

# OCEAN CHARTER SCHOOL - Financial Dashboard (June 2022)

## 1 Key Performance Indicators

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

## KEY POINTS

Ocean's P2 ADA was 496.11 with an average attendance rate of 90% compared to a budgeted rate of 94%.

The final state budget for FY22/23 included a provision (Hold Harmless) that will adjust 21/22 P2 ADA based on pre-pandemic attendance rates and allows charters to use 19-20 ADA if it's higher than the 21/22 adjusted ADA. However, the CDE and LAUSD have directed that this hold harmless benefit be recognized in FY23. As a result, Ocean used more one-time stimulus money this year than anticipated as of the last forecast.

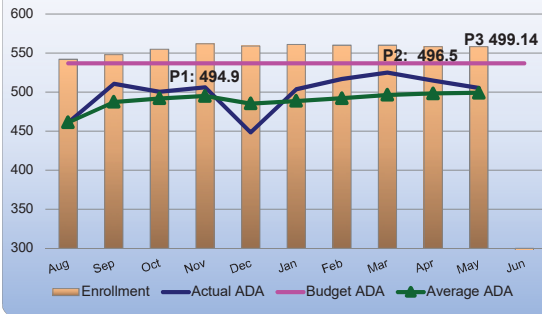
Ocean ended FY21-22 with a Total Net Income of \$8K. Operating Net Income was \$132K while Site Project Net Loss was \$125K.

Key variances compared to budget:

- \$376K less LCFF revenue than budgeted – lower enrollment and ADA
- \$196K more Federal State Nutrition revenue than budgeted – NSLP participation
- \$271K more Other Federal revenue than budgeted – ESSER II, ESSER III and ELO-G revenue
- \$184K less State revenue than budget – IPI and ELO-G revenue deferred to future years
- \$121K less Aftercare and Enrichment program revenue than budget
- \$137K less Fundraising revenue than budget
- \$385K less Site project Augmentation revenue than budgeted – unspent project costs being carried forward
- \$156K less Classified Salaries than budgeted – less hours worked by staff
- \$103K more Nutrition Program expenses than budgeted – Higher participation

Cash at year-end was \$1.5M reflecting a 18.5% reserve without having to draw on the Hanmi line of credit.

## 2 ADA & Enrollment



## 3 Average Daily Attendance Analysis

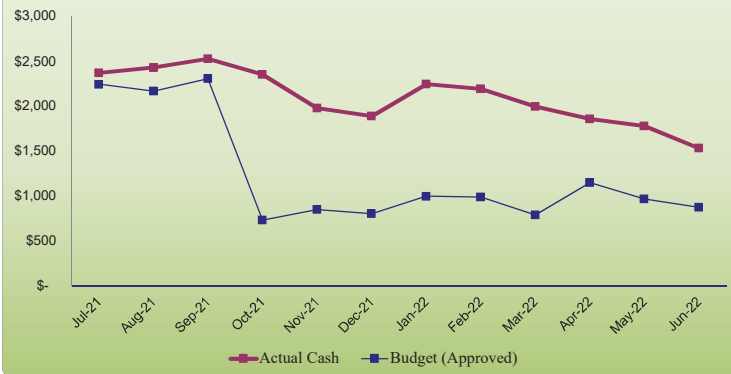
Category	Actual through Month 10	Actual P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	558	561	571	(10)	560	557
ADA %	89.9%	90.0%	94.0%	-4.0%	88.7%	97.0%
Average ADA	499.14	496.11	536.74	(40.63)	496.52	531.99

## 4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	23.6%	21.9%	-1.7%	23.6%
3-Year Average %	24.0%	23.5%	-0.6%	24.6%
District UPP C. Grant Cap	85.2%	85.6%	0.4%	85.2%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 21-22 YTD			Historical	
	As of 06/30/22	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	4,466,249	4,842,929	(376,680)	4,470,036	(3,787)	4,466,249	4,340,127	126,122	4,592,504	4,337,599
Federal Revenue	635,453	181,564	453,889	461,492	173,961	635,453	121,513	513,939	319,061	161,675
State Revenue	416,024	582,343	(166,320)	560,047	(144,023)	416,024	458,630	(42,606)	174,880	115,813
Other Local Revenue	1,650,582	2,094,401	(443,819)	2,035,763	(385,181)	1,650,582	2,090,117	(439,534)	5,446,956	20,773,712
Grants/Fundraising	466,832	603,688	(136,856)	466,832	0	466,832	603,688	(136,856)	431,327	497,436
<b>TOTAL REVENUE</b>	<b>7,635,139</b>	<b>8,304,924</b>	<b>(669,785)</b>	<b>7,994,169</b>	<b>(359,029)</b>	<b>7,635,139</b>	<b>7,614,074</b>	<b>21,065</b>	<b>10,964,728</b>	<b>25,886,236</b>
<i>Total per ADA</i>	15,390	15,473	(83)	16,114	(724)				20,611	51,635
<i>wo Grants/Fundraising</i>	14,449	14,348	101	15,173	(724)				19,800	50,643
Certificated Salaries	1,864,851	1,904,600	39,750	1,864,851	0	1,864,851	1,904,600	39,750	1,583,091	1,723,966
Classified Salaries	1,449,126	1,605,427	156,301	1,449,126	0	1,449,126	1,605,427	156,301	866,061	1,040,668
Benefits	947,167	1,007,209	60,042	947,460	293	947,167	1,007,209	60,042	783,379	863,196
Student Supplies	453,164	264,498	(188,666)	454,288	1,124	453,164	264,498	(188,666)	300,279	129,265
Operating Expenses	1,470,649	1,513,767	43,118	1,477,196	6,547	1,470,649	1,513,767	43,118	2,285,173	1,864,958
Other	1,442,104	1,424,823	(17,280)	1,442,104	0	1,442,104	1,424,823	(17,280)	382,873	7,737
<b>TOTAL EXPENSES</b>	<b>7,627,061</b>	<b>7,720,325</b>	<b>93,264</b>	<b>7,635,025</b>	<b>7,963</b>	<b>7,627,061</b>	<b>7,720,325</b>	<b>93,264</b>	<b>6,200,857</b>	<b>5,629,790</b>
<i>Total per ADA</i>	15,374	14,384	(990)	15,390	(16)				11,656	11,230
<b>NET INCOME / (LOSS)</b>	<b>8,078</b>	<b>584,599</b>	<b>(576,521)</b>	<b>359,144</b>	<b>(351,066)</b>	<b>8,078</b>	<b>(106,251)</b>	<b>131,609</b>	<b>4,763,871</b>	<b>20,256,445</b>
<b>OPERATING INCOME - OCEAN</b>	<b>132,723</b>	<b>156,438</b>	<b>(23,715)</b>	<b>98,263</b>	<b>34,460</b>	<b>78,175</b>	<b>(534,412)</b>	<b>612,587</b>	<b>222,178</b>	<b>(20,088)</b>
<b>EBITDA</b>	<b>1,450,182</b>	<b>2,009,423</b>	<b>(559,241)</b>	<b>1,801,248</b>	<b>(351,066)</b>	<b>1,450,182</b>	<b>1,318,573</b>	<b>131,609</b>	<b>5,146,744</b>	<b>20,264,182</b>

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



Year-End Cash Balance		
Actual	Budget	Variance
1,532,538	874,295	658,243

Balance Sheet	6/30/2021	5/31/2022	6/30/2022	6/30/2022 Actual
<b>Assets</b>				
Cash, Operating	312,746	1,045,793	1,147,010	1,147,010
Cash, Restricted	1,915,227	732,836	385,526	385,526
Accounts Receivable	1,165,826	0	975,439	975,439
Due From Others	5,064	673	1,273	1,273
Other Assets	17,119	4,015	35,793	35,793
Net Fixed Assets	56,558,657	56,224,435	56,448,486	56,448,486
<b>Total Assets</b>	<b>59,974,637</b>	<b>58,007,752</b>	<b>58,993,528</b>	<b>58,993,528</b>
<b>Liabilities</b>				
A/P & Payroll	300,735	77,197	301,386	301,386
Due to Others	2,285	3,334	293,626	293,626
Deferred Revenue	294,735	294,505	411,014	411,014
Deferred Revenue - Augmentation funds	1,702,985	732,836	385,526	385,526
Total Debt	11,525,157	11,485,157	11,445,157	11,445,158
<b>Total Liabilities</b>	<b>13,825,897</b>	<b>12,593,028</b>	<b>12,836,710</b>	<b>12,836,711</b>
<b>Equity</b>				
Beginning Fund Bal.	41,384,868	46,148,739	46,148,739	46,148,739
Net Income/(Loss)	4,763,871	(734,016)	8,078	8,078
<b>Total Equity</b>	<b>46,148,739</b>	<b>45,414,723</b>	<b>46,156,817</b>	<b>46,156,817</b>
<b>Total Liabilities &amp; Equity</b>	<b>59,974,636</b>	<b>58,007,751</b>	<b>58,993,527</b>	<b>58,993,527</b>

Available Line of Credit				
Days Cash on Hand	20	62	68	68
Cash Reserve %	5.3%	16.9%	18.5%	18.5%



## OCEAN CHARTER SCHOOL Financial Analysis June 2022

### Net Income

Ocean Charter School achieved a net income of \$8K and an operating net income (adjusted for building project related items) of 133K in FY21-22 compared to \$585K and \$156K (Operating) in the board approved budget. Reasons for this negative \$577K and \$24K variance are explained below in the Income Statement section of this analysis.

### Balance Sheet

As of June 30, 2022, the school's Operating cash balance was \$1.15M and total cash balance was \$1.5M which represents a 19% reserve. By June 30, 2022, the school's cash balance is projected to be \$1.15M, which represents a 19% reserve.

As of June 30, 2022, the Accounts Payable balance, including payroll liabilities, totaled \$301K, compared to \$77K in the prior month.

As of June 30, 2022, OCS had a debt balance of \$11.45M composed of \$10.3M Prop 1D loan funds and \$1.19M over-allocation penalty repayments.

As of June 30, 2022, the Deferred Revenue balance was \$796K, which represents \$385K of un-earned Site Project Augmentation funds and \$411K of un-earned ELO, IPI and ESSER III funds.

### Income Statement

#### Revenue

Total revenue for FY21-22 was \$7.64M, which is \$670K or 8.1% under budgeted revenue of \$8.30M.

8011-8098 – LCFF revenue was \$376K under budget due to the decline in enrollment and ADA (budgeted ADA 536.74 vs. Forecast ADA 496.11).

8100-8299 – Other Federal Income was \$454K over budget due to the addition of Nutrition program revenue (\$185K), ESSER II, ESSER III, LACOE COVID testing and ELO-G revenue (\$394K).

8599 – Other State revenue was \$184K under budget due to a portion of IPI and ELO-G revenue being deferred to future years.

8634 – Food Service Sales was \$41K under budget due to Ocean participating in the National School Lunch Program. The revenue under this line is offset with Federal and State Child Nutrition revenue (revenue codes 8221 and 8520).

8682 – Childcare and Enrichment Program Fees (Aftercare & Enrichment) was \$121K under budget due to lower participation and previous adjustments made to the forecast.

8694-8696 - Fundraising revenue was \$137K under budget due to adjustments made to the fundraising budget.

8697-Site Project Augmentation revenue was under budget by \$386K due to unspent project costs to be carried over to FY22-23.

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



8699 – All other Local Revenue was \$91K over budget due to summer camp revenue and prior year food expense write off.

### *Expenses*

Total expenses for FY21-22 were \$7.63M, which is \$93K or 1.2% under budgeted expenditures of \$7.72M.

1170 – Substitute teacher salaries expense was \$28K over budget due to long term subs earlier in the year that have now transitioned into permanent roles. This increase is offset by the \$61K decrease in 1110 Teacher Salaries as a result of a teacher resignation.

2000 – Classified Salaries expense was \$156K lower than budget due to less hours worked by aftercare/afterschool staff, support staff and office staff.

3401 – Health & Welfare benefits expense was \$37K over budget due to actual bills coming in higher and change of plan provider.

4399 – All Other Supplies expense was \$43K over budget due Covid-19 Testing Kit purchases (offset with ESSER III revenue).

4411 – Non-Capitalized Equipment expense was \$21K over budget due to school furniture purchases.

4711 – Nutrition program expense was \$103K higher than budget due to more meals being served.

5531 – Housekeeping Services expense was \$55K higher than budget due to janitorial service cost being higher than previously budgeted.

5599 – Other Facility Ops and Utilities was \$87K under budget. This is due to an adjustment in expected service contract costs for the remainder of the year.

5812 – Field Trips and Pupil Transportation expense was \$37K higher than budget due to increased field trips. This expense is offset with fundraised field trip revenue.

5849 – Other Student Instructions Services was \$22K under budget for student counseling services previously budgeted under Certificated Pupil Support-Guidance & Counseling(1213).

5852 – PD Consultants expense was \$23K lower than budget due to higher mentoring and PD consulting services being budgeted.

6903 – Amortization Expense was \$40k higher than budget due to Bond Financing cost depreciation being reclassified from depreciation expense(6901) to Amortization expense(6903).

### ***Non-Operating Net Income (from construction activities)***

Non-operating net income was -\$125K compared to a budgeted net income of \$428K. The variance is due to depreciation of Site expenditures and Capital Campaign fundraising revenue being included under Non-Operating Net Income. There was a \$385K balance in unspent project costs which also impacted the Non-Operating Net Income variance at year-end.

### **ADA**

Budgeted average ADA for FY21-22 is 536.74 based on an enrollment of 571 and 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%.*



The forecast assumes an ADA of 496.11 based on an enrollment of 561 and a 90.0% attendance rate.

In Month 10, ADA was 505.25 with 558 students enrolled at the end of the month and a 90.6% ADA rate.

Average ADA for the year (through Month 10) is 499.14 (a 89.9% 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)**  
**Jun 2022**  
**Income Stmt for Board Financial Package**

Financial Row	Actual (Jun 2022)	Budget (Jun 2022)	Current Month Variance	YTD Actual (Jul 2021 - Jun 2022)	YTD Budget (Jul 2021 - Jun 2022)	YTD Variance	Total Budget (Jul 2021 - Jun 2022)	Budget Remaining
<b>Income</b>								
<b>LCFF Revenues</b>								
8011 - Local Control Funding Formula	(101,138)	359,649	(460,787)	1,488,266	1,976,712	(478,446)	1,976,712	478,446
8012 - Education Protection Account	621,580	322,977	298,603	1,386,361	1,291,910	104,471	1,291,910	(104,471)
8019 - Local Control Funding Formula - Prior Year	(4)	0	(4)	(36,037)	0	(36,037)	0	36,037
8096 - In Lieu of Property Taxes	147,534	111,545	35,989	1,571,602	1,574,307	(2,705)	1,574,307	2,705
8098 - In Lieu of Property Taxes - Prior Year	0	0	0	36,037	0	36,037	0	(36,037)
<b>Total LCFF Revenues</b>	<b>\$667,972</b>	<b>\$794,171</b>	<b>(\$126,199)</b>	<b>\$4,466,249</b>	<b>\$4,842,929</b>	<b>(\$376,680)</b>	<b>\$4,842,929</b>	<b>\$376,680</b>
<b>Federal Revenues</b>								
8221 - Child Nutrition - Federal	47,807	0	47,807	185,267	0	185,267	0	(185,267)
8291 - Title I	20,544	19,909	635	39,818	39,818	7,681	39,818	(7,681)
8292 - Title II	760	4,410	(3,650)	8,919	8,919	89	8,919	(89)
8295 - Title IV, SSAE	(2,500)	5,000	(7,500)	0	10,000	(10,000)	10,000	10,000
8299 - All Other Federal Revenue	223,007	30,732	192,276	393,779	122,927	270,852	122,927	(270,852)
<b>Total Federal Revenues</b>	<b>\$289,619</b>	<b>\$60,050</b>	<b>\$229,569</b>	<b>\$635,453</b>	<b>\$181,564</b>	<b>\$453,889</b>	<b>\$181,564</b>	<b>(\$453,889)</b>
<b>Other State Revenues</b>								
8520 - Child Nutrition - State	(24,383)	0	(24,383)	10,360	0	10,360	0	(10,360)
8550 - Mandate Block Grant	0	0	0	9,156	0	9,156	0	(9,156)
8561 - State Lottery - Non Prop 20	23,416	43,744	(20,328)	88,318	87,489	829	87,489	(829)
8562 - State Lottery - Prop 20	31,821	34,888	(3,067)	40,900	34,888	6,011	34,888	(6,011)
8599 - State Revenue - Other	16,469	45,081	(28,612)	267,290	450,811	(183,521)	450,811	183,521
<b>Total Other State Revenues</b>	<b>\$47,324</b>	<b>\$123,714</b>	<b>(\$76,389)</b>	<b>\$416,024</b>	<b>\$582,343</b>	<b>(\$166,320)</b>	<b>\$582,343</b>	<b>\$166,320</b>
<b>Local Revenues</b>								
8634 - Food Service Sales	0	9,045	(9,045)	0	41,416	(41,416)	41,416	41,416
8660 - Interest & Dividend Income	15	0	15	331	0	331	0	(331)
8662 - Childcare & Enrichment Program Fees	1,735	36,207	(34,472)	228,781	350,000	(121,219)	350,000	121,219
8689 - All Other Fees & Contracts	0	0	0	15	0	15	0	(15)
8697 - E-Rate	0	0	0	0	1,702,985	(1,702,985)	1,702,985	1,702,985
8699 - All Other Local Revenue	347,909	0	347,909	1,408,167	0	1,408,167	0	(1,408,167)
<b>Total Local Revenues</b>	<b>\$349,659</b>	<b>\$45,252</b>	<b>\$304,407</b>	<b>\$1,637,293</b>	<b>\$2,094,401</b>	<b>(\$457,108)</b>	<b>\$2,094,401</b>	<b>\$457,108</b>
<b>Grants &amp; Fundraising</b>								
8692 - Grants	0	2,000	(2,000)	2,700	2,400	300	2,400	(300)
8695 - Contributions & Events	29,812	55,781	(25,970)	409,584	451,288	(41,704)	451,288	41,704
8696 - Other Fundraising	12,243	12,500	(257)	54,548	150,000	(95,452)	150,000	95,452
<b>Total Grants &amp; Fundraising</b>	<b>\$42,055</b>	<b>\$70,281</b>	<b>(\$28,227)</b>	<b>\$466,832</b>	<b>\$603,688</b>	<b>(\$136,856)</b>	<b>\$603,688</b>	<b>\$136,856</b>
<b>Other Prior Year Adjustments</b>								
8999 - Other Prior Year Adjustment	0	0	0	13,289	0	13,289	0	(13,289)
<b>Total Other Prior Year Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,289</b>	<b>\$0</b>	<b>(\$13,289)</b>	<b>\$0</b>	<b>(\$13,289)</b>
<b>Gross Income</b>	<b>\$1,396,628</b>	<b>\$1,093,468</b>	<b>\$303,160</b>	<b>\$7,635,139</b>	<b>\$8,304,924</b>	<b>(\$669,785)</b>	<b>\$8,304,924</b>	<b>\$669,785</b>
<b>Expenses</b>								
<b>Certificated Salaries</b>								
1110 - Teachers' Salaries	140,194	142,967	(2,773)	1,511,740	1,572,637	(60,897)	1,572,637	60,897
1170 - Teachers' Salaries - Substitute	6,917	3,700	3,216	63,678	55,507	28,171	55,507	(28,171)
1175 - Teachers' Salaries - Slopnet/Extra Duty	988	0	988	35,398	16,000	19,398	16,000	(19,398)
1211 - Certificated Pupil Support - Librarians	0	0	0	1,907	0	1,907	0	(1,907)
1213 - Certificated Pupil Support - Guidance & Counselor	0	2,667	(2,667)	0	40,000	(40,000)	40,000	40,000
1300 - Certificated Supervisors' & Administrators' Salaries	19,447	18,371	1,075	232,128	220,456	11,672	220,456	(11,672)
<b>Total Certificated Salaries</b>	<b>\$167,555</b>	<b>\$167,705</b>	<b>(\$150)</b>	<b>\$1,864,851</b>	<b>\$1,904,600</b>	<b>(\$39,750)</b>	<b>\$1,904,600</b>	<b>\$39,750</b>
<b>Classified Salaries</b>								
2111 - Instructional Aide & Other Salaries	69,838	42,783	27,055	727,938	622,459	105,479	622,459	(105,479)
2121 - After School Staff Salaries	2,999	15,389	(12,390)	61,964	223,018	(161,054)	223,018	161,054
2131 - Classified Teacher Salaries	19,967	25,978	(6,011)	218,787	266,599	(47,812)	266,599	47,812
2200 - Classified Support Salaries	7,381	6,597	784	71,082	110,433	(39,350)	110,433	39,350
2400 - Classified Office Staff Salaries	34,571	35,213	(642)	369,355	362,916	(13,564)	362,916	13,564
<b>Total Classified Salaries</b>	<b>\$134,757</b>	<b>\$125,959</b>	<b>\$8,797</b>	<b>\$1,449,126</b>	<b>\$1,605,427</b>	<b>(\$156,301)</b>	<b>\$1,605,427</b>	<b>\$156,301</b>
<b>Employee Benefits</b>								
3111 - STRS - State Teachers Retirement System	30,727	30,727	(0)	341,961	350,477	(8,516)	350,477	8,516
3311 - OASDI - Social Security	7,352	6,948	404	89,196	77,972	(11,224)	77,972	11,224
3331 - MED - Medicare	4,268	4,258	10	47,218	50,895	(3,678)	50,895	3,678
3401 - H&W - Health & Welfare	(7,810)	30,223	(38,033)	399,755	362,675	37,079	362,675	(37,079)
3501 - SUI - State Unemployment Insurance	3,013	1,468	1,544	16,275	17,550	(1,275)	17,550	1,275
3601 - Workers' Compensation Insurance	0	0	0	30,824	93,710	(62,885)	93,710	62,885
3901 - Other Retirement Benefits	2,728	3,351	(623)	32,451	42,705	(10,274)	42,705	10,274

**ExED  
ExED (Consolidated)  
Jun 2022**

	3902 - Other Benefits	(1,126)	0	(1,126)	731	0	731	0	731	(731)
		\$39,152	\$76,975	(\$37,823)	\$947,167	\$1,007,209	(\$60,042)	\$1,007,209	\$1,007,209	\$60,042
<b>Total Employee Benefits</b>										
<b>Supplies</b>										
4111 - Core Curricula Materials	0		0	0	9,600	28,100	(18,500)	28,100	18,500	
4211 - Books & Other Reference Materials	760		0	760	7,757	1,415	6,342	1,415	(6,342)	
4311 - Student Materials	33,834		8,989	24,845	124,549	107,869	16,680	107,869	(16,680)	
4351 - Office Supplies	2,531		377	2,156	11,940	4,528	7,412	4,528	(7,412)	
4371 - Custodial Supplies	1,669		854	815	16,365	10,251	6,114	10,251	(6,114)	
4391 - Food (Non Nutrition Program)	4,427		1,187	3,240	18,261	14,240	4,021	14,240	(4,021)	
4392 - Uniforms	0		140	(140)	497	1,676	(1,179)	1,676	(1,179)	
4393 - PE & Sports Equipment	0		186	(186)	2,075	2,234	(159)	2,234	159	
4395 - Before & After School Program Supplies	44		171	(127)	2,872	2,050	822	2,050	(822)	
4399 - All Other Supplies	4,663		0	4,663	75,689	32,500	43,189	32,500	(43,189)	
4411 - Non Capitalized Equipment	(1,906)		0	(1,906)	33,511	12,500	21,011	12,500	(21,011)	
4711 - Nutrition Program Food & Supplies	23,592		(19,407)	4,185	150,048	47,135	102,913	47,135	(102,913)	
<b>Total Supplies</b>	<b>\$69,615</b>		<b>(\$7,503)</b>	<b>\$77,119</b>	<b>\$453,164</b>	<b>\$264,498</b>	<b>\$188,666</b>	<b>\$264,498</b>	<b>(\$188,666)</b>	
<b>Operating Expenses</b>										
5211 - Travel & Conferences	14,500		2,875	11,625	20,536	34,500	(13,964)	34,500	13,964	
5311 - Dues & Memberships	804		1,401	(597)	18,169	16,816	1,353	16,816	(1,353)	
5451 - General Insurance	0		0	0	187,925	140,564	47,361	140,564	(47,361)	
5511 - Utilities	5,847		8,447	(2,600)	81,564	101,364	(19,800)	101,364	19,800	
5521 - Security Services	225		0	225	225	0	225	0	(225)	
5531 - Housekeeping Services	750		10,208	(9,458)	177,585	122,500	55,085	122,500	(55,085)	
5589 - Other Facility Operations & Utilities	2,336		7,500	(5,164)	3,443	90,000	(86,557)	90,000	86,557	
5619 - Other Facility Rentals	0		256	(256)	0	3,075	(3,075)	3,075	3,075	
5621 - Equipment Lease	1,988		1,975	(17)	27,483	23,694	3,789	23,694	(3,789)	
5631 - Vendor Repairs	0		517	(517)	938	6,205	(5,267)	6,205	5,267	
5812 - Field Trips & Pupil Transportation	6,771		0	6,771	36,672	40,000	(3,328)	40,000	3,328	
5821 - Legal	13,239		3,333	(9,905)	45,776	10,700	35,076	10,700	(35,076)	
5823 - Audit	0		892	(892)	10,000	10,700	(700)	10,700	700	
5831 - Advertisement & Recruitment	(67)		687	(754)	10,134	8,244	1,890	8,244	(1,890)	
5841 - Contracted Substitute Teachers	2,132		2,157	(26)	26,677	25,688	989	25,688	(989)	
5842 - Special Education Services	100		1,250	(1,150)	3,620	15,000	(11,380)	15,000	1,380	
5849 - Other Student Instructional Services	11,666		5,250	6,416	41,234	63,000	(21,766)	63,000	21,766	
5852 - PD Consultants & Tuition	1,255		9,833	(8,578)	94,778	118,000	(23,222)	118,000	23,222	
5854 - Nursing & Medical (Non-IEP)	0		264	(264)	4,913	3,168	1,745	3,168	(1,745)	
5859 - All Other Consultants & Services	24,355		12,921	11,434	170,783	155,050	15,733	155,050	(15,733)	
5861 - Non Instructional Software	1,632		2,192	(560)	44,912	26,300	18,612	26,300	(18,612)	
5865 - Fundraising Cost	755		2,192	(1,437)	7,174	26,300	(19,126)	26,300	19,126	
5871 - District Oversight Fees	3,225		4,036	(811)	44,662	48,429	(3,767)	48,429	3,767	
5872 - Special Education Fees (SELPA)	24,431		23,983	448	338,079	342,612	(4,533)	342,612	4,533	
5899 - All Other Expenses	468		2,733	(2,265)	24,370	32,800	(8,430)	32,800	8,430	
5911 - Office Phone	1,108		2,428	(1,320)	9,947	29,139	(19,192)	29,139	19,192	
5913 - Mobile Phone	0		21	(21)	0	257	(257)	257	0	
5921 - Internet	2,361		1,667	695	35,282	20,000	15,282	20,000	(5,282)	
5923 - Website Hosting	0		700	(700)	562	8,395	(7,833)	8,395	7,833	
5931 - Postage & Shipping	130		88	42	2,043	1,056	987	1,056	(987)	
5999 - Other Communications	216		59	157	1,164	711	453	711	(453)	
<b>Total Operating Expenses</b>	<b>\$120,197</b>		<b>\$103,865</b>	<b>\$10,332</b>	<b>\$1,470,649</b>	<b>\$1,513,767</b>	<b>(\$43,118)</b>	<b>\$1,513,767</b>	<b>\$43,118</b>	
<b>Capital Outlay</b>										
6901 - Depreciation Expense	83,483		118,735	(35,252)	1,402,329	1,424,823	(22,495)	1,424,823	22,495	
6903 - Amortization Expense	39,775		0	39,775	39,775	0	39,775	0	(39,775)	
<b>Total Capital Outlay</b>	<b>\$123,258</b>		<b>\$118,735</b>	<b>\$4,523</b>	<b>\$1,442,104</b>	<b>\$1,424,823</b>	<b>\$17,280</b>	<b>\$1,424,823</b>	<b>\$17,280</b>	
<b>Total Expenses</b>	<b>\$654,534</b>		<b>\$591,737</b>	<b>\$62,797</b>	<b>\$7,627,061</b>	<b>\$7,720,325</b>	<b>(\$93,264)</b>	<b>\$7,720,325</b>	<b>\$93,264</b>	
<b>Net Income</b>	<b>\$742,094</b>		<b>\$501,731</b>	<b>\$240,363</b>	<b>\$8,078</b>	<b>\$584,599</b>	<b>(\$576,521)</b>	<b>\$584,599</b>	<b>\$576,521</b>	

**ExED**  
**ExED (Consolidated)**  
**End of Jun 2022**

**Balance Sheet for Board Financial Package**

Financial Row	Amount
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Cash</b>	<b>\$1,532,536</b>
<b>Cash in Bank</b>	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$9,418
9122-1045 - Cash in Bank - Hanmi - Money Mkt 5222	\$141,952
9121-1045 - Cash in Bank - Hanmi - Operating 4749	\$765,150
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$615,866
<b>Total Cash</b>	<b>\$1,532,386</b>
<b>Petty Cash</b>	
9139-1045 - Petty Cash - Ocean	150
<b>Total Petty Cash</b>	<b>\$150</b>
<b>Total Cash</b>	<b>\$1,532,536</b>
<b>Accounts Receivable</b>	
9211 - Accounts Receivable, Private Sources	9,221
9291 - Due from Grantor Governments	966,218
<b>Total Accounts Receivable</b>	<b>\$975,439</b>
<b>Due From Others</b>	
9351 - Due From Others - General	\$1,273
<b>Total Due From Others</b>	<b>\$1,273</b>
<b>Prepaid Expenses</b>	
9447 - Accumulated Depreciation - Furniture	(6,700)
<b>Total Fixed Assets</b>	<b>\$56,448,486</b>
<b>Total ASSETS</b>	<b>\$58,993,528</b>
<b>Liabilities &amp; Equity</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
9501 - Accounts Payable Posting	78,465
9516 - Accrued Payable	213,395
<b>Total Accounts Payable</b>	<b>\$291,860</b>
<b>Payroll Liabilities</b>	
9531 - SUI - State Unemployment Insurance	4,372
9545 - Salaries Payable	5,155
<b>Total Payroll Liabilities</b>	<b>\$9,526</b>
<b>Due to Others</b>	
9591 - Due to Grantor Governments	293,626
<b>Total Due to Others</b>	<b>\$293,626</b>
<b>Current Loans</b>	
9644 - Current Loans	\$296,770
<b>Total Current Loans</b>	<b>\$296,770</b>
<b>Deferred Revenue</b>	
9651 - Deferred Revenue	\$796,540
<b>Deferred Revenue</b>	<b>\$796,540</b>
<b>Total Current Liabilities</b>	<b>\$1,688,323</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>\$12,836,710</b>
<b>Equity</b>	
<b>Unrestricted Fund Balance</b>	
<b>Beginning Fund Balance</b>	<b>\$45,994,032</b>
<b>Net Income</b>	<b>\$8,078</b>
<b>Less Restricted Funds</b>	
9793 - Board Designated Unrestricted Funds	\$154,707
<b>Total Restricted Funds Offset</b>	<b>\$154,707</b>
<b>Total Unrestricted Fund Balance</b>	<b>\$46,156,817</b>
<b>Total Equity</b>	<b>\$46,156,817</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$58,993,528</b>

# Ocean Charter April Check Register ExED (Consolidated)

Check #	Vendor Name	Date	Description	Amount
A005895	TEACHERS ON RESERVE	6/2/2022	05/09/22 - 05/13/22 - SUBSTITUTE TEACHERS	379.67
A005896	ZOOM VIDEO COMMUNICATIONS, INC	6/2/2022	05/15/21 - 06/14/21 - ZOOM SUBSCRIPTION	196.20
E005225	CBE	6/2/2022	SHIPPING COST - TONER - SHARP COPIERS	32.00
P019294	CHIAKI UCHIYANA LANGUAGE CONFERENCE	6/2/2022	JAPANESE TEACHER CONFERENCE FEE - HIROMI, TOMOKO & YUKO	600.00
P019295	CALIFORNIA TEACHERS ASSOCIATION	6/2/2022	05/13/22 - UNION DUES CTA	1,910.04
P019296	GREEN EARTH PEST CONTROL, INC	6/2/2022	05/22 - PEST CONTROL SERVICES	750.00
P019297	SETH GREENBERG	6/2/2022	COSTCO - PHOTO PRINTS - PHOTOGRAPHY CLASS	20.84
P019298	KABAZON WATERS	6/2/2022	WATER DELIVERY	163.93
P019299	PCCCI	6/2/2022	CAMPING TRIP - ADDITIONAL ACTIVITIES	89.99
P019300	RAAND PRINT SPECIALTIES	6/2/2022	CHIPBOARD BACK COVERS	232.04
P019301	RANCHO OSO	6/2/2022	CAMPING TRIP BALANCE	254.40
P019302	SOCALGAS	6/2/2022	04/28/22 - 05/27/22 - GAS CHARGES	395.64
P019303	KIRA CALUZA	6/2/2022	AMAZON - MEDALS	51.76
P019304	HARBOR BUILDING MAINTENANCE, INC	6/2/2022	06/22 - JANITORIAL SERVICES	14,080.00
P019305	LADWP-0791	6/2/2022	04/22/22 - 05/20/22 - ELECTRIC, WATER & FIRE SERVICES CHARGES	5,938.75
P019306	AMAZON CAPITAL SERVICES	6/2/2022	BUSINESS PRIME MEMBERSHIP	544.03
P019307	CHARTERLIFE	6/2/2022	06/22 - EMPLOYEE BENEFITS	43,062.91
P019308	CHARTER UP LLC	6/2/2022	CAMPING TRIP - TRANSPORTATION - BIG BEAR LAKE	1,235.85
P019309	EMILY KOO	6/2/2022	A NOTARY 2U - LIVE SCAN	57.00
P019310	NICOLE GOLDING	6/2/2022	THE UPS STORE - LIVE SCAN	57.00
P019311	TRACY LEVINE WALLACE	6/2/2022	05/18/22 - 05/20/22 - 5TH GRADE - EDUCATION WORKSHOPS	500.00
2002815	TATIANA FETT	6/8/2022	REIM06/28/21TF	222.40
A005976	ZOOM VIDEO COMMUNICATIONS, INC	6/8/2022	06/15/21 - 07/14/21 - ZOOM SUBSCRIPTION	98.10
P019971	GRADALIS WALDORF CONSULTING & SERVICES LLC	6/10/2022	TEACHING AS AN ART WEEK WITH GRADALIS - 11 TEACHERS	7,150.00
1288M	JSJW INC	6/17/2022	06/22 - JUNK REMOVAL	1,800.00
STD05/27/22PINN-41A_ACHM	PINNER CONSTRUCTION CO. INC	6/17/2022	05/22 - CONSTRUCTION SERVICES RETAINAGE - PANAMA SITE - REQ88	5,226.46
STD05/27/22PINN_ACHM	PINNER CONSTRUCTION CO. INC	6/22/2022	05/22 - CONSTRUCTION SERVICES - PANAMA - REQ88	99,302.84
500401	RED HOOK CAPITAL PARTNERS II LLC	6/23/2022	REIMBURSEMENTS - REQ88	13,953.20
500402	TAO ROSSINI, A PROFESSIONAL CORPORATION	6/23/2022	03/22 - SERVICES REQ88	2,598.75
A006365	CHARTER'S CHOICE EDUCATIONAL SERVICES	6/23/2022	05/22 - COUNSELING SERVICES	7,485.00
A006366	EXCELLENT EDUCATION DEVELOPMENT INC.	6/23/2022	05/22 - MANAGEMENT CONTRACT FEE	11,270.11
A006367	FRONTIER COMMUNICATIONS-0088	6/23/2022	05/22 - 06/21/22 - PHONE SERVICES	2,756.39
A006368	TEACHERS ON RESERVE	6/23/2022	05/30/22 - 06/03/22 - SUBSTITUTE SERVICES	3,846.13
E005638	OFFICE DEPOT	6/23/2022	PAPER	2,171.33
E005639	CBE	6/23/2022	SHIPPING COST FOR TONER - SHARP COPIERS	72.00
E005640	STAPLES BUSINESS ADVANTAGE	6/23/2022	COPY PAPER	452.67
P020897	KELLY BOSTON	6/23/2022	AMAZON - WAX PAPER	668.84
P020898	CARLOS CASTILLO	6/23/2022	MYSTIC BOOKS - RAW STONES	45.84
P020899	MEGAN HELMS	6/23/2022	FED-EX - BOOK BINDING	108.54
P020900	KABAZON WATERS	6/23/2022	WATER DELIVERY	146.56
P020901	HANNA MEHRING	6/23/2022	COSTCO - FRUITS, BACON, CHEESE,ETC - ORGANIC CHEMISTRY LABS	252.53
P020902	MARLENE NICHOLAS	6/23/2022	BOOKSTAR - ORIGAMI PAPER	225.01
P020903	RAAND PRINT SPECIALTIES	6/23/2022	LESSON BOOKS	135.39
P020904	MERRIE SCHMIDT	6/23/2022	TRADER JOES - MUFFIN, BEANS, MILK - CAMPING FOOD SUPPLIES	1,310.71
P020905	SEMA, INC.	6/23/2022	03/13/22 - 04/12/22 - SHARP COPIER LEASE	891.15
P020906	DEBRA K. TRIPP	6/23/2022	TARGET - (1) REFRIGERATOR, BURLAP, TOASTER OVEN, CURTAIN PANEL, TOWELS,	325.52
P020907	BIANEY MENDOZA	6/23/2022	OFFICE DEPOT - GRADUATION DIPLOMA COVERS	47.83
P020908	TOMOKO HIROTA	6/23/2022	RALPHS - APPLE JUICE, CRANBERRY JUICE - GRADUATION	25.72
P020909	WEECARE, INC.	6/23/2022	06/07/22 - 06/30/22 - FEVER FREE APP	1,043.00
P020910	AMAZON CAPITAL SERVICES	6/23/2022	BUSINESS PRIME ESSENTIALS - MEMBERSHIP FEE	453.18
P020911	AIMEE TRAN	6/23/2022	SMART & FINAL - CONTAINERS - KITCHEN	78.91
P020912	JASON WHISMAN	6/23/2022	CERTIFIX - LIVE SCAN	67.00
P020913	GRADALIS WALDORF CONSULTING & SERVICES LLC	6/23/2022	TEACHING AS AN ART WEEK WITH GRADALIS - 11 TEACHERS	7,150.00



# Ocean Charter April Check Register ExED (Consolidated)

Check #	Vendor Name	Date	Description	Amount
STD05/28/22CCCU1924ACHM	CALIFORNIA CREDIT UNION - 1924	6/27/2022	STATEMENT ENDING 05/28/22 - 1924	1,855.95
STD05/28/22CCCU1650_ACHM	CALIFORNIA CREDIT UNION - 1650	6/28/2022	COSTCO - SMOOTHIES, CHICKEN NUGGETS,GO-GURT	6,549.26
500403	COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC	6/30/2022	08/21 - LABOR & EQUIPMENT CHARGES	680.76
500404	NORWOOD CONSTRUCTION	6/30/2022	INSPECTION FEES, REPRODUCTION - REQ88	6,250.73
A006535	CHARTER'S CHOICE EDUCATIONAL SERVICES	6/30/2022	06/22 - COUNSELING SERVICES	1,886.25
A006536	TEACHERS ON RESERVE	6/30/2022	04/18/22 - 04/22/22 - SUBSTITUTE SERVICES	875.13
A006537	REVOLUTION FOODS, INC	6/30/2022	05/22 - STUDENT MEALS	14,783.66
A006538	WAXIE SANITARY SUPPLY	6/30/2022	ROLL TOWEL	1,484.40
E005756	POWERSCHOOL GROUP LLC	6/30/2022	06/16/22 - 06/30/22 - SCHOOL REGISTRATION PORTAL	18,646.56
E005757	STAPLES BUSINESS ADVANTAGE	6/30/2022	LAUNDRY DETERGENT	234.64
P021359	CHARLES BEARDEN	6/30/2022	TACO PLUS - BURRITOS - SCHOOL DANCE	500.00
P021360	CHIAKI UCHIYANA LANGUAGE CONFERENCE	6/30/2022	JAPANESE TEACHER CONFERENCE FEE	200.00
P021361	CALIFORNIA TEACHERS ASSOCIATION	6/30/2022	06/15/22 - UNION DUES CTA	1,910.04
P021362	KRISTY MACK-FETT	6/30/2022	AMAZON - TOYS, PIPE CLEANERS, WOOD CRAFT STICKS, ETC	1,495.36
P021363	HIROMI YONEDA-MATSUE	6/30/2022	AMERICAN FLOWERS - ROSES - ROSE CEREMONY	622.26
P021364	MARLENE NICHOLAS	6/30/2022	PAVILIONS - BUTTER	126.06
P021365	HARBOR BUILDING MAINTENANCE, INC	6/30/2022	07/22 - JANITORIAL SERVICES	14,080.00
P021366	LADWP-0791	6/30/2022	05/20/22 - 06/21/22 - ELECTRIC, WATER, FIRE & SEWER CHARGES	6,913.42
P021367	TOMOKO HIROTA	6/30/2022	ALL SAFE & SECURE - LIVE SCAN FEE	54.50
P021368	AMAZON CAPITAL SERVICES	6/30/2022	PENCILS	111.25
P021369	MARYANGEE CANO - PETTY CASH	6/30/2022	ARMANS JANITORIAL - TRASH CAN LINERS	66.15
P021370	MULU JOHNSON	6/30/2022	7 DAYS LIVESCAN - LIVE SCAN FEE	62.00
P021371	MAYA BACHI	6/30/2022	TAXES DONE EZE - LIVE SCAN FEE	72.00
P021372	CARLA DAVEY	6/30/2022	CERTIFIX - LIVE SCAN FEE	67.00
P021373	IMAGINE LEARNING LLC	6/30/2022	IS ELEMENTARY COURSE ALL WORKBOOKS	465.37
P021374	CHEFS TOYS LLC	6/30/2022	FOOD BOX	765.07
P021375	ZACHARY WINTER	6/30/2022	OFFICE MAX - CLASS SUPPLY/ASTROPRCH	287.94
P021376	AMAZON CAPITAL SERVICES	6/30/2022	PLAY SCARVES	539.61
STD06/15/22LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	6/30/2022	06/15/22 - PAYROLL - 403B	3,364.80
STD06/15/22OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	6/30/2022	06/15/22 - UNION DUES LOCAL CHAPTER	174.90
STD06/30/22LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	6/30/2022	06/30/22 - PAYROLL - 403B	3,369.25
STD06/30/22OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	6/30/2022	06/30/22 - UNION DUES LOCAL CHAPTER	174.90
				<b>330,602.38</b>

**ExED  
ExED (Consolidated)  
Ocean Credit Card Activity Report  
Jun 2022**

Document Number	Obj Code	Object Title	Document Date	Accounting Period	Type	Line Description	Resource/Grant	ID	Debit	Credit
CALIFORNIA CREDIT UNION - 1924 STD05/28/22CCU1924	4211 5812	Books & Other Reference Materials Field Trips & Pupil Transportation	5/28/2022 5/28/2022	6/30/2022 6/30/2022	Bill Bill	AUDIBLE - ONLINE MEMBERSHIP PACIFIC COACHWAYS - CAMPING FIELD TRIP 7TH A BEARDEN	UNRESTRICTED GENERAL UNRESTRICTED FIELD TRIPS -		0.00 14.95	0.00 0.00
<b>Total - STD05/28/22CCU1924</b>									<b>1,841.00</b>	<b>0.00</b>
CALIFORNIA CREDIT UNION - 1650 STD05/28/22CCU1650	4391 4391 4391 4391 4399 4399 5812 5861 5861 5861 5865 5899	Food (Non Nutrition Program) Food (Non Nutrition Program) Food (Non Nutrition Program) Food (Non Nutrition Program) All Other Supplies All Other Supplies Field Trips & Pupil Transportation Non Instructional Software Non Instructional Software Non Instructional Software Non Instructional Software Fundraising Cost All Other Expenses	5/28/2022 5/28/2022 5/28/2022 5/28/2022 5/28/2022 5/28/2022 5/28/2022 5/28/2022 5/28/2022 5/28/2022 5/28/2022 5/28/2022	6/30/2022 6/30/2022 6/30/2022 6/30/2022 6/30/2022 6/30/2022 6/30/2022 6/30/2022 6/30/2022 6/30/2022 6/30/2022	Bill Bill Bill Bill Bill Bill Bill Bill Bill Bill Bill Bill	COSTCO - SNACK MIX, CLEMENTINES YUMMY FOODS - GRAPES, CLEMENTINES YUMMY FOODS - ORANGES YUMMY FOODS - GRAPES, CHEX MIX COSTCO - SMOOTHIES, CHICKEN NUGGETS, GO-GURT FILTERBUY - AIR FILTERS ZETTLE BY PAYPAL - CREDIT CARD READERS PACIFIC COACHWAYS - FIELD TRIP 5TH A TRANSPORTATION DROFBOX APPLE.COM - ITUNES MEMORY SPACE APPLE - MEMORY SPACE - DIRECTORS COMPUTER MSFT - OFFICE 365 INTUIT - QUICKBOOKS ARMS/STRONG - TREES - FUNDRAISER UPS STORE - NOTARY MAILCHIMP - MINTHLY SERVICE - ONLINE SCHOOL COMMUNICATION	UNRESTRICTED AFTERCARE UNRESTRICTED AFTERCARE UNRESTRICTED AFTERCARE UNRESTRICTED AFTERCARE UNRESTRICTED GENERAL UNRESTRICTED GENERAL UNRESTRICTED FIELD TRIPS - UNRESTRICTED GENERAL UNRESTRICTED GENERAL UNRESTRICTED GENERAL UNRESTRICTED GENERAL UNRESTRICTED AFTERCARE UNRESTRICTED SPRINGFAIRE UNRESTRICTED GENERAL		397.89 79.94 44.66 57.92 313.72 261.81 258.41 4,649.00 11.99 9.99 2.89 14.50 50.00 322.44 15.00 59.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
<b>Total - STD05/28/22CCU1650</b>									<b>6,549.26</b>	<b>0.00</b>
<b>Total - CALIFORNIA CREDIT UNION - 1650</b>									<b>9,181.53</b>	<b>0.00</b>





OCEAN CHARTER SCHOOL  
2021-22 Cash Flow Forecast  
Prepared by EAD. For use by EAD and EAD clients only. © 2021 EAD

State Schedule:  
District Schedule:  
# of months remaining in FY  
Actuals as of 6/30/2022

	2021-22 Budget	2021-22 Trend	Jul-21	Aug-21	5 Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Actual	Budget Variance	% Better / (Worse)	
4390 Other Supplies	52,700	106,700	229	131	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	54,908	-2,208	-4%
4411 Non-Capitalized Equipment	12,500	32,716	-	-	-	-	-	-	-	-	-	-	-	-	-	14,716	-12,216	-98%
4711 Nutrition Program Food & Supplies	47,135	109,552	-	-	-	-	-	-	-	-	-	-	-	-	-	156,684	-109,552	-248%
4713 CACP- Snapper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 4000 - Supplies</b>	<b>264,498</b>	<b>442,842</b>	<b>12,113</b>	<b>18,758</b>	<b>116,253</b>	<b>6,822</b>	<b>22,816</b>	<b>20,367</b>	<b>80,091</b>	<b>47,779</b>	<b>7,194</b>	<b>26,443</b>	<b>25,112</b>	<b>69,615</b>	<b>433,164</b>	<b>-168,666</b>	<b>-64%</b>	
<b>5000 - Operating Services</b>	<b>34,500</b>	<b>168,816</b>	<b>3,427</b>	<b>1,187</b>	<b>29</b>	<b>147</b>	<b>9,080</b>	<b>30</b>	<b>4,363</b>	<b>260</b>	<b>780</b>	<b>4</b>	<b>382</b>	<b>14,500</b>	<b>20,536</b>	<b>-133,816</b>	<b>-38%</b>	
5011 Travel & Conferences	16,816	16,816	3,427	1,187	29	147	9,080	30	4,363	260	780	4	382	14,500	18,169	-1,743	-10%	
5011 Dues & Memberships	140,564	187,925	44,738	15,910	15,910	47,730	14,503	14,503	15,909	31,888	15,909	10,646	7,453	5,807	187,925	-47,887	-34%	
5011 General Insurance	101,364	96,000	361	10,604	14,225	4,836	1,104	14,503	6,154	6,154	5,925	10,646	7,453	5,807	81,564	14,436	20%	
5011 Utilities	122,500	163,880	28,910	14,830	14,455	14,830	14,830	14,830	14,830	14,830	14,830	15,860	14,830	14,830	177,535	-55,035	-44%	
5011 Security Services	90,000	35,000	76	486	207	26	27	27	27	27	27	27	27	27	177,535	-87,535	-96%	
5011 Other Facilities & Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011 School Bldg - Private Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5011 School Bldg - Prog 39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5019 Other Facility Rentals	3,075	3,075	2,531	957	756	1,679	1,679	2,972	3,669	7,236	1,047	1,019	1,650	1,938	3,075	3,075	100%	
5021 Equipment Lease	23,694	29,621	2,531	957	756	1,679	1,679	2,972	3,669	7,236	1,047	1,019	1,650	1,938	27,483	3,138	-16%	
5031 Vendor Repairs	6,205	6,205	-	-	-	-	-	-	-	1,529	(591)	-	-	938	6,205	6,205	100%	
5032 Field Trips & Pupil Transportation	40,000	40,000	2,462	1,100	(2,794)	4,565	1,423	2,347	3,878	908	7,664	13,138	5,446	6,771	36,672	3,328	8%	
5032 Legal	10,700	10,700	5,000	1,200	90	135	4,000	4,412	4,412	3,547	1,067	2,861	2,986	2,132	10,000	700	7%	
5032 Audit	8,244	10,201	-	-	2,542	1,957	344	4,830	4,830	(10,883)	1,067	2,861	2,986	2,132	26,677	(789)	-3%	
5041 Contracted Substitute Teachers	25,888	25,888	-	-	1,928	7,806	-	-	-	-	-	-	-	100	3,620	11,380	76%	
5043 Non Public School	15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5044 After School Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5049 Other Student Instructional Services	63,000	103,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5052 PD Consultants & Tuition	118,000	118,000	1,531	1,900	16,622	3,038	16,622	8,311	16,838	775	25,433	16,691	2,600	11,666	41,234	21,766	35%	
5054 Nursing & Medical (Non-EP)	3,168	6,936	-	-	1,145	3,788	-	-	-	-	-	-	-	-	94,778	23,222	20%	
5059 All Other Consultants & Services	155,050	166,450	11,883	1,166	2,317	1,640	1,102	2,574	39,719	1,492	25,485	13,212	24,355	4,913	170,783	(15,733)	-10%	
5061 Non Instructional Software	26,300	46,287	27,021	(480)	792	3,471	1,125	1,046	3,221	1,046	3,018	1,389	1,389	1,632	44,912	(18,612)	-71%	
5065 Fundraising Cost	26,300	26,300	600	139	384	500	1,610	761	945	1,378	356	755	755	7,174	19,126	3,767	8%	
5071 District Oversight Fees	44,662	44,662	2,756	5,511	3,674	3,674	3,674	6,430	2,132	6,430	2,132	6,238	3,225	44,662	3,767	8%		
5072 Special Education Fees (SELPA)	338,078	338,078	19,976	39,951	26,634	26,634	53,268	46,610	26,725	47,216	24,431	-	-	338,079	4,533	1%		
5081 Intra-Agency Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5085 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5088 Uncategorized Expense	32,800	32,800	2,312	1,759	2,350	761	2,652	2,560	968	2,857	1,689	1,768	4,223	468	24,370	8,431	26%	
5099 All Other Expenses	29,139	29,139	466	1,774	1,774	1,966	594	1,966	650	1,543	-	-	-	1,108	9,947	19,192	66%	
5011 Office Phone	257	257	1,072	1,800	13,958	2,433	4,843	3,600	2,107	1,213	-	-	-	2,861	5,282	(5,282)	-100%	
5021 Internet	34,635	34,635	36	113	670	320	235	10	516	-	-	-	-	130	502	(15,282)	-76%	
5023 Website Hosting	8,395	8,395	113	113	670	320	235	10	516	-	-	-	-	130	502	(7,883)	-93%	
5031 Postage & Shipping	1,056	1,056	76	76	31	164	97	342	49	119	108	111	218	1,184	(897)	2,043	-93%	
5099 Other Communications	711	711	76	76	31	164	97	342	49	119	108	111	218	1,184	(465)	-64%		
<b>Total 5000 - Operating Services</b>	<b>1,513,767</b>	<b>1,688,738</b>	<b>155,662</b>	<b>98,020</b>	<b>118,184</b>	<b>59,282</b>	<b>104,176</b>	<b>195,277</b>	<b>96,450</b>	<b>174,460</b>	<b>116,950</b>	<b>120,050</b>	<b>111,986</b>	<b>120,197</b>	<b>1,470,649</b>	<b>-174,668</b>	<b>-11%</b>	
<b>6000 - Capital Outlay</b>	<b>1,424,823</b>	<b>1,441,976</b>	<b>118,658</b>	<b>118,663</b>	<b>118,670</b>	<b>119,223</b>	<b>120,027</b>	<b>120,411</b>	<b>120,534</b>	<b>120,534</b>	<b>120,534</b>	<b>120,732</b>	<b>120,859</b>	<b>123,288</b>	<b>1,402,339</b>	<b>22,485</b>	<b>2%</b>	
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,402,339	22,485	2%	
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83,483	83,483	100%	
6000 Other Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,775	39,775	100%	
7000 Other Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7000 Other Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 7000 - Other Outlay</b>	<b>7,770,325</b>	<b>7,873,896</b>	<b>450,142</b>	<b>564,618</b>	<b>725,495</b>	<b>570,946</b>	<b>606,955</b>	<b>651,173</b>	<b>727,596</b>	<b>700,710</b>	<b>731,408</b>	<b>584,176</b>	<b>659,506</b>	<b>654,534</b>	<b>7,627,061</b>	<b>143,364</b>	<b>2%</b>	
<b>TOTAL EXPENSE</b>	<b>11,400,000</b>	<b>11,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>11,400,000</b>	<b>0</b>	<b>0%</b>	

	Actuals as of 6/30/2022												FORECAST Jul-21 - Jun-22	Budget Variance Better / (Worse)	% Better / (Worse)		
	# of months remaining in FY																
	2021-22 Budget	2021-22 Trend	Jul-21	Aug-21	5 Sep-21	6 Oct-21	7 Nov-21	8 Dec-21	9 Jan-22	10 Feb-22	11 Mar-22	12 Apr-22				13 May-22	14 Jun-22
<b>NET INCOME - OPERATING</b>	584,599	28,740	(340,372)	(146,542)	(620,737)	239,460	217,880	254,723	201,938	(137,824)	(254,031)	(220,250)	(78,662)	742,094	8,078	(376,521)	-99%
<b>NET INCOME - RESTRICTED</b>	156,438	428,162	(221,713)	(53,984)	(302,510)	96,344	(47,006)	188,599	322,472	(68,850)	(135,785)	(166,747)	(88,444)	505,000	132,723	(23,715)	
Beginning Cash Balance			2,227,972	2,371,390	2,439,464	2,529,335	2,353,453	1,979,053	1,889,661	2,247,671	2,191,988	1,997,314	1,858,838	1,778,628	2,227,972	(0)	
Net Income	584,599	28,740	(340,372)	(146,542)	(620,737)	239,460	217,880	254,723	201,938	(137,824)	(254,031)	(220,250)	(78,662)	742,094	8,078	(576,521)	
Change in Accounts Receivable	1,165,476	190,386	492,150	159,053	473,119	36,265	-	-	5,259	-	-	-	-	190,386	(975,089)	690,880	
Prior Year Accounts Receivable	(690,850)	-	-	-	-	-	-	-	-	-	-	-	-	-	(60,000)	3,791	
Current Year Accounts Receivable	(297,879)	(6,019)	(123,603)	11,977	(62,593)	(48,161)	2,023	(46,570)	45,222	32,444	(60,198)	85,437	(40,772)	238,289	(6,019)	3,791	
Change in Accounts Payable	(115,501)	291,342	36,667	(5,616)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	230,233	291,342	(52,807)	
Change in Accrued Vacation	6,670	6,670	(13,110)	18,547	(3,157)	2,009	47,243	(48,409)	(3,323)	2,796	3,354	(3,344)	(3,445)	5,600	6,670	6,670	
Change in Prepaid Expenses	(17,975)	(18,674)	12,829	-	(104)	-	-	-	-	-	-	1,439	(1,066)	(31,777)	(18,674)	(69)	
Change in Deferred Revenue	(1,702,985)	(1,201,170)	-	(73,516)	(443)	(262,339)	(860,213)	(181,441)	-	-	-	(60,048)	(13,361)	(230,800)	(1,201,170)	501,806	
Depreciation Expense	1,424,823	1,435,985	118,658	118,663	118,670	119,223	120,027	120,411	120,534	120,534	120,534	120,732	120,859	118,140	1,424,823	12,162	
<b>Cash Flow from Investing Activities</b>	(1,702,985)	(1,326,814)	(23,270)	(3,270)	(3,278)	(262,339)	(860,213)	(181,441)	(10,316)	(64,206)	(59,561)	(59,561)	(342,191)	376,171	(1,326,814)	376,171	
Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Loans	(80,000)	(80,000)	(40,000)	-	-	-	-	-	-	-	-	-	-	(40,000)	(80,000)	(80,000)	
Ending Cash Balance	874,295	1,549,409	2,371,190	2,430,464	2,529,335	2,353,453	1,979,053	1,889,661	2,247,671	2,191,988	1,997,314	1,858,838	1,778,628	1,532,536	1,532,536	658,243	
Restricted Portion of Ending Cash Balance	-	-	1,702,985	1,676,880	1,676,437	1,414,098	1,033,885	852,444	852,444	852,444	852,444	852,444	792,396	733,836	385,526	385,526	
Unrestricted Cash Balance - OPERATING	668,205	753,883	852,898	852,898	852,898	939,355	945,168	1,037,217	1,395,227	1,339,544	1,144,870	1,056,442	1,045,793	1,147,010	1,147,010	1,147,010	