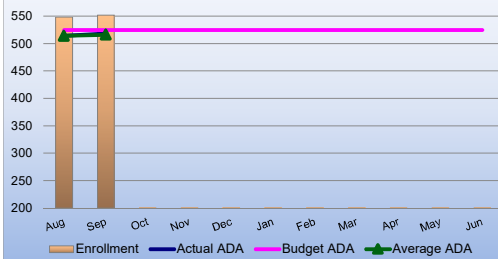


# OCEAN CHARTER SCHOOL - Financial Dashboard (September 2022)

## 1 Key Performance Indicators

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

## 2 ADA & Enrollment



## KEY POINTS

The final state budget made significant changes to Fiscal Year 22/23 revenue:

- The Local Control Funding Formula cost of living adjustment increased from 6.56% to 13.26%
- The one-time discretionary block grant was converted into 2 restricted block grants - the Learning Recovery Block Grant and the Arts and Music Block Grant - which will generate \$610K.

Ocean will receive a one-time enrollment "hold harmless" payment of \$74K because its enrollment and ADA last school year were under pre-pandemic levels. (The total hold harmless benefit is \$319K, \$245K has been accrued to FY22)

Ocean's enrollment was under budget by 6 students while the ADA rate was 94.1%. While this would typically result in a loss in LCFF revenue, the improved COLA covers this loss and LCFF revenue is projected to be better than budget by \$143K.

Overall, operating net income is projected to be \$81K, \$21K below budget. Total revenues increased by \$507K due to the addition of hold harmless funds (\$74K), Arts & music block grant funds (\$92K) and an increase in Nutrition revenue (\$99K). Expenses increased by \$533K mostly due to the increase in classified salaries & benefits.

Operating cash at end of September was \$1.01M and is projected to be \$887K at the end of FY23 (12% reserve). Ocean's restricted-facility cash balance is \$386K.

## 3 Average Daily Attendance Analysis

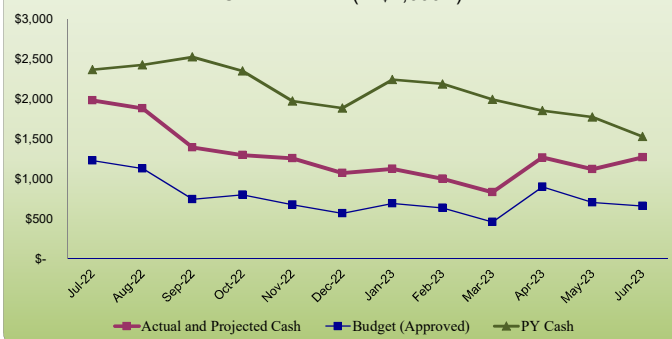
Category	Actual through Month 2	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	552	558	558	0	558	560
ADA %	94.5%	94.1%	94.0%	0.1%	94.1%	90.0%
Average ADA	516.03	522.77	524.52	(1.75)	523.42	496.52

## 4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	19.5%	19.5%	0.0%	21.9%
3-Year Average %	21.7%	21.7%	0.0%	23.5%
District UPP C. Grant Cap	85.6%	85.6%	0.0%	85.6%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 22-23 YTD			Historical	
	As of 09/30/22	FY 22-23 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 21-22	FY 20-21
Local Control Funding Formula	5,374,706	5,232,051	142,654	5,381,503	(6,798)	628,876	615,588	13,288	4,711,301	4,592,504
Federal Revenue	397,902	430,928	(33,027)	400,758	(2,856)	11,503	-	11,503	635,453	319,061
State Revenue	851,520	503,867	347,653	810,240	41,280	25,689	14,123	11,566	416,024	174,880
Other Local Revenue	435,600	385,000	50,600	473,955	(38,355)	182,887	51,081	131,806	1,650,582	5,446,956
Grants/Fundraising	361,873	361,873	0	361,873	0	64,897	23,759	41,138	466,832	431,327
<b>TOTAL REVENUE</b>	<b>7,421,600</b>	<b>6,913,719</b>	<b>507,881</b>	<b>7,428,329</b>	<b>(6,729)</b>	<b>913,852</b>	<b>704,552</b>	<b>209,300</b>	<b>7,880,191</b>	<b>10,964,728</b>
<i>Total per ADA</i>	14,197	13,181	1,016	14,210	(13)	15,871			15,871	20,611
<i>wo Grants/Fundraising</i>	13,504	12,491	1,013	13,517	(13)	14,931			14,931	19,800
Certificated Salaries	1,854,127	1,877,701	23,575	1,841,288	(12,838)	364,217	351,833	(12,384)	1,864,851	1,583,091
Classified Salaries	1,886,301	1,515,310	(370,992)	1,900,042	13,741	354,268	247,708	(106,560)	1,449,126	866,061
Benefits	1,157,485	1,000,125	(157,360)	1,133,738	(23,748)	280,082	215,877	(64,205)	947,167	783,379
Student Supplies	520,549	490,455	(30,095)	542,174	21,625	56,752	134,074	77,321	455,412	300,279
Operating Expenses	1,752,935	1,758,770	5,835	1,759,986	7,051	407,000	477,339	70,339	1,483,695	2,285,173
Other	1,621,492	1,617,018	(4,474)	1,619,262	(2,230)	382,503	396,260	13,757	1,442,104	382,873
<b>TOTAL EXPENSES</b>	<b>8,792,889</b>	<b>8,259,378</b>	<b>(533,512)</b>	<b>8,796,489</b>	<b>3,600</b>	<b>1,844,823</b>	<b>1,823,091</b>	<b>(21,732)</b>	<b>7,642,355</b>	<b>6,200,857</b>
<i>Total per ADA</i>	16,820	15,747	(1,073)	16,827	(7)				15,392	11,656
<b>NET INCOME / (LOSS)</b>	<b>(1,371,289)</b>	<b>(1,345,659)</b>	<b>(25,630)</b>	<b>(1,368,161)</b>	<b>(3,129)</b>	<b>(930,971)</b>	<b>(1,118,539)</b>	<b>187,567</b>	<b>237,836</b>	<b>4,763,871</b>
<b>OPERATING INCOME</b>	80,913	102,069	(21,156)	81,811	(898)	(565,635)	(756,555)	190,920	1,679,940	5,118,188
<b>EBITDA</b>	250,203	271,359	(21,156)	251,101	(898)	(548,468)	(722,279)	173,811	1,679,940	5,146,744

## 6 Cash Balance (in \$1,000's)



Year-End Cash Balance		
Projected	Budget	Variance
1,272,425	662,190	610,235

## 7 Balance Sheet

	6/30/2022	8/31/2022	9/30/2022	6/30/2023 FC
<b>Assets</b>				
Cash, Operating	1,147,010	1,499,182	1,010,076	886,899
Cash, Restricted - Facility	385,526	385,526	385,526	385,526
Accounts Receivable	1,220,491	464,344	391,911	1,252,488
Due From Others	1,273	673	673	673
Other Assets	35,793	0	0	37,583
Net Fixed Assets	56,448,486	56,209,624	56,087,478	55,000,613
<b>Total Assets</b>	<b>59,238,580</b>	<b>58,559,350</b>	<b>57,875,665</b>	<b>57,563,781</b>
<b>Liabilities</b>				
A/P & Payroll	316,680	282,436	37,815	329,611
Due to Others	293,626	249,274	224,614	288,740
Deferred Revenue	411,014	361,564	361,564	361,564
Other Liabilities	0	0	0	0
Total Debt	11,445,158	11,445,158	11,410,541	11,183,053
<b>Total Liabilities</b>	<b>12,466,478</b>	<b>12,338,432</b>	<b>12,034,534</b>	<b>12,162,968</b>
<b>Equity</b>				
Beginning Fund Bal.	46,148,739	46,386,575	46,386,575	46,386,575
Net Income/(Loss)	237,836	(551,184)	(930,971)	(1,371,289)
Total Equity	46,386,575	45,835,390	45,455,603	45,015,285
<b>Total Liabilities &amp; Equity</b>	<b>58,853,053</b>	<b>58,173,822</b>	<b>57,490,137</b>	<b>57,178,253</b>
<b>Available Line of Credit</b>				
Days Cash on Hand	68	74	50	44
Cash Reserve %	18.5%	20.4%	13.8%	12.1%



## OCEAN CHARTER SCHOOL

### Financial Analysis

### September 2022

#### Net Income

Ocean Charter School is projected to achieve a net income of -\$1,371K and an operating net income (adjusted for building project related items) of \$81K in FY22-23 compared to -\$1,346K and \$102K(Operating) in the board approved budget. Reasons for this negative \$26K and \$21K variance are explained below in the Income Statement section of this analysis.

#### Balance Sheet

As of September 30, 2022, the school's operating cash balance was \$1.01M while restricted-facility cash balance was \$386K. By June 30, 2023, the school's cash balance is projected to be \$887K, which represents a 12% reserve.

As of September 30, 2022, the Accounts Receivable balance was \$392K, down from \$464K in the previous month, due to the receipt of revenue earned in FY21-22.

As of September 30, 2022, the Accounts Payable balance, including payroll liabilities, totaled \$38K, compared to \$282K in the prior month.

As of September 30, 2022, OCS had a debt balance of \$11.41M compared to \$11.45M in the prior month. An additional \$227K will be paid this fiscal year.

As of September 30, 2022, the Deferred Revenue balance was \$747K, which represents \$386K of un-earned Site Project Augmentation funds and \$362K of un-earned Educator Effectiveness, UPK, Kitchen Infrastructure, ELOP and ELO-G funds.

#### Income Statement

##### Revenue

Total revenue for FY22-23 is projected to be \$7.42M, which is \$508K or 7.3% over budgeted revenue of \$6.91M.

8011-8098 – LCFF revenue is projected to be \$143K over budget due to the increase in the LCFF Cost of living adjustment(COLA) rate from 6.56% to 13.26%.

8221 – Child Nutrition-Federal revenue is projected to be \$33K over budget due to the increase in nutrition reimbursement rates.

8299 – Other Federal Income is projected to be \$66K under budget due to the recognition of ESSER III revenue in the prior fiscal year.

8595 – Child Nutrition-State revenue is projected to be \$66K over budget due to the increase in nutrition reimbursement rates.

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



8595 – Expanded Learning Opportunities Program (ELOP) is projected to be \$37K over budget due to the addition of 21-22 ELOP funds.

8599 – Other State revenue is projected to be \$239K over budget due to the addition of Educator Effectiveness, Kitchen Infrastructure, In-Person Instruction and Expanded Learning Opportunities Program funds.

8682 – Childcare and Enrichment Program Fees (Aftercare & Enrichment) is projected to be \$35K over budget due adjustments made to the forecast.

### *Expenses*

Total expenses for FY22-23 are projected to be \$8.79M, which is \$534K or 6.5% over budgeted expenditures of \$8.26M.

2000 – Classified Salaries expense is projected to be \$371K higher than budget due to specialty teacher positions being switched to certificated (STRS) positions and updates made to classified staff hours.

3111 – STRS expense is projected to be \$81K higher than budget due specialty teacher positions being switched to STRS positions mentioned above.

3401 – Health & Welfare benefits expense is projected to be \$69K higher than budget due to actual bills coming in higher than budget.

4390 – All Other Supplies expense is projected to be \$41K over budget due Covid-19 Testing Kit purchases.

5849 – Other Student Instructional Services (5849) is projected to be \$22K under budget due to adjustments applied to trauma informed training and informal counseling expenses.

### **ADA**

Budgeted P2 ADA is 524.52 based on enrollment of 558 and a 94.0% attendance rate.

Forecast P2 ADA is 522.77 based on enrollment of 558 and a 94.1% attendance rate.

Actual ADA through Month 2 is 516.03 with ending enrollment of 552 and a 94.5% attendance rate.

In Month 2, ADA was 518.17 with a 94.0% attendance rate.

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

**ExED**  
**Sep-22**  
**Income Stmt for Board Financial Package**

Financial Row	Actual (Sep 2022)	Budget (Sep 2022)	Current Month Variance	YTD Actual (Jul 2022 - Sep 2022)	YTD Budget (Jul 2022 - Sep 2022)	YTD Variance	Total Budget (Jul 2022 - Jun 2023)	Budget Remaining
<b>Income</b>								
<b>LCFF Revenues</b>								
8011 - Local Control Funding Formula	110,130	108,079	2,051	220,260	216,159	4,101	2,346,653	2,126,393
8012 - Education Protection Account	0	0	0	0	0	0	1,262,497	1,262,497
8096 - In Lieu of Property Taxes	125,728	122,901	2,827	408,616	399,430	9,186	1,622,902	1,214,286
<b>Total LCFF Revenues</b>	<b>\$235,858</b>	<b>\$230,981</b>	<b>\$4,877</b>	<b>\$628,876</b>	<b>\$615,588</b>	<b>\$13,288</b>	<b>\$5,232,051</b>	<b>\$4,603,175</b>
<b>Federal Revenues</b>								
8221 - Child Nutrition - Federal	0	0	0	0	0	0	118,240	118,240
8291 - Title I	0	0	0	0	0	0	39,818	39,818
8292 - Title II	0	0	0	0	0	0	8,819	8,819
8295 - Title IV, SSAE	0	0	0	0	0	0	10,000	10,000
8299 - All Other Federal Revenue	0	0	0	11,503	0	11,503	254,051	242,548
<b>Total Federal Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,503</b>	<b>\$0</b>	<b>\$11,503</b>	<b>\$430,928</b>	<b>\$419,425</b>
<b>Other State Revenues</b>								
8520 - Child Nutrition - State	0	0	0	0	0	0	134,096	134,096
8550 - Mandate Block Grant	0	0	0	0	0	0	8,545	8,545
8561 - State Lottery - Non Prop 20	0	0	0	0	0	0	85,497	85,497
8562 - State Lottery - Prop 20	0	0	0	0	0	0	34,094	34,094
8595 - Expanded Learning Opportunity Program	9,501	7,062	2,439	19,002	14,123	4,879	141,231	122,229
8599 - State Revenue - Other	0	0	0	6,687	0	6,687	100,405	93,718
<b>Total Other State Revenues</b>	<b>\$9,501</b>	<b>\$7,062</b>	<b>\$2,439</b>	<b>\$25,689</b>	<b>\$14,123</b>	<b>\$11,566</b>	<b>\$503,867</b>	<b>\$478,178</b>
<b>Local Revenues</b>								
8660 - Interest & Dividend Income	35	0	35	107	0	107	0	(107)
8682 - Childcare & Enrichment Program Fees	61,966	30,270	31,696	132,179	51,081	81,098	350,000	217,821
8699 - All Other Local Revenue	0	0	0	51,850	0	51,850	35,000	(16,850)
<b>Total Local Revenues</b>	<b>\$62,001</b>	<b>\$30,270</b>	<b>\$31,731</b>	<b>\$184,137</b>	<b>\$51,081</b>	<b>\$133,056</b>	<b>\$385,000</b>	<b>\$200,863</b>
<b>Grants &amp; Fundraising</b>								
8692 - Grants	0	0	0	0	0	0	2,400	2,400
8695 - Contributions & Events	45,300	3,259	42,041	56,898	23,759	33,138	291,472	234,575
8696 - Other Fundraising	7,233	0	7,233	7,999	0	7,999	68,000	60,001
<b>Total Grants &amp; Fundraising</b>	<b>\$52,532</b>	<b>\$3,259</b>	<b>\$49,273</b>	<b>\$64,897</b>	<b>\$23,759</b>	<b>\$41,138</b>	<b>\$361,872</b>	<b>\$296,975</b>
<b>Other Prior Year Adjustments</b>								
8999 - Other Prior Year Adjustment	(1,250)	0	(1,250)	(1,250)	0	(1,250)	0	1,250
<b>Total Other Prior Year Adjustments</b>	<b>(1,250)</b>	<b>\$0</b>	<b>(1,250)</b>	<b>(1,250)</b>	<b>\$0</b>	<b>(1,250)</b>	<b>\$0</b>	<b>\$1,250</b>
<b>Gross Income</b>	<b>\$358,643</b>	<b>\$271,572</b>	<b>\$87,071</b>	<b>\$913,852</b>	<b>\$704,552</b>	<b>\$209,300</b>	<b>\$6,913,719</b>	<b>\$5,999,867</b>
<b>Expenses</b>								
<b>Certificated Salaries</b>								
1110 - Teachers' Salaries	141,319	143,474	(2,155)	293,651	286,948	6,704	1,578,211	1,284,560
1170 - Teachers' Salaries - Substitute	9,712	5,237	4,475	11,222	6,546	4,676	47,130	35,908
1175 - Teachers' Salaries - Stipend/Extra Duty	532	0	532	1,004	0	1,004	19,000	17,996
1300 - Certificated Supervisors' & Administrators' Salar	19,447	19,447	0	58,340	58,340	0	233,360	175,020
<b>Total Certificated Salaries</b>	<b>\$171,009</b>	<b>\$168,157</b>	<b>\$2,852</b>	<b>\$364,217</b>	<b>\$351,833</b>	<b>\$12,384</b>	<b>\$1,877,701</b>	<b>\$1,513,484</b>
<b>Classified Salaries</b>								
2111 - Instructional Aide & Other Salaries	73,352	65,943	7,410	152,838	104,051	48,787	621,400	468,562
2121 - After School Staff Salaries	5,744	22,275	(16,531)	9,794	29,494	(19,701)	204,877	195,084
2131 - Classified Teacher Salaries	43,132	22,002	21,130	68,145	29,848	38,296	226,094	157,949
2200 - Classified Support Salaries	14,253	12,272	1,981	30,831	21,962	8,870	121,802	90,971
2400 - Classified Office Staff Salaries	33,420	32,494	926	92,660	62,352	30,308	341,137	248,477
<b>Total Classified Salaries</b>	<b>\$169,903</b>	<b>\$154,987</b>	<b>\$14,916</b>	<b>\$354,268</b>	<b>\$247,708</b>	<b>\$106,560</b>	<b>\$1,515,310</b>	<b>\$1,161,042</b>
<b>Employee Benefits</b>								
3111 - STRS - State Teachers Retirement System	37,767	32,118	5,649	78,153	67,200	10,953	358,641	280,487
3311 - OASDI - Social Security	8,764	9,609	(845)	18,466	15,358	3,108	93,949	75,483
3331 - MED - Medicare	4,850	4,686	164	10,178	8,693	1,485	49,199	39,020
3401 - H&W - Health & Welfare	40,600	34,369	6,231	151,850	103,106	48,744	412,424	260,575
3501 - SUI - State Unemployment Insurance	0	1,616	(1,616)	1,844	2,998	(1,153)	16,965	15,121
3601 - Workers' Compensation Insurance	2,387	2,387	0	11,934	11,933	1	28,639	16,705
3901 - Other Retirement Benefits	2,738	4,123	(1,384)	7,656	6,589	1,067	40,308	32,652
<b>Total Employee Benefits</b>	<b>\$97,106</b>	<b>\$88,907</b>	<b>\$8,200</b>	<b>\$280,082</b>	<b>\$215,877</b>	<b>\$64,205</b>	<b>\$1,000,125</b>	<b>\$720,043</b>
<b>Supplies</b>								
4111 - Core Curricula Materials	179	9,153	(8,974)	909	27,460	(26,551)	27,460	26,551
4211 - Books & Other Reference Materials	3,175	475	2,700	4,202	1,425	2,777	1,425	(2,777)
4311 - Student Materials	16,917	9,151	7,766	26,730	27,454	(724)	109,815	83,086
4351 - Office Supplies	240	753	(513)	2,246	2,260	(14)	9,041	6,795

**ExED  
Sep-22**

4371 - Custodial Supplies	508	1,055	(547)	2,050	3,164	(1,114)	12,656	10,606
4391 - Food (Non Nutrition Program)	1,082	1,160	(78)	3,273	3,479	(206)	13,916	10,643
4392 - Uniforms	0	136	(136)	0	409	(409)	1,638	1,638
4393 - PE & Sports Equipment	170	182	(11)	170	546	(375)	2,183	2,013
4395 - Before & After School Program Supplies	0	167	(167)	(18)	501	(519)	2,003	2,021
4399 - All Other Supplies	600	6,434	(5,834)	5,714	19,301	(13,587)	19,301	13,587
4411 - Non Capitalized Equipment	5,789	10,905	(5,116)	7,040	32,716	(25,676)	32,716	25,676
4711 - Nutrition Program Food & Supplies	52	15,358	(15,307)	4,436	15,358	(10,923)	258,300	253,864
<b>Total Supplies</b>	<b>\$28,711</b>	<b>\$54,930</b>	<b>(\$26,219)</b>	<b>\$56,752</b>	<b>\$134,074</b>	<b>(\$77,322)</b>	<b>\$490,455</b>	<b>\$433,702</b>
<b>Operating Expenses</b>								
5211 - Travel & Conferences	718	2,875	(2,157)	8,694	8,625	69	34,500	25,806
5311 - Dues & Memberships	300	1,424	(1,124)	8,130	4,273	3,857	17,094	8,964
5451 - General Insurance	17,116	17,116	0	76,218	85,579	(9,361)	205,390	129,172
5511 - Utilities	5,470	8,052	(2,583)	13,920	24,157	(10,237)	96,629	82,709
5531 - Housekeeping Services	14,830	13,746	1,084	58,570	41,238	17,332	164,953	106,383
5599 - Other Facility Operations & Utilities	225	7,779	(7,554)	2,042	23,337	(21,295)	93,349	91,307
5619 - Other Facility Rentals	0	258	(258)	0	774	(774)	3,095	3,095
5621 - Equipment Lease	2,398	2,485	(86)	6,779	7,454	(675)	29,815	23,036
5631 - Vendor Repairs	0	520	(520)	0	1,561	(1,561)	6,246	6,246
5812 - Field Trips & Pupil Transportation	3,025	5,667	(2,642)	3,542	17,000	(13,458)	68,000	64,458
5821 - Legal	4,500	3,355	1,145	6,932	10,066	(3,134)	40,262	33,331
5823 - Audit	1,957	898	1,060	5,347	2,693	2,655	10,770	5,423
5831 - Advertisement & Recruitment	72	876	(804)	252	2,627	(2,375)	10,507	10,255
5841 - Contracted Substitute Teachers	4,317	2,171	2,146	4,317	6,514	(2,197)	26,058	21,740
5842 - Special Education Services	2,820	0	2,820	2,820	0	2,820	0	(2,820)
5849 - Other Student Instructional Services	0	7,800	(7,800)	0	23,401	(23,401)	93,605	93,605
5852 - PD Consultants & Tuition	425	5,437	(5,012)	975	16,311	(15,336)	65,245	64,270
5854 - Nursing & Medical (Non-IEP)	0	268	(268)	0	803	(803)	3,213	3,213
5859 - All Other Consultants & Services	31,884	17,720	14,164	54,418	53,159	1,258	212,638	158,220
5861 - Non Instructional Software	5,231	3,883	1,348	30,968	11,648	19,320	46,590	15,622
5865 - Fundraising Cost	1,124	2,206	(1,082)	1,936	6,618	(4,682)	26,472	24,536
5871 - District Oversight Fees	3,573	4,360	(787)	11,612	13,080	(1,468)	52,320	40,708
5872 - Special Education Fees (SELPA)	27,046	27,321	(275)	87,900	88,792	(892)	341,508	253,608
5898 - Uncategorized Expenses	0	0	0	951	0	951	0	(951)
5899 - All Other Expenses	2,687	2,751	(64)	12,565	8,254	4,312	33,015	20,449
5911 - Office Phone	697	2,501	(1,804)	1,787	7,503	(5,716)	30,013	28,226
5913 - Mobile Phone	0	22	(22)	0	66	(66)	265	265
5921 - Internet	2,115	2,973	(858)	5,774	8,919	(3,145)	35,674	29,901
5923 - Website Hosting	0	721	(721)	0	2,162	(2,162)	8,647	8,647
5931 - Postage & Shipping	175	164	11	385	493	(107)	1,971	1,585
5999 - Other Communications	59	77	(18)	167	232	(65)	927	760
<b>Total Operating Expenses</b>	<b>\$132,764</b>	<b>\$145,426</b>	<b>(\$12,662)</b>	<b>\$407,000</b>	<b>\$477,339</b>	<b>(\$70,339)</b>	<b>\$1,758,770</b>	<b>\$1,351,769</b>
<b>Capital Outlay</b>								
6901 - Depreciation Expense	121,770	120,661	1,108	365,336	361,984	3,352	1,447,728	1,082,391
<b>Total Capital Outlay</b>	<b>\$121,770</b>	<b>\$120,661</b>	<b>\$1,108</b>	<b>\$365,336</b>	<b>\$361,984</b>	<b>\$3,352</b>	<b>\$1,447,728</b>	<b>\$1,082,391</b>
<b>Other Expenses</b>								
7438 - Interest Expense	17,167	17,109	58	17,167	34,276	(17,109)	169,290	152,123
<b>Total Other Expenses</b>	<b>\$17,167</b>	<b>\$17,109</b>	<b>\$58</b>	<b>\$17,167</b>	<b>\$34,276</b>	<b>(\$17,109)</b>	<b>\$169,290</b>	<b>\$152,123</b>
<b>Total Expenses</b>	<b>\$738,430</b>	<b>\$750,177</b>	<b>(\$11,747)</b>	<b>\$1,844,823</b>	<b>\$1,823,091</b>	<b>\$21,732</b>	<b>\$8,259,378</b>	<b>\$6,414,555</b>
<b>Net Income</b>	<b>(\$379,787)</b>	<b>(\$478,605)</b>	<b>\$98,818</b>	<b>(\$930,971)</b>	<b>(\$1,118,539)</b>	<b>\$187,568</b>	<b>(\$1,345,659)</b>	<b>(\$414,688)</b>

**ExED**  
**Sep-22**  
**Balance Sheet for Board Financial Package**

Financial Row	Amount
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Cash</b>	<b>\$1,395,601</b>
<b>Cash in Bank</b>	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$15,649
9122-1045 - Cash in Bank - Hanmi - Money Mkt 5222	\$142,059
9121-1045 - Cash in Bank - Hanmi - Operating 4749	\$838,671
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$399,071
<b>Total Cash</b>	<b>\$1,395,451</b>
<b>Petty Cash</b>	
9139-1045 - Petty Cash - Ocean	150
<b>Total Petty Cash</b>	<b>\$150</b>
<b>Total Cash</b>	<b>\$1,395,601</b>
<b>Accounts Receivable</b>	
9291 - Due from Grantor Governments	391,911
<b>Total Accounts Receivable</b>	<b>\$391,911</b>
<b>Due From Others</b>	
9351 - Due From Others - General	\$673
<b>Total Due From Others</b>	<b>\$673</b>
<b>Total Current Assets</b>	<b>\$1,788,185</b>
<b>Fixed Assets</b>	
	<b>\$56,087,478</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
9501 - Accounts Payable Posting	35,628
9516 - Accrued Payable	(2,147)
<b>Total Accounts Payable</b>	<b>\$33,481</b>
<b>Payroll Liabilities</b>	
9523 - OASDI - Social Security	(319)
9531 - SUI - State Unemployment Insurance	1,853
9533 - STRS - State Teachers Retirement System	1,027
9545 - Salaries Payable	1,774
<b>Total Payroll Liabilities</b>	<b>\$4,334</b>
<b>Due to Others</b>	
9591 - Due to Grantor Governments	\$224,614
<b>Total Due to Others</b>	<b>\$224,614</b>
<b>Current Loans</b>	
9644 - Current Loans	\$262,153
<b>Total Current Loans</b>	<b>\$262,153</b>
<b>Deferred Revenue</b>	
9651 - Deferred Revenue	\$747,090
<b>Deferred Revenue</b>	<b>\$747,090</b>
<b>Total Current Liabilities</b>	<b>\$1,271,672</b>
<b>Long Term Liabilities</b>	
9672 - Long Term Loans	11,148,388
<b>Total Long Term Liabilities</b>	<b>\$11,148,388</b>
<b>Total Liabilities</b>	<b>\$12,420,060</b>
<b>Equity</b>	
<b>Unrestricted Fund Balance</b>	
Beginning Fund Balance	\$46,231,868
Net Income	(\$930,971)
<b>Less Restricted Funds</b>	
9793 - Board Designated Unrestricted Funds	\$154,707
9794 - Contra Restricted Net Position	(\$584,190)
<b>Total Restricted Funds Offset</b>	<b>(\$429,483)</b>
<b>Total Unrestricted Fund Balance</b>	<b>\$44,871,414</b>
<b>Restricted Fund Balance</b>	
9797 - Restricted Net Position	\$584,190
<b>Total Restricted Fund Balance</b>	<b>\$584,190</b>
<b>Total Equity</b>	<b>\$45,455,604</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$57,875,663</b>

# Ocean Charter Check Register Sep-22

Check #	Vendor Name	Date	Description	Amount
E006926	STAPLES BUSINESS ADVANTAGE	9/1/2022	PLASTIC CASES	138.50
P025425	MARYANGEE CANO	9/1/2022	SAN JUAN CAPRISTRANO MISSION - FIELD TRIP 4TH A	934.07
P025426	AMAZON CAPITAL SERVICES	9/1/2022	TARDY SLIP SIGN	1,727.95
P025427	LAUSD MAINTENANCE & OPERATIONS	9/1/2022	07/21 - 12/21 - SERVICE CALLS	728.95
P025428	MARLENE NICHOLAS	9/1/2022	LAKESHORE - KINDER BOOKS	259.77
P025429	HARBOR BUILDING MAINTENANCE, INC	9/1/2022	09/22 - JANITORIAL SERVICES	14,080.00
P025430	MEGAN HELMS	9/1/2022	UNITED - AIRFARE	500.27
P025431	KIRA CALUZA	9/1/2022	STAPLES - PLANNER, POSTER BOARD, PENS, MARKERS	77.09
P025432	TOMOKO HIROTA	9/1/2022	TARGET - POLO SHIRTS - DRESS CODE	109.91
P025433	ALISSA ADLER	9/1/2022	AMAZON - 3D SHAPES	50.22
P025434	AMAZON CAPITAL SERVICES	9/1/2022	A BEGINNER'S GUIDE TO CONSTRUCTING THE UNIVERSE - BOOK	4,028.18
STD08/15/22LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	9/1/2022	08/15/22 - PAYROLL - 403B	3,229.46
STD08/15/22OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	9/1/2022	08/15/22 - UNION DUES LOCAL CHAPTER	182.85
STD09/01/22LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	9/1/2022	09/01/22 - PAYROLL - 403B	3,327.39
STD09/01/22OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	9/1/2022	09/01/22 - UNION DUES LOCAL CHAPTER	190.80
39583_ACHM	CHARTERSAFE	9/7/2022	09/22 - WORKERS' COMPENSATION	19,503.00
500405	TAO ROSSINI, A PROFESSIONAL CORPORATION	9/8/2022	11/21 - SERVICES REQ89	3,386.25
500406	CANNON DESIGN	9/8/2022	02/22 - FPL AND ASSOCIATES, INC. CONS FEE REQ 89	4,800.00
500407	RED HOOK CAPITAL PARTNERS II LLC	9/8/2022	DEVELOPMENT FEE AND REIMBURSEMENTS REQ89	9,065.64
500408	KOURY ENGINNERING & TESTING, INC.	9/8/2022	FINAL LABORATORY REPORT, STAFF ENGINEER REQ89	1,065.00
500409	JAMES BUSH	9/8/2022	02/22 - 03/22 - PROJECT CONSULTANT - REQ89	9,625.00
A007722	WAXIE SANITARY SUPPLY	9/8/2022	FLAT PACK LINER	1,229.89
A007723	EXCELLENT EDUCATION DEVELOPMENT INC.	9/8/2022	07/22 - CALPADS & SIS SUPPORT SERVICES	11,433.55
P025992	AMAZON CAPITAL SERVICES	9/8/2022	FOLKLORE AND SYMBOLISM OF FLOWERS, PLANTS AND TREES - BOOK	915.83
P025993	TRICIA MAZURE	9/8/2022	PLANT MATERIAL - TREES - FUNDRAISER FOR SPRING FAIRE FY 21-22	624.59
P025994	LADWP-0791	9/8/2022	07/23/22 - 08/18/22 - ELECTRIC, WATER, FIRE	6,557.97
P025995	ACCREDITING COMMISSION FOR SCHOOL, WASC	9/8/2022	FY22-23 MEMBERSHIP FEE	830.00
P025996	CALIFORNIA TEACHERS ASSOCIATION	9/8/2022	08/31/22 - UNION DUES CTA	2,040.27
P025997	SYDNEY ELIOT	9/8/2022	WEST LA - LIVESCAN	58.00
P025998	GEORGE BLAIR	9/8/2022	G&M OIL - GAS	81.35
P025999	TIMOTHY MICHAELS	9/8/2022	PIANO TUNING SERVICE	1,350.00
P026000	HIROMI YONEDA-MATSUE	9/8/2022	AMERICAN FLOWERS - 65 ROSES - ROSE CEREMONY	213.53
P026001	BRANDIE ARAI	9/8/2022	TAXES DONE EZE - LIVESCAN FEE	72.00
P026002	SOCALGAS	9/8/2022	07/28/22 - 08/26/22 GAS CHARGES	265.08
P026003	GREEN EARTH PEST CONTROL, INC	9/8/2022	08/22 - PEST CONTROL SERVICES	750.00
P026010	TWENTY 7 GROUP LLC	9/8/2022	CABINETS - NURSES OFFICE	3,283.93
2002832	RAAND PRINT SPECIALTIES	9/14/2022	9632	232.04
2002833	SETH GREENBERG	9/14/2022	REIM05/17/22SG	20.84
2002834	CAYTON CHILDREN'S MUSEUM	9/19/2022	09/08/22 - MUSEUM ENTRANCE FEE	280.00
500410	DEPARTMENT OF GENERAL SERVICES/ OFFICE OF F	9/23/2022	CONSTRUCTION OF 3-ADMINISTRATION BUILDING, MULTI-PURPOSE/SUBTERRANEA	188,853.28
A008058	EXCELLENT EDUCATION DEVELOPMENT INC.	9/23/2022	08/22 - MANAGEMENT CONTRACT FEE	11,390.00
A008059	FRONTIER COMMUNICATIONS-0088	9/23/2022	08/22/22 - 09/21/22 - OFFICE PHONES	2,812.13
A008060	ZOOM VIDEO COMMUNICATIONS, INC	9/23/2022	09/15/21 - 09/14/22 - MEETING ACCOUNTS	5,003.10
A008061	TEACHERS ON RESERVE	9/23/2022	08/29/22 - 09/02/22 - SUBSTITUTE SERVICES	2,075.06
A008062	WELLS FARGO FINANCIAL LEASING, INC.	9/23/2022	09/26/22 - 10/25/22 - SHARP AND CANON COPIER LEASE AND OVERAGES	1,543.50
E007452	CHARTER'S CHOICE EDUCATIONAL SERVICES	9/23/2022	08/11/22 - 08/29/22 - COUNSELING SERVICES	2,820.00
E007453	MATHEMATICAL OLYMPIADS FOR ELEMENTARY & MI	9/23/2022	MATH OLYMPIADS FEE	300.00
E007454	EVAN-MOOR EDUCATIONAL PUBLISHERS	9/23/2022	SKILLS WORKBOOKS GRADES 1-5	2,477.46
E007455	PEARSON EDUCATION INC.	9/23/2022	MATH BOOKS	2,689.35
E007456	CLIFTONLARSONALLEN LLP	9/23/2022	06/22 - AUDIT SERVICES	1,957.20
P027041	GREEN EARTH PEST CONTROL, INC	9/23/2022	09/22 - MONTHLY PEST CONTROL	750.00
P027042	MARYANGEE CANO	9/23/2022	STAPLES - CALENDAR	147.68
P027043	KABAZON WATERS	9/23/2022	WATER	171.94

# Ocean Charter Check Register Sep-22

Check #	Vendor Name	Date	Description	Amount
P027044	BROWN SHEEP COMPANY, INC.	9/23/2022	YARN	670.33
P027045	HIROMI YONEDA-MATSUE	9/23/2022	OFFICE DEPOT - BINDERS	271.01
P027046		9/23/2022	PARK CENTURY SCHOOL - TUTORING SERVICES - SETTLEMENT AGREEMET OAH C/	4,500.00
P027047	EMILY SMITH	9/23/2022	UBER - TRANSPORTATION TO CONFERENCE	490.91
P027048	GRADALIS WALDORF CONSULTING & SERVICES LLC	9/23/2022	UNDERSTANDING WALDORF EDUCATION	425.00
P027049	MARLENE NICHOLAS	9/23/2022	GELSONS - WAFER, WHIPCREAM	213.80
P027050	ATHENS SERVICES	9/23/2022	09/22 - WASTE COLLECTION SERVICES	679.66
P027051	SHERWIN KIM	9/23/2022	AMAZON - RIBBON	58.33
P027052	LADWP-0791	9/23/2022	06/21/22 - 07/23/22 - ELECTRIC, WATER, FIRE & SEWER CHARGES	6,872.76
P027053	AMAZON CAPITAL SERVICES	9/23/2022	FABRIC SHTS	5,122.28
P027054	SCHOOL FOOD AND WELLNESS GROUP LLC	9/23/2022	ADMINISTRATIVE REVIEW	1,000.00
P027055	CHARTERLIFE	9/23/2022	10/22 - HEALTH PREMIUM	47,022.92
P027056	GTS CHARTER	9/23/2022	09/27/22 - FIELD TRIP 4TH - A.SMITH	1,113.00
P027057	TRISH MAZURE	9/23/2022	PLANTS AND TREES - SPRING FAIRE FY21-22	624.59
P027058	WILL GEER THEATRICIUM BOTANIUM	9/23/2022	WORKSHOPS AND PERFORMANCES - 7B FIELD TRIP - SCHMIDT	983.00
P027059	CARLA DAVEY	9/23/2022	CERTIFIX - LIVE SCAN	67.00
P027060	ZACHARY WINTER	9/23/2022	JERSEY MIKES - DINNER - TEACHER TRAINING	227.29
P027092	CIRCLE WAYS	9/23/2022	08/22 - MENTORING SERVICES	7,300.00
P027093	JOSE L CASTRO	9/23/2022	GO LIVE SCAN - LIVESCAN	242.00
P027094	ELIZABETH MCQUADE	9/23/2022	JOANNS - FELT FABRIC	112.66
P027095	NWEA	9/23/2022	MAP GROWTH K-12	11,192.50
P027096	AMBER MARSHALL	9/23/2022	BIG FISH BAIL BONDS - LIVE SCAN FEE	55.00
P027097	GLORIA RAMOS	9/23/2022	COSTCO - PLATES, NAPKINS, JUICE	64.75
2002835	CARLOS CASTILLO	9/27/2022	REIM06/10/22CC	45.84
2002836	RAAND PRINT SPECIALTIES	9/27/2022	9680	135.39
2002837	NICOLE GOLDING	9/27/2022	REIM03/09/22NG	57.00
2002838	IMAGINE LEARNING LLC	9/27/2022	865619	465.37
2002839	CARLA DAVEY	9/27/2022	REIM06/22/22CD	67.00
P027280	KABAZON WATERS	9/27/2022	09/22 - HOT/COLD COOLER	191.72
P027281	SEMA, INC.	9/27/2022	07/13/22 - 08/12/22 - SHARP COPIER LEASE	739.93
P027282	AMAZON CAPITAL SERVICES	9/27/2022	THE SEA OF TROLLS - BOOKS	73.02
STD08/28/22CCU1650_ACHM	CALIFORNIA CREDIT UNION - 1650	9/27/2022	STATEMENT ENDING 08/28/22 - 1650	2,795.84
STD08/28/22CCU1924_ACHM	CALIFORNIA CREDIT UNION - 1924	9/27/2022	STATEMENT ENDING 08/28/22 - 1924	136.31
2002840	KABAZON WATERS	9/30/2022	WATER	7.38
2002841	SEMA, INC.	9/30/2022	07/13/22 - 08/12/22 - OVERAGE	70.29
A008195	WAXIE SANITARY SUPPLY	9/30/2022	LINER	357.68
P027576	AMAZON CAPITAL SERVICES	9/30/2022	SECURITY SAFE	210.00
P027580	AMAZON CAPITAL SERVICES	9/30/2022	THE FINAL GAMBIT (THE INHERITANCE GAMES, 3) - BOOK	338.40
STD09/15/22LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	9/30/2022	09/15/22 - PAYROLL - 403B	3,609.63
STD09/15/22OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	9/30/2022	09/15/22 - UNION DUES LOCAL CHAPTER	190.80
STD09/30/22LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	9/30/2022	09/30/22 - PAYROLL - 403B	3,489.73
STD09/30/22OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	9/30/2022	09/30/22 - UNION DUES LOCAL CHAPTER	198.75
				<b>432,728.74</b>



**ExED**  
**Ocean Credit Card Activity Report**  
**Sep-22**

Document Number	Obj Code	Object Title	Document Date	Accounting Period	Type	Line Description	Resource/Grant	ID	Debit	Credit	
<b>CALIFORNIA CREDIT UNION - 1924</b>										0.00	0.00
<b>STD08/28/22CCU1924</b>										0.00	0.00
	4211	Books & Other Reference Materials	8/28/2022	9/30/2022	Bill	AUDIBLE - ONLINE MEMBERSHIP	UNRESTRICTED	GENERAL	14.95		
	4391	Food (Non Nutrition Program)	8/28/2022	9/30/2022	Bill	STARBUCKS - COFFEE - PARENT MEETING	UNRESTRICTED	GENERAL	20.00		
	4393	PE & Sports Equipment	8/28/2022	9/30/2022	Bill	BIG 5 - RECESS EQUIPMENT	UNRESTRICTED	RECESS EQUIP	101.36		
<b>Total - STD08/28/22CCU1924</b>									<b>136.31</b>	<b>0.00</b>	
<b>CALIFORNIA CREDIT UNION - 1924</b>										<b>136.31</b>	<b>0.00</b>
<b>CALIFORNIA CREDIT UNION - 1650</b>										0.00	0.00
<b>STD08/28/22CCU1650</b>										0.00	0.00
	4211	Books & Other Reference Materials	8/28/2022	9/30/2022	Bill	WALDORF EARLY CHILDHOOD - BOOKS	UNRESTRICTED	GENERAL	56.00		
	4391	Food (Non Nutrition Program)	8/28/2022	9/30/2022	Bill	EAST COAST BAGELS - BAGELS AND COFFEE - STAFF MEETING	UNRESTRICTED	GENERAL	242.45		
	4399	All Other Supplies	8/28/2022	9/30/2022	Bill	THE HOME DEPOT - CAMPUS SUPPLIES	UNRESTRICTED	GENERAL		18.99	
	4399	All Other Supplies	8/28/2022	9/30/2022	Bill	THE HOME DEPOT - WOOD POLISH AND BOARDS	UNRESTRICTED	WOODWORKIN	559.49		
	5812	Field Trips & Pupil Transportation	8/28/2022	9/30/2022	Bill	THE GENTLE BARN - 3B FIELD TRIP	UNRESTRICTED	3RD GRADE - E	648.72		
	5831	Advertisement & Recruitment	8/28/2022	9/30/2022	Bill	CRAIGSLIST - JOB POSTING	UNRESTRICTED	GENERAL	45.00		
	5831	Advertisement & Recruitment	8/28/2022	9/30/2022	Bill	R&L PUBLISHING - ADVERTISING	UNRESTRICTED	GENERAL	26.90		
	5861	Non Instructional Software	8/28/2022	9/30/2022	Bill	INTUIT - QUICKBOOKS	UNRESTRICTED	AFTERCARE	55.00		
	5861	Non Instructional Software	8/28/2022	9/30/2022	Bill	MSFT - SUBSCRIPTION	UNRESTRICTED	GENERAL	14.50		
	5861	Non Instructional Software	8/28/2022	9/30/2022	Bill	ENCYRO - STUDENT INFORMATION PORTAL	UNRESTRICTED	GENERAL	59.94		
	5865	Fundraising Cost	8/28/2022	9/30/2022	Bill	ROYALAPPAREL - OCS CLOTHING	UNRESTRICTED	OCS STORE	161.09		
	5999	Other Communications	8/28/2022	9/30/2022	Bill	MAILCHIMP - ONLINE SCHOOL COMMUNICATION	UNRESTRICTED	GENERAL	59.00		
<b>Total - STD08/28/22CCU1650</b>									<b>2,814.83</b>	<b>18.99</b>	
<b>Total - CALIFORNIA CREDIT UNION - 1650</b>										<b>2,814.83</b>	<b>18.99</b>

OCEAN CHARTER SCHOOL

2022-23 Cash Flow Forecast

Prepared by EXED. For use by EXED and EXED clients only. © 2022 EXED

Actuals as of 9/30/2022

	# of months remaining in FY		Actuals as of 9/30/2022														FORECAST	Budget Variance	
	State Schedule:	District Schedule:	12	11	10	9	8	7	6	5	4	3	2	1	Jul-22	Jun-23		Better / (Worse)	% Better / (Worse)
	2022-23	2022-23	ACTUAL	ACTUAL	ACTUAL														
	Budget	Trend	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Accrual	Jul-22 - Jun-23	Better / (Worse)	% Better / (Worse)	
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	185		0	11	16	18	16	20	19	18	14	15	20	18	185				
Enrollment	558	558														558	-	0%	
Unduplicated Pupil Percentage	20%	20%														20%	-	0%	
ADA	524.52	522.77														522.77	(2)		
ADA Rate	94%	94%														94%			
<b>Income</b>																			
<b>8011-8098 - Local Control Funding Formula Sources</b>																			
8011 Local Control Funding Formula	2,346,653	2,583,017	-	110,130	110,130	198,234	198,234	198,234	198,234	198,234	260,478	260,478	260,478	260,478	329,675	2,583,017	236,364	10%	
8012 Education Protection Account	1,262,497	1,135,631	-	-	-	269,652	-	-	269,652	-	-	310,481	-	-	285,847	1,135,631	(126,865)	-10%	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	1,622,902	1,656,057	94,296	188,592	125,728	125,832	125,832	125,832	125,832	246,781	123,390	123,390	123,390	123,390	3,770	1,656,057	33,155	2%	
8098 In Lieu of Property Taxes, Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 8011-8098 - Local Control Funding Formula Sources</b>	<b>5,232,051</b>	<b>5,374,706</b>	<b>94,296</b>	<b>298,722</b>	<b>235,858</b>	<b>593,718</b>	<b>324,066</b>	<b>324,066</b>	<b>593,718</b>	<b>445,015</b>	<b>383,869</b>	<b>694,350</b>	<b>383,869</b>	<b>383,869</b>	<b>619,291</b>	<b>5,374,706</b>	<b>142,654</b>	<b>3%</b>	
<b>8100-8299 - Federal Revenue</b>																			
8181 Special Education - Federal (IDEA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8221 Child Nutrition - Federal	118,240	151,517	-	-	-	-	9,009	13,104	14,742	13,104	16,380	15,561	14,742	11,466	43,408	151,517	33,277	28%	
8223 CACFP Supper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I	39,818	39,818	-	-	-	-	-	-	9,955	-	-	9,955	-	-	19,909	39,818	-	-	
8292 Title II	8,819	8,819	-	-	-	-	-	-	2,205	-	-	2,205	-	-	4,410	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	254,051	187,747	-	11,503	-	-	-	-	-	-	-	140,810	-	-	35,434	187,747	(66,304)	-26%	
<b>Total 8100-8299 - Other Federal Income</b>	<b>430,928</b>	<b>397,902</b>	<b>-</b>	<b>11,503</b>	<b>-</b>	<b>-</b>	<b>9,009</b>	<b>13,104</b>	<b>29,401</b>	<b>13,104</b>	<b>16,380</b>	<b>171,031</b>	<b>14,742</b>	<b>11,466</b>	<b>108,160</b>	<b>397,902</b>	<b>(33,027)</b>	<b>-8%</b>	
<b>8300-8599 - Other State Revenue</b>																			
8520 Child Nutrition - State	134,096	199,782	-	-	-	-	11,879	17,278	19,438	17,278	21,598	20,518	19,438	15,119	57,235	199,782	65,686	49%	
8550 Mandate Block Grant	8,545	9,106	-	-	-	-	-	9,106	-	-	-	-	-	-	-	9,106	561	7%	
8561 State Lottery - Non Prop 20	85,497	88,871	-	-	-	-	-	-	22,218	-	-	22,218	-	-	44,435	88,871	3,374	4%	
8562 State Lottery - Prop 20	34,094	35,026	-	-	-	-	-	-	-	-	-	-	-	-	35,026	35,026	932	3%	
8560 Lottery Revenue	119,591	123,896	-	-	-	-	-	-	22,218	-	-	22,218	-	-	79,461	123,896	4,306	4%	
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8591 SB740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8592 State Mental Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8593 After School Education & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8595 Expanded Learning Opportunity Program	141,231	178,647	-	9,501	9,501	17,101	17,101	17,101	17,101	17,101	35,729	35,729	35,729	35,729	(68,778)	178,647	37,416	26%	
8599 State Revenue - Other	100,405	340,090	6,421	266	-	-	221,058	-	-	-	-	85,022	-	-	27,322	340,090	239,685	239%	
<b>Total 8300-8599 - Other State Income</b>	<b>503,867</b>	<b>851,520</b>	<b>6,421</b>	<b>9,767</b>	<b>9,501</b>	<b>17,101</b>	<b>250,038</b>	<b>43,485</b>	<b>58,757</b>	<b>34,379</b>	<b>57,327</b>	<b>163,488</b>	<b>55,168</b>	<b>50,848</b>	<b>95,240</b>	<b>851,520</b>	<b>347,653</b>	<b>69%</b>	
<b>8600-8799 - Other Local Revenue</b>																			
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest & Dividend Income	-	-	34	39	35	-	-	-	-	-	-	-	-	-	(107)	-	-	-	
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8681 Intra-Agency Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8682 Childcare & Enrichment Program Fees	350,000	350,000	-	70,213	61,966	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	34,054	(61,233)	385,000	35,000	10%	
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8692 Grants	2,400	2,400	-	-	-	-	-	2,400	-	-	-	-	-	-	-	2,400	-	-	
8694 In Kind Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events	291,473	291,473	1,658	9,940	45,300	23,337	52,346	67,394	1,600	33,879	28,539	15,762	27,337	21,215	(36,833)	291,473	0	-	
8696 Other Fundraising	68,000	68,000	(394)	1,161	7,233	-	5,859	6,352	-	2,443	2,852	8,951	26,280	15,262	(7,999)	68,000	-	-	

OCEAN CHARTER SCHOOL  
2022-23 Cash Flow Forecast

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Actuals as of 9/30/2022

	# of months remaining in FY		Actuals as of 9/30/2022												FORECAST	Budget Variance			
	State Schedule:	District Schedule:	12	11	10	9	8	7	6	5	4	3	2	1		Jul-22 - Jun-23	Better / (Worse)	% Better / (Worse)	
	2022-23	2022-23	ACTUAL	ACTUAL	ACTUAL														
	Budget	Trend	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Accrual				
<b>8697 E-Rate - LAUSD Augmentation Rev (forecast only)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8698 SELPA Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699 All Other Local Revenue	35,000	35,000	51,850	-	-	-	-	-	-	-	-	-	-	-	-	-	51,850	16,850	48%
8792 Transfers of Apportionments - Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 8600-8799 - Other Income-Local</b>	<b>746,873</b>	<b>746,873</b>	<b>53,147</b>	<b>81,353</b>	<b>114,534</b>	<b>58,337</b>	<b>93,205</b>	<b>111,146</b>	<b>36,600</b>	<b>71,322</b>	<b>66,391</b>	<b>59,713</b>	<b>88,617</b>	<b>70,531</b>	<b>(106,174)</b>	<b>798,723</b>	51,850	7%	
<b>Prior Year Adjustments</b>																			
8999 Other Prior Year Adjustment	-	(1,250)	-	-	(1,250)	-	-	-	-	-	-	-	-	-	-	-	(1,250)	(1,250)	100%
<b>Total Prior Year Adjustments</b>		<b>(1,250)</b>			<b>(1,250)</b>												<b>(1,250)</b>	(1,250)	100%
<b>TOTAL INCOME</b>	<b>6,913,719</b>	<b>7,369,750</b>	<b>153,864</b>	<b>401,345</b>	<b>358,643</b>	<b>669,156</b>	<b>676,319</b>	<b>491,801</b>	<b>718,476</b>	<b>563,821</b>	<b>523,967</b>	<b>1,088,581</b>	<b>542,395</b>	<b>516,714</b>	<b>716,518</b>	<b>7,421,600</b>	507,881	7%	
<b>Expense</b>																			
<b>1000 - Certificated Salaries</b>																			
1110 Teachers' Salaries	1,578,211	1,560,124	11,637	140,696	141,319	140,011	140,011	140,011	140,011	140,011	140,011	140,011	140,011	140,011	-	1,553,753	24,459	2%	
1120 Teachers' Hourly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1170 Teachers' Salaries - Substitute	47,130	35,487	441	1,068	9,712	4,337	3,746	2,563	2,366	3,746	3,746	3,352	4,337	2,366	-	41,780	5,350	11%	
1175 Teachers' Salaries - Stipend/Extra Duty	19,000	19,000	473	-	532	-	-	9,000	-	-	-	-	-	10,000	-	20,004	(1,004)	-5%	
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215 Certificated Pupil Support - Psychologist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1299 Certificated Pupil Support - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Certificated Supervisors' & Administrators' Salaries	233,360	235,360	19,447	19,447	19,447	23,343	19,613	19,613	19,613	19,613	19,613	19,613	19,613	19,613	-	238,590	(5,230)	-2%	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 1000 - Certificated Salaries</b>	<b>1,877,701</b>	<b>1,849,971</b>	<b>31,997</b>	<b>161,211</b>	<b>171,009</b>	<b>167,692</b>	<b>163,370</b>	<b>171,188</b>	<b>161,990</b>	<b>163,370</b>	<b>163,370</b>	<b>162,976</b>	<b>163,962</b>	<b>171,990</b>	-	<b>1,854,127</b>	23,575	1%	
<b>2000 - Classified Salaries</b>																			
2111 Instructional Aide & Other Salaries	621,400	617,875	31,861	47,625	73,352	69,672	60,271	41,468	38,334	60,271	60,271	54,003	69,672	78,334	-	685,136	(63,736)	-10%	
2121 After School Staff Salaries	204,877	151,415	2,007	2,042	5,744	18,506	15,983	10,935	10,094	15,983	15,983	14,300	18,506	10,094	-	140,178	64,699	32%	
2131 Classified Teacher Salaries	226,094	494,237	2,000	23,012	43,132	53,459	49,552	41,739	40,437	49,552	49,552	46,948	53,459	40,437	-	493,281	(267,187)	-118%	
2200 Classified Support Salaries	121,802	168,003	7,517	9,061	14,253	19,321	17,226	13,037	12,339	17,226	17,226	15,830	19,321	12,339	-	174,695	(52,893)	-43%	
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Classified Office Staff Salaries	341,137	388,334	24,940	34,300	33,420	35,546	34,181	31,451	30,996	34,181	34,181	33,271	35,546	30,996	-	393,010	(51,873)	-15%	
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 2000 - Classified Salaries</b>	<b>1,515,310</b>	<b>1,819,863</b>	<b>68,325</b>	<b>116,040</b>	<b>169,903</b>	<b>196,504</b>	<b>177,213</b>	<b>138,631</b>	<b>132,201</b>	<b>177,213</b>	<b>177,213</b>	<b>164,353</b>	<b>196,504</b>	<b>172,201</b>	-	<b>1,886,301</b>	(370,992)	-24%	
<b>3000 - Employee Benefits</b>																			
3111 STRS - State Teachers Retirement System	358,641	455,122	6,676	33,711	37,767	40,511	39,685	41,178	39,422	39,685	39,685	39,610	39,798	41,332	-	439,059	(80,418)	-22%	
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	93,949	79,794	4,034	5,668	8,764	9,430	8,234	5,842	5,443	8,234	8,234	7,437	9,430	7,923	-	88,674	5,275	6%	
3331 MED - Medicare	49,199	53,213	1,402	3,926	4,850	5,281	4,938	4,492	4,266	4,938	4,938	4,746	5,227	4,991	-	53,996	(4,798)	-10%	
3401 H&W - Health & Welfare	412,424	402,291	75,391	35,859	40,600	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	(6,100)	-	481,750	(69,325)	-17%	
3501 SUI - State Unemployment Insurance	16,965	18,349	491	1,354	-	1,821	1,703	1,549	1,471	1,703	1,703	1,637	1,802	1,721	-	16,954	11	0%	
3601 Workers' Compensation Insurance	28,639	28,639	9,547	-	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	-	-	-	28,643	(4)	0%	
3751 OPEB, Active Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901 Other Retirement Benefits	40,308	48,409	2,293	2,625	2,738	5,227	4,714	3,688	3,517	4,714	4,714	4,372	5,227	4,581	-	48,409	(8,101)	-20%	
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 3000 - Employee Benefits</b>	<b>1,000,125</b>	<b>1,085,816</b>	<b>99,835</b>	<b>83,142</b>	<b>97,106</b>	<b>106,657</b>	<b>103,662</b>	<b>101,136</b>	<b>98,505</b>	<b>103,662</b>	<b>103,662</b>	<b>102,188</b>	<b>103,484</b>	<b>54,447</b>	-	<b>1,157,485</b>	(157,360)		
<b>4000 - Supplies</b>																			
4111 Core Curricula Materials	27,460	27,460	39	691	179	23,643	-	-	-	-	-	-	-	-	-	24,552	2,908	11%	
4211 Books & Other Reference Materials	1,425	1,425	448	579	3,175	-	-	-	-	-	-	-	-	-	-	4,202	(2,777)	-195%	
4311 Student Materials	109,815	109,698	3,059	6,753	16,917	9,219	9,219	9,219	9,219	9,219	9,219	9,219	9,219	9,219	-	109,698	117	0%	
4351 Office Supplies	9,041	9,041	791	1,215	240	755	755	755	755	755	755	755	755	755	-	9,041	0	0%	
4371 Custodial Supplies	12,656	12,656	411	1,132	508	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	-	12,656	0	0%	
4391 Food (Non Nutrition Program)	13,916	13,916	1,017	1,175	1,082	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	-	13,916	(0)	0%	
4392 Uniforms	1,638	1,638	-	-	-	182	182	182	182	182	182	182	182	182	-	1,638	(0)	0%	
4393 PE & Sports Equipment	2,183	2,183	-	-	170	224	224	224	224	224	224	224	224	224	-	2,183	0	0%	
4395 Before & After School Program Supplies	2,003	2,003	(18)	-	-	225	225	225	225	225	225	225	225	225	-	2,003	0	0%	
4399 All Other Supplies	19,301	60,568	4,803	312	600	6,095	6,095	6,095	6,095	6,095	6,095	6,095	6,095	6,095	-	60,568	(41,267)	-214%	
4390 Other Supplies	39,041	80,308	-	-	-	7,908	7,908	7,908	7,908	7,908	7,908	7,908	7,908	7,908	-	80,308	(41,267)	-106%	
4411 Non Capitalized Equipment	32,716	32,716	1,076	175	5,789	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	-	32,716	0	0%	

OCEAN CHARTER SCHOOL  
2022-23 Cash Flow Forecast

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Actuals as of 9/30/2022

	# of months remaining in FY		State Schedule:													FORECAST	Budget Variance													
			12		11		10		9		8		7		6		5		4		3		2		1		Jul-22 - Jun-23	Better / (Worse)	% Better / (Worse)	
	2022-23	2022-23	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	CY P-1		CY P-1	CY P-1	CY P-1	CY P-1	CY P-1	CY P-1	CY P-1	CY P-1	CY P-1	Accrual				
Budget	Trend	ACTUAL	ACTUAL	ACTUAL	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Accrual	Jul-22 - Jun-23	Better / (Worse)	% Better / (Worse)													
4711 Nutrition Program Food & Supplies	258,300	258,300	-	4,384	52	22,339	25,132	22,339	27,924	26,528	25,132	19,547	20,943	27,924	25,132	247,377	10,923	4%												
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
<b>Total 4000 - Supplies</b>	<b>490,455</b>	<b>531,603</b>	<b>11,626</b>	<b>16,416</b>	<b>28,711</b>	<b>67,895</b>	<b>47,044</b>	<b>44,252</b>	<b>49,837</b>	<b>48,441</b>	<b>47,044</b>	<b>41,460</b>	<b>42,856</b>	<b>49,837</b>	<b>25,132</b>	<b>520,549</b>	<b>(30,095)</b>	<b>-6%</b>												
<b>5000 - Operating Services</b>																														
5211 Travel & Conferences	34,500	34,500	7,226	750	718	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	34,500	-	-													
5311 Dues & Memberships	17,094	19,193	7,830	-	300	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	19,193	(2,099)	-12%													
5451 General Insurance	205,390	205,390	59,102	-	17,116	34,232	17,116	17,116	17,116	17,116	17,116	17,116	17,116	17,116	196,030	9,360	5%													
5511 Utilities	96,629	96,629	719	7,731	5,470	9,190	9,190	9,190	9,190	9,190	9,190	9,190	9,190	9,190	96,629	(0)	0%													
5521 Security Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
5531 Housekeeping Services	164,953	164,953	28,910	14,830	14,830	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	164,953	0	0%													
5599 Other Facility Operations & Utilities	93,349	93,349	1,592	225	225	10,145	10,145	10,145	10,145	10,145	10,145	10,145	10,145	10,145	93,349	-	-													
5611 School Rent - Private Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
5613 School Rent - Prop 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
5619 Other Facility Rentals	3,095	3,095	-	-	-	344	344	344	344	344	344	344	344	344	3,095	0	0%													
5621 Equipment Lease	29,815	29,815	3,412	968	2,398	2,925	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	29,815	0	0%													
5631 Vendor Repairs	6,246	6,246	-	-	-	694	694	694	694	694	694	694	694	694	6,246	(0)	0%													
5812 Field Trips & Pupil Transportation	68,000	68,000	(15)	532	3,025	7,162	7,162	7,162	7,162	7,162	7,162	7,162	7,162	7,162	68,000	-	-													
5821 Legal	40,262	40,262	-	2,432	4,500	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	40,262	(0)	0%													
5823 Audit	10,770	10,770	3,390	-	1,957	603	603	603	603	603	603	603	603	603	10,770	0	0%													
5831 Advertisement & Recruitment	10,507	10,507	180	-	72	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	10,507	(0)	0%													
5841 Contracted Substitute Teachers	26,058	26,058	-	-	4,317	2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416	2,416	26,058	(0)	0%													
5842 Special Education Services	-	-	-	-	2,820	-	-	-	-	-	-	-	-	-	2,820	(2,820)	100%													
5843 Non Public School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
5844 After School Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
5849 Other Student Instructional Services	93,605	71,605	-	-	-	7,956	7,956	7,956	7,956	7,956	7,956	7,956	7,956	7,956	71,605	22,000	24%													
5852 PD Consultants & Tuition	65,245	69,000	550	-	425	17,505	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	69,000	(3,755)	-6%													
5854 Nursing & Medical (Non-IEP)	3,213	-	-	-	-	357	357	357	357	357	357	357	357	357	3,213	0	0%													
5859 All Other Consultants & Services	212,638	212,637	17,868	4,665	31,884	17,580	17,580	17,580	17,580	17,580	17,580	17,580	17,580	17,580	212,637	0	0%													
5861 Non Instructional Software	46,590	46,590	21,144	4,593	5,231	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	46,590	0	0%													
5865 Fundraising Cost	26,472	26,472	625	188	1,124	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	2,726	26,472	0	0%													
5871 District Oversight Fees	52,321	53,747	2,680	5,359	3,573	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	4,682	53,747	(1,427)	-3%													
5872 Special Education Fees (SELPA)	341,508	356,245	20,285	40,569	27,046	28,500	28,500	28,500	28,500	51,449	25,724	25,724	25,724	25,724	356,245	(14,738)	-4%													
5881 Intra-Agency Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
5898 Uncategorized Expense	-	-	951	-	-	-	-	-	-	-	-	-	-	-	951	(951)	100%													
5899 All Other Expenses	33,015	33,015	1,400	8,478	2,687	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	33,015	(0)	0%													
5911 Office Phone	30,013	30,013	1,090	697	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	30,013	0	0%													
5913 Mobile Phone	265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	265	100%													
5921 Internet	35,674	35,674	3,659	-	2,115	3,322	3,322	3,322	3,322	3,322	3,322	3,322	3,322	3,322	35,674	0	0%													
5923 Website Hosting	8,647	8,647	-	-	-	961	961	961	961	961	961	961	961	961	8,647	(0)	0%													
5931 Postage & Shipping	1,971	1,971	159	52	175	176	176	176	176	176	176	176	176	176	1,971	(0)	0%													
5999 Other Communications	927	927	108	-	59	84	84	84	84	84	84	84	84	84	927	-	-													
<b>Total 5000 - Operating Services</b>	<b>1,758,770</b>	<b>1,758,523</b>	<b>182,864</b>	<b>91,372</b>	<b>132,764</b>	<b>179,463</b>	<b>150,746</b>	<b>150,746</b>	<b>150,746</b>	<b>173,696</b>	<b>147,971</b>	<b>130,855</b>	<b>130,855</b>	<b>130,855</b>	-	<b>1,752,935</b>	<b>5,835</b>	<b>0%</b>												
<b>6000 - Capital Outlay</b>																														
6901 Depreciation Expense	1,447,728	1,447,728	121,783	121,783	121,770	121,770	120,648	120,648	120,633	120,633	120,633	120,633	120,633	120,633	1,452,202	(4,474)	0%													
6903 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
6999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
<b>Total 6000 - Capital Outlay</b>	<b>1,447,728</b>	<b>1,447,728</b>	<b>121,783</b>	<b>121,783</b>	<b>121,770</b>	<b>121,770</b>	<b>120,648</b>	<b>120,648</b>	<b>120,633</b>	<b>120,633</b>	<b>120,633</b>	<b>120,633</b>	<b>120,633</b>	<b>120,633</b>	-	<b>1,452,202</b>	<b>(4,474)</b>	<b>0%</b>												
<b>7000 - Other Outgo</b>																														
7438 Interest Expense	169,290	169,290	-	-	17,167	17,051	16,993	16,935	16,877	-	33,638	16,789	16,730	17,109	169,290	-	-													
<b>Total 7000 - Other Outgo</b>	<b>169,290</b>	<b>169,290</b>	<b>-</b>	<b>-</b>	<b>17,167</b>	<b>17,051</b>	<b>16,993</b>	<b>16,935</b>	<b>16,877</b>	<b>-</b>	<b>33,638</b>	<b>16,789</b>	<b>16,730</b>	<b>17,109</b>	<b>-</b>	<b>169,290</b>	<b>-</b>													
<b>TOTAL EXPENSE</b>	<b>8,259,378</b>	<b>8,662,795</b>	<b>516,430</b>	<b>589,963</b>	<b>738,430</b>	<b>857,032</b>	<b>779,677</b>	<b>743,536</b>	<b>730,790</b>	<b>787,015</b>	<b>793,532</b>	<b>739,254</b>	<b>775,025</b>	<b>717,073</b>	<b>25,132</b>	<b>8,792,889</b>	<b>(533,512)</b>	<b>-6%</b>												
<b>NET INCOME</b>	<b>(1,345,659)</b>	<b>(1,293,045)</b>	<b>(362,566)</b>	<b>(188,618)</b>	<b>(379,787)</b>	<b>(187,875)</b>	<b>(103,358)</b>	<b>(251,735)</b>	<b>(12,314)</b>	<b>(223,194)</b>	<b>(269,565)</b>	<b>349,327</b>	<b>(232,630)</b>	<b>(200,359)</b>	<b>691,386</b>	<b>(1,371,289)</b>	<b>(25,630)</b>	<b>2%</b>												
Operating Income	102,069	-	(240,783)	(66,835)	(258,017)	(66,106)	17,289	(131,088)	108,320	(102,561)	(148,932)	469,961	(111,997)	(79,725)	691,386	80,913	(21,156)													
EBITDA	271,359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,203	-													

OCEAN CHARTER SCHOOL  
2022-23 Cash Flow Forecast

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Actuals as of 9/30/2022

			# of months remaining in FY													FORECAST		Budget Variance	
	2022-23	2022-23	ACTUAL	ACTUAL	ACTUAL											Jul-22 - Jun-23	Better / (Worse)	% Better / (Worse)	
	Budget	Trend	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Accrual				
State Schedule:			PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	CY P-1	CY P-1	CY P-1	CY P-1					
District Schedule:			PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	PY P-2	CY P-1	CY P-1	CY P-1	CY P-1						
<b>Beginning Cash Balance</b>	550,707	1,532,538	1,532,538	1,986,434	1,884,709	1,395,602	1,300,215	1,260,547	1,075,717	1,126,963	1,002,237	835,158	1,270,121	1,123,069	1,272,425	1,532,538	981,830		
<b>Cash Flow from Operating Activities</b>																			
Net Income	(1,345,659)	(1,293,045)	(362,566)	(188,618)	(379,787)	(187,875)	(103,358)	(251,735)	(12,314)	(223,194)	(269,565)	349,327	(232,630)	(200,359)	691,386	(1,371,289)	(25,630)		
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prior Year Accounts Receivable	1,219,494	-	707,828	48,319	72,433	27,619	-	3,274	-	-	-	-	-	-	-	859,472	(360,021)		
Current Year Accounts Receivable	(884,719)	(891,469)	-	-	-	-	-	-	-	-	-	-	-	-	(891,469)	(891,469)	(6,750)		
Change in Due from	-	-	600	-	-	-	-	-	-	-	-	-	-	-	-	600	600		
Change in Accounts Payable	(5,702)	18,123	25,984	(60,590)	(239,067)	-	-	-	-	-	-	-	-	266,664	25,132	18,123	23,826		
Change in Due to	505	(4,886)	(18,762)	(25,590)	(24,659)	(22,165)	(22,165)	(22,165)	(22,165)	(22,165)	-	-	-	-	174,951	(4,886)	(5,390)		
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Payroll Liabilities	-	(5,193)	(2,984)	3,346	(5,555)	-	-	-	-	-	-	-	-	-	-	(5,193)	(5,193)		
Change in Prepaid Expenditures	(23,379)	(1,790)	35,793	-	-	-	-	-	-	-	-	-	-	(37,583)	-	(1,790)	21,589		
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Deferred Revenue	-	(49,450)	(49,450)	-	-	-	-	-	-	-	-	-	-	-	-	(49,450)	(49,450)		
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation Expense	1,447,728	1,452,202	121,783	121,783	121,770	121,770	120,648	120,648	120,633	120,633	120,633	120,633	120,633	120,633	1,452,202	4,474			
<b>Cash Flow from Investing Activities</b>																			
Capital Expenditures	-	(4,328)	(4,328)	(376)	376	-	-	-	-	-	-	-	-	-	-	(4,328)	(4,328)		
<b>Cash Flow from Financing Activities</b>																			
Other Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Use - Loans	(296,784)	(262,105)	-	-	(34,617)	(34,735)	(34,793)	(34,851)	(34,909)	-	(18,148)	(34,997)	(35,056)	-	-	(262,105)	34,679		
<b>Ending Cash Balance</b>	<b>662,190</b>	<b>490,597</b>	<b>1,986,434</b>	<b>1,884,709</b>	<b>1,395,602</b>	<b>1,300,215</b>	<b>1,260,547</b>	<b>1,075,717</b>	<b>1,126,963</b>	<b>1,002,237</b>	<b>835,158</b>	<b>1,270,121</b>	<b>1,123,069</b>	<b>1,272,425</b>	<b>1,272,425</b>	<b>1,272,425</b>	<b>610,235</b>		
<b>Restricted Portion of Ending Cash Balance - SITE PROJECT</b>			<b>385,526</b>	<b>385,526</b>	<b>385,526</b>	<b>385,526</b>	<b>385,526</b>	<b>385,526</b>	<b>385,526</b>	<b>385,526</b>	<b>385,526</b>	<b>385,526</b>	<b>385,526</b>	<b>385,526</b>	<b>385,526</b>	<b>385,526</b>			
<b>Unrestricted Cash Balance - OPERATING</b>			<b>1,600,908</b>	<b>1,499,182</b>	<b>1,010,076</b>	<b>914,689</b>	<b>875,021</b>	<b>690,191</b>	<b>741,437</b>	<b>616,711</b>	<b>449,631</b>	<b>884,595</b>	<b>737,542</b>	<b>886,899</b>	<b>886,899</b>	<b>886,899</b>			

5% Reserve Goal

439,644