

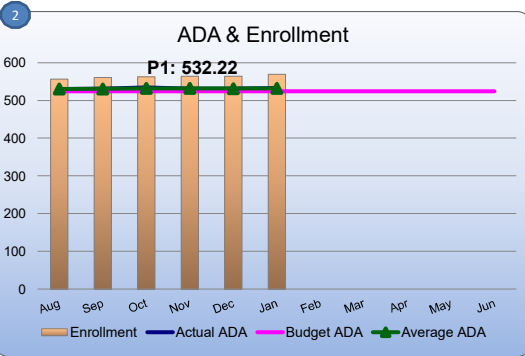
# OCEAN CHARTER SCHOOL - Financial Dashboard (January 2024)

**1 Key Performance Indicators**

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

## KEY POINTS

At the end of month 6, enrollment was 570. The forecast assumes enrollment at 558 (0 students below budget), attendance rate at 94.8% and Average ADA at 532.05, 5.92 ADA above budget resulting in a \$68K increase in LCFF revenue. Ocean's UPP is higher than budget by 10.2% resulting in a \$38K increase in LCFF revenue.



Projected Operating Net Income is at \$501K, \$63K above budget. EBITDA is \$699K with a debt service coverage ratio of 1.50.

Key variances compared to budget:  
 -LCFF revenue higher than budget by \$107K due to increased ADA and UPP(unduplicated pupil percentage).  
 -State revenue higher than budget by \$115K due to Prop 28 Arts & music funds, increased Educator effectiveness and Arts & Music Instructional material funds.  
 -Classified salaries higher than budget by \$90K due to additional elective added, increased hours and rates for a Specialty teacher position, additional kitchen oversight and sub coverage added.

Operating cash at the end of January was \$2.2M. Projected cash balance at year-end is \$2.08M representing a cash reserve of 29%. Restricted Site cash is \$331K.

**3 Average Daily Attendance Analysis**

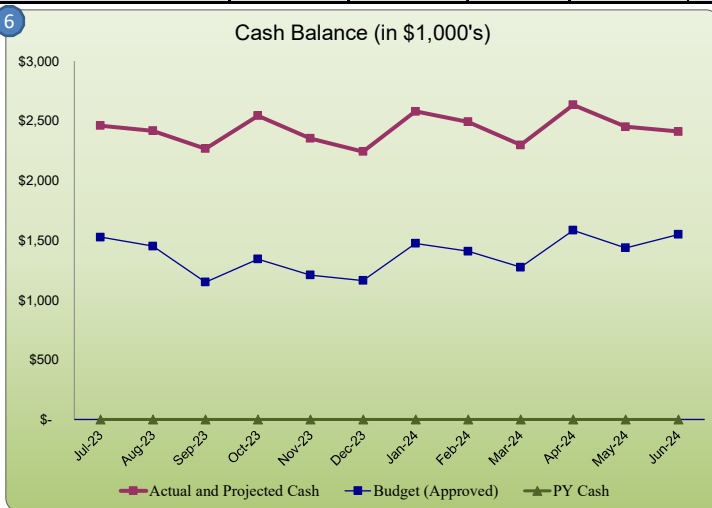
Category	Actual through Month 6	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Month Forecast	Prior Year P2
Enrollment	570	558	558	0	558	562
ADA %	94.8%	94.6%	94.0%	0.6%	94.6%	92.7%
Average ADA	532.05	530.44	524.52	5.92	529.37	515.96

**4 LCFF Supplemental & Concentration Grant Factors**

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	19.5%	29.8%	10.2%	19.6%
3-Year Average %	20.3%	23.8%	3.5%	21.7%
District UPP C. Grant Cap	86.0%	85.7%	-0.3%	86.0%

**5 INCOME STATEMENT**

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 23-24 YTD			Historical	
	As of 01/31/24	FY 23-24 Budget	Variance B/(W)	Prior Month FC	Variance B/(W)	Actual YTD	Budget YTD	Variance B/(W)	FY 22-23	FY 21-22
Local Control Funding Formula	5,928,149	5,821,308	106,841	5,914,693	13,457	2,904,884	2,873,053	31,831	5,271,684	4,711,301
Federal Revenue	128,945	129,363	(418)	128,370	575	61,844	28,312	33,533	371,272	635,453
State Revenue	730,237	657,340	72,896	711,251	18,986	847,012	254,622	592,390	1,115,585	416,024
Other Local Revenue	483,543	464,339	19,204	480,870	2,673	346,002	219,604	126,397	625,319	1,650,582
Grants/Fundraising	476,807	475,381	1,426	476,807	0	312,512	311,442	1,070	1,230,115	466,832
<b>TOTAL REVENUE</b>	<b>7,747,680</b>	<b>7,547,731</b>	<b>199,949</b>	<b>7,711,990</b>	<b>35,690</b>	<b>4,472,254</b>	<b>3,687,032</b>	<b>785,222</b>	<b>8,613,974</b>	<b>7,880,191</b>
Total per ADA	14,606	14,390	216	14,539	67				16,695	15,871
w/o Grants/Fundraising	13,707	13,483	224	13,640	67				14,311	14,931
Certificated Salaries	1,885,619	1,942,603	(56,984)	1,886,481	862	1,022,177	1,069,451	(47,274)	1,897,666	1,864,851
Classified Salaries	1,686,015	1,595,955	(90,060)	1,665,958	(20,058)	924,257	819,197	(105,060)	1,753,036	1,449,126
Benefits	1,186,035	1,153,858	(32,177)	1,172,387	(13,647)	705,708	655,390	(50,318)	1,116,165	947,167
Student Supplies	409,319	387,261	(22,058)	416,774	7,455	249,039	208,762	(40,277)	409,032	455,412
Operating Expenses	1,881,857	1,832,125	(49,732)	1,876,985	(4,872)	1,075,633	1,106,662	(31,029)	2,240,748	1,483,695
Other	1,663,768	1,662,359	(1,409)	1,663,709	(59)	971,179	986,895	(15,716)	1,649,938	1,442,104
<b>TOTAL EXPENSES</b>	<b>8,712,614</b>	<b>8,574,162</b>	<b>(138,452)</b>	<b>8,682,295</b>	<b>(30,319)</b>	<b>4,947,993</b>	<b>4,846,357</b>	<b>(101,635)</b>	<b>9,066,585</b>	<b>7,642,355</b>
Total per ADA	16,425	16,347	(79)	16,368	57				17,572	15,392
<b>NET INCOME / (LOSS)</b>	<b>(964,934)</b>	<b>(1,026,431)</b>	<b>61,497</b>	<b>(970,304)</b>	<b>5,371</b>	<b>(475,739)</b>	<b>(1,159,325)</b>	<b>683,586</b>	<b>(452,611)</b>	<b>237,836</b>
<b>OPERATING INCOME</b>	<b>500,503</b>	<b>437,774</b>	<b>62,729</b>	<b>495,133</b>	<b>5,370</b>	<b>379,099</b>	<b>548,914</b>	<b>(169,815)</b>	<b>1,011,365</b>	<b>1,679,940</b>
<b>EBITDA</b>	<b>698,834</b>	<b>635,929</b>	<b>62,906</b>	<b>693,405</b>	<b>5,429</b>	<b>495,440</b>	<b>681,689</b>	<b>(86,249)</b>	<b>1,197,327</b>	<b>1,679,940</b>



**7 Balance Sheet**

	6/30/2023	12/31/2023	1/31/2024	6/30/2024 FC
<b>Assets</b>				
Cash, Operating	1,811,925	1,911,247	2,248,590	2,078,952
Cash, Restricted	330,541	330,541	330,541	330,541
Accounts Receivable	1,418,270	2,257	867	859,464
Due From Others	0	1,899	1,899	1,899
Other Assets	75,910	70,557	70,557	110,162
Net Fixed Assets	55,058,605	54,342,329	54,228,007	53,617,408
<b>Total Assets</b>	<b>58,695,250</b>	<b>56,658,829</b>	<b>56,880,460</b>	<b>56,998,426</b>
<b>Liabilities</b>				
A/P & Payroll	174,096	247,337	246,073	346,470
Due to Others	883,015	88,533	76,187	708,106
Deferred Revenue	461,612	0	0	0
Other Liabilities	19,935	19,935	19,935	19,935
<b>Total Debt</b>	<b>10,892,087</b>	<b>10,784,791</b>	<b>10,749,498</b>	<b>10,624,343</b>
<b>Total Liabilities</b>	<b>12,430,745</b>	<b>11,140,596</b>	<b>11,091,694</b>	<b>11,698,854</b>
<b>Equity</b>				
Beginning Fund Bal.	46,231,868	45,933,964	45,933,964	45,933,964
Net Income/(Loss)	(452,611)	(746,486)	(475,739)	(964,934)
<b>Total Equity</b>	<b>45,779,257</b>	<b>45,187,478</b>	<b>45,458,225</b>	<b>44,969,030</b>
<b>Total Liabilities &amp; Equity</b>	<b>58,210,002</b>	<b>56,328,074</b>	<b>56,549,918</b>	<b>56,667,884</b>

**Year-End Cash Balance**

Projected	Budget	Variance
2,409,493	1,548,579	860,914

Available Line of Credit				
Days Cash on Hand	87	97	113	105
Cash Reserve %	23.8%	26.5%	31.0%	28.7%
Debt Service Coverage Ratio		0.0%		1.50



## OCEAN CHARTER SCHOOL

### Financial Analysis

### January 2024

#### Net Income

Ocean Charter School is projected to achieve a net income of -\$965K and an operating net income (adjusted for building project related items) of \$471K in FY23-24 compared to -\$1,026K and \$438K(Operating) in the board approved budget. Reasons for this positive \$62K and \$63K variances are explained below in the Income Statement section of this analysis.

#### Balance Sheet

As of January 31, 2024, the school's operating cash balance was \$2.25M. By June 30, 2024, the school's cash balance is projected to be \$2.08M, which represents a 29% reserve.

As of January 31, 2024, the Accounts Receivable balance was \$1K, down from \$2K in the previous month, due to the receipt of revenue earned in FY22-23.

As of January 31, 2024, the Accounts Payable balance, including payroll liabilities, totaled \$246K, compared to \$247K in the prior month.

#### Income Statement

##### *Revenue*

Total revenue for FY23-24 is projected to be \$7.75M, which is \$200K or 2.6% over budgeted revenue of \$7.55M.

**LCFF (8011-8098) \$107K increase** due to a higher than budget Average Daily Attendance (ADA) and Unduplicated Pupil Percentage (UPP).

**State Mental Health (8592) \$0K increase** - Beginning this year, Ocean has been receiving State Mental Health funding. However, as an Option 1 school, we are not sure if LAUSD will require Ocean to return these funds to LAUSD. As a result, in the forecast, we've removed this revenue and plan to treat the cash received as unearned revenue until we have clarity from LAUSD.

**Expanded Learning Opportunity Program (8595) \$65K decrease** due to a rate decrease for schools with UPP less than 75%.

**Prop 28 Arts & Music (8596) \$23K increase** due to Prop 28 revenue and offsetting expenses added to the forecast.

**State Revenue-Other (8599) \$93K increase** due to the increase in Arts & Music Block grant funds resulting from a lower cut, increased educator effectiveness funds, increased TK planning grant funds and Kitchen Infrastructure Training (KIT) funds added to the forecast.

##### *Expenses*

Total expenses for FY23-24 are projected to be \$8.71M, which is \$139K or 1.6% over budgeted expenditures of \$8.57M.

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



**Teachers' Salaries - Substitute (1170) \$38K over** budget due additional substitute services needed to cover for staff and faculty absences.

**Certificated Supervisors' & Administrators' Salaries (1300) \$26K under** due to a director salary budgeted at a higher rate.

**Contracted Substitute Teachers (5841) \$31K over** budget due to increased contracted substitute services needed.

## **ADA**

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

Forecast P2 ADA is 530.44 based on enrollment of 558 and a 94.6% attendance rate.

Actual ADA through Month 6 is 532.05 with ending enrollment of 570 and a 94.8% attendance rate.

In Month 6, ADA was 532.56 with a 93.8% attendance rate.

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

**Ocean Charter School  
Balance Sheet  
As of January 31, 2024**

**Assets**

<b>Current Assets</b>	
<b>Cash</b>	<b>\$2,579,120</b>
<b>Cash in Bank</b>	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$52,767
9128-1045 - Cash in Bank - Hanmi - Business MM Sweep 8349	\$1,036,271
9127-1045 - Cash in Bank - Hanmi - ICS Sweep 8358	\$583,411
9126-1045 - Cash in Bank - Hanmi - ICS Sweep 8367	\$159,529
9122-1045 - Cash in Bank - Hanmi - Money Mkt 5222	\$250,000
9121-1045 - Cash in Bank - Hanmi - Operating 4749	\$246,942
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$250,000
<b>Total Cash</b>	<b>\$2,578,920</b>
<b>Petty Cash</b>	
9139-1045 - Petty Cash - Ocean	200
<b>Total Petty Cash</b>	<b>\$200</b>
<b>Total Cash</b>	<b>\$2,579,120</b>
<b>Accounts Receivable</b>	<b>\$867</b>
9291 - Due from Grantor Governments	867
<b>Total Accounts Receivable</b>	<b>867</b>
<b>Due From Others</b>	<b>\$1,899</b>
9351 - Due From Others - General	\$1,899
<b>Total Due From Others</b>	<b>1,899</b>
<b>Prepaid Expenses</b>	<b>\$36,401</b>
9332 - Prepaid Expenses	\$4,236
9333 - Prepaid Long-Term Rent	\$32,165
<b>Total - Prepaid Expenses</b>	<b>36,401</b>
<b>Total Current Assets</b>	<b>\$2,618,287</b>
<b>Long Term Assets</b>	
<b>Fixed Assets</b>	<b>\$54,228,016</b>
9420 - Improvement of Sites	58,274,673
9425 - Accumulated Depreciation - Sites	(4,098,687)
9440 - Computers/Equipment	88,768
9445 - Accumulated Depreciation - Computers/Equipment	(66,600)
9446 - Furniture	24,090
9447 - Accumulated Depreciation - Furniture	(10,675)
9450 - Work in Progress	16,446
<b>Total Fixed Assets</b>	<b>54,228,016</b>
<b>Right of Use Assets</b>	<b>\$34,156</b>
9462 - ROU Equipment	50,861
9467 - ROU Accumulated Amortization Equipment	(16,705)
<b>Total Right of Use Assets</b>	<b>34,156</b>
<b>Total Long Term Assets</b>	<b>\$54,262,171</b>
<b>Total Assets</b>	<b>\$56,880,459</b>
<b>Liabilities &amp; Equity</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	<b>\$176,587</b>
9501 - Accounts Payable Posting	143,989
9515 - Nvoicepay Refund Payable	(873)
9516 - Accrued Payable	33,470
<b>Total Accounts Payable</b>	<b>\$176,587</b>
<b>Payroll Liabilities</b>	<b>\$69,487</b>
9533 - STRS - State Teachers Retirement System	62,662
9543 - Other Retirement Benefits	1,815
9545 - Salaries Payable	4,383
9551 - Employee Union Dues	626
<b>Total Payroll Liabilities</b>	<b>69,487</b>
<b>Due to Others</b>	<b>\$76,187</b>
9591 - Due to Grantor Governments	61,966
9625 - Current Leases Payable	14,221
<b>Total Due to Others</b>	<b>76,187</b>

<b>Current Loans</b>	<b>\$125,330</b>
9644 - Current Loans	\$125,330
<b>Total Current Loans</b>	<b>125,330</b>
<b>Deferred Revenue</b>	<b>\$330,541</b>
9651 - Deferred Revenue	\$330,541
<b>Deferred Revenue</b>	<b>330,541</b>
<b>Total Current Liabilities</b>	<b>\$778,132</b>
<b>Long Term Liabilities</b>	<b>\$10,644,102</b>
9667 - Long Term Leases Payable	19,935
9672 - Long Term Loans	10,624,167
<b>Total Long Term Liabilities</b>	<b>\$10,644,102</b>
<b>Total Liabilities</b>	<b>\$11,422,234</b>
<b>Equity</b>	
<b>Unrestricted Fund Balance</b>	
<b>Beginning Fund Balance</b>	<b>\$45,779,257</b>
<b>Net Income</b>	<b>(475,739)</b>
<b>Restricted Funds</b>	<b>\$154,707</b>
9793 - Board Designated Unrestricted Funds	\$272,162
Required Maintenance Reserve	\$117,455
Capital Campaign Funds	\$154,707
9794 - Contra Restricted Net Position	(\$117,455)
<b>Total Restricted Funds Offset</b>	<b>154,707</b>
<b>Total Unrestricted Fund Balance</b>	<b>\$45,458,224</b>
<b>Restricted Fund Balance</b>	<b>\$0</b>
9797 - Restricted Net Position	\$0
<b>Total Restricted Fund Balance</b>	<b>0</b>
<b>Total Equity</b>	<b>\$45,458,225</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$56,880,459</b>

**Ocean Charter School**  
**Income Statement**  
**For the 7 Months Ending January 31, 2024**

	Current Month Actual	Current Month Budget	Current Month Variance	YTD Actual	YTD Budget	YTD Variance	Total Budget	Budget Remaining
<b>Income</b>								
<b>LCFF Revenues</b>								
8011 - Local Control Funding Formula	207,807	210,191	(2,384)	1,062,124	1,074,311	(12,187)	2,567,167	1,505,043
8012 - Education Protection Account	396,539	402,406	(5,867)	793,077	804,811	(11,734)	1,512,037	718,960
8096 - In Lieu of Property Taxes	144,784	137,094	7,690	1,049,683	993,931	55,752	1,742,104	692,421
<b>Total LCFF Revenues</b>	<b>\$749,130</b>	<b>\$749,691</b>	<b>(\$561)</b>	<b>\$2,904,884</b>	<b>\$2,873,053</b>	<b>\$31,831</b>	<b>\$5,821,308</b>	<b>\$2,916,424</b>
<b>Federal Revenues</b>								
8221 - Child Nutrition - Federal	4,880	7,634	(2,754)	46,756	14,420	32,336	73,796	27,040
8291 - Title I	12,588	9,293	3,295	12,588	9,293	3,295	37,171	24,583
8292 - Title II	0	2,099	(2,099)	0	2,099	(2,099)	8,396	8,396
8295 - Title IV, SSAE	2,500	2,500	0	2,500	2,500	0	10,000	7,500
<b>Total Federal Revenues</b>	<b>\$19,968</b>	<b>\$21,526</b>	<b>(\$1,558)</b>	<b>\$61,844</b>	<b>\$28,312</b>	<b>\$33,533</b>	<b>\$129,363</b>	<b>\$67,519</b>
<b>Other State Revenues</b>								
8520 - Child Nutrition - State	12,242	18,084	(5,842)	194,154	34,160	159,995	174,817	(19,338)
8550 - Mandate Block Grant	0	0	0	10,193	10,241	(48)	10,241	48
8561 - State Lottery - Non Prop 20	47,661	22,292	25,369	47,661	22,292	25,369	89,168	41,507
8562 - State Lottery - Prop 20	0	0	0	0	0	0	35,143	35,143
8592 - State Mental Health	3,758	0	3,758	19,208	0	19,208	0	(19,208)
8595 - Expanded Learning Opportunity Program	14,417	18,120	(3,703)	170,639	92,611	78,028	201,328	30,689
8599 - State Revenue - Other	0	0	0	405,156	95,318	309,838	146,644	(258,512)
<b>Total Other State Revenues</b>	<b>\$78,079</b>	<b>\$58,496</b>	<b>\$19,583</b>	<b>\$847,012</b>	<b>\$254,622</b>	<b>\$592,390</b>	<b>\$657,340</b>	<b>(\$189,671)</b>
<b>Local Revenues</b>								
8660 - Interest & Dividend Income	2,239	0	2,239	7,115	0	7,115	0	(7,115)
8682 - Childcare & Enrichment Program Fees	40,432	46,882	(6,450)	319,683	219,604	100,078	429,339	109,656
8699 - All Other Local Revenue	0	0	0	0	0	0	35,000	35,000
<b>Total Local Revenues</b>	<b>\$42,670</b>	<b>\$46,882</b>	<b>(\$4,212)</b>	<b>\$326,798</b>	<b>\$219,604</b>	<b>\$107,193</b>	<b>\$464,339</b>	<b>\$137,541</b>
<b>Grants &amp; Fundraising</b>								
8692 - Grants	440	0	440	440	3,000	(2,560)	3,000	2,560
8695 - Contributions & Events	142,072	52,173	89,898	306,547	283,103	23,444	404,380	97,834
8696 - Other Fundraising	(65,109)	500	(65,609)	5,525	25,339	(19,814)	68,000	62,475
<b>Total Grants &amp; Fundraising</b>	<b>\$77,402</b>	<b>\$52,673</b>	<b>\$24,729</b>	<b>\$312,512</b>	<b>\$311,442</b>	<b>\$1,070</b>	<b>\$475,380</b>	<b>\$162,869</b>
<b>Other Prior Year Adjustments</b>								
8999 - Other Prior Year Adjustment	13,673	0	13,673	19,204	0	19,204	0	(19,204)
<b>Total Other Prior Year Adjustments</b>	<b>\$13,673</b>	<b>\$0</b>	<b>\$13,673</b>	<b>\$19,204</b>	<b>\$0</b>	<b>\$19,204</b>	<b>\$0</b>	<b>(\$19,204)</b>
<b>Gross Income</b>	<b>\$980,922</b>	<b>\$929,268</b>	<b>\$51,654</b>	<b>\$4,472,254</b>	<b>\$3,687,032</b>	<b>\$785,222</b>	<b>\$7,547,731</b>	<b>\$3,075,477</b>
<b>Expenses</b>								
<b>Certificated Salaries</b>								
1110 - Teachers' Salaries	134,495	144,151	(9,656)	815,576	874,906	(59,330)	1,595,661	780,085
1170 - Teachers' Salaries - Substitute	11,150	4,513	6,637	56,768	34,220	22,548	67,688	10,920
1175 - Teachers' Salaries - Stipend/Extra Duty	2,927	336	2,591	17,690	12,048	5,642	25,065	7,376
1213 - Certificated Pupil Support - Guidance & Counseling	0	0	0	124	0	124	0	(124)
1299 - Certificated Pupil Support - Other	896	0	896	3,813	0	3,813	0	(3,813)
1300 - Certificated Supervisors' & Administrators' Salaries	18,750	21,182	(2,433)	128,206	148,277	(20,071)	254,189	125,983
<b>Total Certificated Salaries</b>	<b>\$168,216</b>	<b>\$170,182</b>	<b>(\$1,966)</b>	<b>\$1,022,177</b>	<b>\$1,069,451</b>	<b>(\$47,274)</b>	<b>\$1,942,603</b>	<b>\$920,426</b>
<b>Classified Salaries</b>								
2111 - Instructional Aide & Other Salaries	32,297	23,229	9,069	244,610	174,967	69,643	386,440	141,830
2121 - After School Staff Salaries	11,721	9,248	2,473	63,114	70,132	(7,018)	138,722	75,608
2131 - Classified Teacher Salaries	50,829	43,096	7,733	306,816	273,145	33,672	531,316	224,500
2200 - Classified Support Salaries	12,045	11,126	918	81,442	82,008	(566)	154,719	73,278
2400 - Classified Office Staff Salaries	31,303	30,885	417	228,275	218,946	9,329	384,758	156,483
<b>Total Classified Salaries</b>	<b>\$138,195</b>	<b>\$117,585</b>	<b>\$20,610</b>	<b>\$924,257</b>	<b>\$819,197</b>	<b>\$105,060</b>	<b>\$1,595,955</b>	<b>\$671,698</b>
<b>Employee Benefits</b>								
3111 - STRS - State Teachers Retirement System	40,811	40,962	(151)	247,665	263,463	(15,797)	472,519	224,853
3311 - OASDI - Social Security	5,737	4,545	1,192	39,682	31,574	8,108	66,008	26,326
3331 - MED - Medicare	4,343	4,173	170	27,605	27,385	220	51,309	23,704

**Ocean Charter School**  
**Income Statement**  
**For the 7 Months Ending January 31, 2024**

	Current Month Actual	Current Month Budget	Current Month Variance	YTD Actual	YTD Budget	YTD Variance	Total Budget	Budget Remaining
3401 - H&W - Health & Welfare	45,915	39,809	6,106	336,370	278,661	57,709	477,705	141,335
3501 - SUI - State Unemployment Insurance	0	144	(144)	800	944	(145)	1,769	970
3601 - Workers' Compensation Insurance	0	3,508	(3,508)	45,516	31,571	13,945	42,095	(3,421)
3901 - Other Retirement Benefits	870	3,128	(2,258)	7,174	21,791	(14,617)	42,453	35,279
3902 - Other Benefits	0	0	0	895	0	895	0	(895)
<b>Total Employee Benefits</b>	<b>\$97,675</b>	<b>\$96,268</b>	<b>\$1,407</b>	<b>\$705,708</b>	<b>\$655,390</b>	<b>\$50,318</b>	<b>\$1,153,858</b>	<b>\$448,150</b>
<b>Supplies</b>								
4111 - Core Curricula Materials	0	0	0	4,453	17,000	(12,547)	17,000	12,547
4211 - Books & Other Reference Materials	677	0	677	12,499	5,386	7,113	5,386	(7,113)
4311 - Student Materials	3,437	5,999	(2,561)	57,829	41,991	15,839	71,984	14,155
4351 - Office Supplies	1,315	926	388	6,906	6,483	423	11,114	4,208
4371 - Custodial Supplies	4,527	1,590	2,937	20,515	11,130	9,385	19,080	(1,435)
4391 - Food (Non Nutrition Program)	3,684	1,151	2,533	15,245	8,060	7,185	13,817	(1,428)
4392 - Uniforms	0	136	(136)	766	949	(183)	1,626	860
4393 - PE & Sports Equipment	79	587	(508)	1,160	4,106	(2,945)	7,038	5,878
4395 - Before & After School Program Supplies	196	166	31	4,286	1,160	3,126	1,989	(2,297)
4399 - All Other Supplies	1,755	0	1,755	22,407	19,164	3,243	19,164	(3,243)
4411 - Non Capitalized Equipment	209	0	209	13,007	20,000	(6,993)	20,000	6,993
4711 - Nutrition Program Food & Supplies	13,683	20,953	(7,269)	89,967	73,334	16,633	199,063	109,096
<b>Total Supplies</b>	<b>\$29,563</b>	<b>\$31,507</b>	<b>(\$1,943)</b>	<b>\$249,039</b>	<b>\$208,762</b>	<b>\$40,277</b>	<b>\$387,261</b>	<b>\$138,222</b>
<b>Operating Expenses</b>								
5211 - Travel & Conferences	3,340	2,875	465	13,236	20,125	(6,889)	34,500	21,264
5311 - Dues & Memberships	1,855	2,445	(590)	20,110	17,112	2,998	29,335	9,225
5451 - General Insurance	0	19,557	(19,557)	175,634	176,012	(378)	234,683	59,049
5511 - Utilities	16,134	8,645	7,489	66,809	60,516	6,293	103,741	36,932
5531 - Housekeeping Services	17,762	15,675	2,087	128,527	109,725	18,802	188,100	59,573
5599 - Other Facility Operations & Utilities	4,628	7,238	(2,610)	37,225	50,664	(13,440)	86,853	49,628
5621 - Equipment Lease	2,528	2,843	(316)	20,739	19,903	836	34,120	13,381
5631 - Vendor Repairs	1,636	559	1,077	2,470	3,912	(1,442)	6,706	4,236
5812 - Field Trips & Pupil Transportation	1,029	5,667	(4,638)	6,879	39,667	(32,788)	68,000	61,121
5821 - Legal	3,736	3,602	134	14,854	25,215	(10,361)	43,225	28,371
5823 - Audit	1,050	1,454	(404)	24,994	10,179	14,814	17,450	(7,544)
5831 - Advertisement & Recruitment	2,094	417	1,678	2,424	2,917	(492)	5,000	2,576
5841 - Contracted Substitute Teachers	4,872	3,771	1,101	61,326	26,398	34,928	45,254	(16,072)
5844 - After School Services	(1,900)	604	(2,504)	11,465	4,227	7,238	7,247	(4,218)
5849 - Other Student Instructional Services	0	4,689	(4,689)	8,905	32,820	(23,915)	56,263	47,358
5852 - PD Consultants & Tuition	2,651	5,018	(2,367)	21,143	35,127	(13,984)	60,218	39,075
5854 - Nursing & Medical (Non-IEP)	0	447	(447)	5,682	3,131	2,550	5,368	(314)
5859 - All Other Consultants & Services	36,959	18,116	18,843	136,038	126,811	9,226	217,391	81,353
5861 - Non Instructional Software	0	4,168	(4,168)	24,509	29,178	(4,668)	50,019	25,510
5865 - Fundraising Cost	1,183	3,234	(2,050)	12,638	22,636	(9,997)	38,804	26,166
5871 - District Oversight Fees	4,217	4,851	(634)	30,575	33,958	(3,383)	58,213	27,638
5872 - Special Education Fees (SELPA)	27,572	28,595	(1,023)	199,897	207,314	(7,417)	357,438	157,541
5898 - Uncategorized Expenses	0	0	0	539	0	539	0	(539)
5899 - All Other Expenses	3,689	2,954	735	20,791	20,676	115	35,445	14,654
5911 - Office Phone	0	978	(978)	5,781	6,316	(535)	10,827	5,046
5921 - Internet	1,815	2,073	(257)	20,905	14,508	6,397	24,870	3,965
5923 - Website Hosting	0	779	(779)	43	5,454	(5,411)	9,350	9,307
5931 - Postage & Shipping	85	178	(93)	1,495	1,243	252	2,131	636
5999 - Other Communications	0	131	(131)	0	918	(918)	1,574	1,574
<b>Total Operating Expenses</b>	<b>\$137,913</b>	<b>\$151,486</b>	<b>(\$13,573)</b>	<b>\$1,075,633</b>	<b>\$1,106,662</b>	<b>(\$31,030)</b>	<b>\$1,832,125</b>	<b>\$756,493</b>
<b>Capital Outlay</b>								
6901 - Depreciation Expense	122,120	122,017	103	854,838	854,119	719	1,464,205	609,367
<b>Total Capital Outlay</b>	<b>\$122,120</b>	<b>\$122,017</b>	<b>\$103</b>	<b>\$854,838</b>	<b>\$854,119</b>	<b>\$719</b>	<b>\$1,464,205</b>	<b>\$609,367</b>
<b>Other Expenses</b>								
7438 - Interest Expense	16,493	16,434	59	116,341	132,775	(16,434)	198,155	81,814
<b>Total Other Expenses</b>	<b>\$16,493</b>	<b>\$16,434</b>	<b>\$59</b>	<b>\$116,341</b>	<b>\$132,775</b>	<b>(\$16,434)</b>	<b>\$198,155</b>	<b>\$81,814</b>
<b>Total Expenses</b>	<b>\$710,175</b>	<b>\$705,478</b>	<b>\$4,697</b>	<b>\$4,947,993</b>	<b>\$4,846,357</b>	<b>\$101,635</b>	<b>\$8,574,162</b>	<b>\$3,626,169</b>
<b>Net Income</b>	<b>\$270,746</b>	<b>\$223,790</b>	<b>\$46,957</b>	<b>(\$475,739)</b>	<b>(\$1,159,325)</b>	<b>\$683,586</b>	<b>(\$1,026,431)</b>	<b>(\$550,692)</b>

**Ocean Charter School**  
**Check Register**  
**For the Month Ending January 31, 2024**

Check #	Vendor Name	Date Description	Amount
2003122	CALIFORNIA TEACHERS ASSOCIATION	1/3/2024 11/15/23 - UNION DUES CTA	851.38
2003123	CALIFORNIA TEACHERS ASSOCIATION	1/3/2024 11/30/23 - UNION DUES CTA	948.24
2003124	CALIFORNIA TEACHERS ASSOCIATION	1/3/2024 12/15/23 - UNION DUES CTA	948.24
A014385	FRONTIER COMMUNICATIONS-0088	1/4/2024 10/22/23 - 01/21/24 - PHONE, INTERNET & ROUTER SERVICE	8,391.27
A014386	FIYA (FOUNDATION FOR INTERSCHOLASTIC YOUTH ATHLETICS)	1/4/2024 FY23/24 - LEAGUE REGISTRATION - GIRLS BBALL D-1	2,640.00
A014387	TEACHERS ON RESERVE	1/4/2024 11/27/23 - 12/01/23 - SUBSTITUTE SERVICES	4,011.44
A014388	PRN NURSING CONSULTANTS	1/4/2024 12/13/23 - STAFF HEALTH TRAINING	995.00
E013060	GMS ELEVATOR SERVICES, INC.	1/4/2024 12/23 - ELEVATOR SERVICES	360.00
E013061	SCHOLASTIC INC.	1/4/2024 BOOK FAIR SALES FEE	722.20
E013062	ATHENS SERVICES	1/4/2024 12/23 - WASTE COLLECTION	1,379.71
EFT01/04/24CSM	CHARTERSAFE	1/4/2024 12/23 - PACKAGE PREMIUM	23,018.00
P047360	AMAZON CAPITAL SERVICES	1/4/2024 DUSTPAN, BROOM, GLOVES, ETC.	1,093.13
P047361	KABAZON WATERS	1/4/2024 12/07/23 - WATER DELIVERY	178.73
P047362	LUIZ O PEREIRA	1/4/2024 12/23 - CAPOEIRA CLASS	450.00
P047363	GREEN EARTH PEST CONTROL, INC	1/4/2024 12/23 - PEST CONTROL SERVICES	750.00
P047364	CHARTERLIFE	1/4/2024 01/24 - HEALTH BENEFITS	55,292.78
P047365	KIM PURCELL	1/4/2024 11/27/23 - 12/15/23 - AFTER SCHOOL CREATIVE WRITING CLASSES	1,700.00
P047366	SUNBRIDGE INSTITUTE	1/4/2024 TEACHER TRAINING - A. FERRY	635.00
P047367	POLINA KRATOVA	1/4/2024 SESSION 1 - AFTER SCHOOL YOGA CLASSES	900.00
P047368	LOWERY FIBER ENTERPRISES LLC dba WEIR DOLLS AND CRAFTS	1/4/2024 CRAFT SUPPLIES	156.97
P047369	SQUADLOCKER, INC.	1/4/2024 SPORTS JERSEYS	2,863.06
P047370	FUTURE HEARTS, MINDS & DREAMERS	1/4/2024 11/23 - 12/23 - THEATER CLASS	300.00
2003125	CALIFORNIA TEACHERS ASSOCIATION	1/8/2024 12/29/23 - UNION DUES CTA	948.24
STD12/29/23LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	1/8/2024 12/29/23 - 403B	1,729.93
A014440	WELLS FARGO FINANCIAL LEASING, INC.	1/9/2024 10/25/23 - 11/25/23 - SHARP AND CANNON COPIER LEASE	1,614.12
A014441	CHARTER'S CHOICE EDUCATIONAL SERVICES	1/9/2024 12/02/23 - 12/15/23 - COUNSELING SERVICES	1,496.25
A014442	TEACHERS ON RESERVE	1/9/2024 12/11/23 - 12/15/23 - SUBSTITUTE SERVICES	3,705.92
A014443	SCHOOL NUTRITION PLUS INC	1/9/2024 12/23 - STUDENT MEALS	12,598.20
P047456	KABAZON WATERS	1/9/2024 12/23 - HOT/COLD COOLER RENTAL	26.25
P047457	SEMA, INC.	1/9/2024 10/13/23 - 11/12/23 - SHARP COPIER LEASE	580.61
P047458	KAREN FENSWICK	1/9/2024 REIMBURSEMENT	63.16
P047459	SHEA KLINE	1/9/2024 NATURAL HISTORY MUSEUM - PARKING FEE FOR DRIVING TO FIELD	15.00
P047460	HIROMI YONEDA-MATSUE	1/9/2024 REIMBURSEMENT	32.29
P047461	CARLOS CASTILLO	1/9/2024 DOLLAR TREE - KINDER CLASS SNACKS	167.98
P047462	HARBOR BUILDING MAINTENANCE, INC	1/9/2024 01/24 - JANITORIAL SERVICES	15,820.00
P047463	YUKO YAMADA	1/9/2024 COSTCO - CUCUMBERS FOR AFTER SCHOOL COOKING CLASS	191.99
P047464	SOCALGAS	1/9/2024 11/27/23 - 12/27/23 - GAS CHARGES	907.29
P047465	LADWP-0791	1/9/2024 11/17/23 - 12/21/23 - WATER & POWER SERVICES	7,697.69
P047466	DENNIS C DEMANETT	1/9/2024 12/23 - CONSULTING SERVICES	188.00
P047467	KRISTY MACK-FETT	1/9/2024 REIMBURSEMENT	30.14
P047475	AMAZON CAPITAL SERVICES	1/9/2024 ALGEBRA 1 COMMON CORE STUDENT BOOK - REMAINING BAL.	0.72
STD12/31/23OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	1/9/2024 12/31/23 - UNION DUES LOCAL CHAPTER	135.00
2003126	HIROMI YONEDA-MATSUE	1/10/2024 REIM04/30/23HYM	54.89
1357-1M	LA ICE VENTURES LLC.	1/17/2024 01/24 - ICE SKATING RINK RENTAL	528.00
2003127	CALIFORNIA TEACHERS ASSOCIATION	1/18/2024 01/12/24 - UNION DUES CTA	948.24
STD01/15/24OCTAM	OCEAN CHARTER TEACHERS' ASSOCIATION	1/18/2024 01/15/24 - UNION DUES LOCAL CHAPTER	135.00
STD10/31/23LEGEND-DU	LEGEND EMPLOYEE BENEFIT ACCOUNT	1/18/2024 10/31/23 - PAYROLL - 403B	1,877.65
2003128	DIEM-MI TRAN BURTON	1/22/2024 FY22-23 - STRS EXCESS REFUND	1.28
2003129	BARBARA JUNG	1/22/2024 FY22-23 - STRS EXCESS REFUND	0.91
2003130	ALYSON LEAVITT	1/22/2024 FY22-23 - STRS EXCESS REFUND	114.98
2003131	DANIEL WENTLING	1/22/2024 FY22-23 - STRS EXCESS REFUND	42.90
1358M	TANNER'S SEWING MACHINES & VACUUMS, LLC	1/22/2024 47051	1,635.93
A014701	YOUNG, MINNEY & CORR LLP	1/23/2024 12/23 - LEGAL SERVICES - 01/04/24	1,140.00
A014702	ZOOM VIDEO COMMUNICATIONS, INC	1/23/2024 01/05/24 - 01/04/25 - ZOOM SUBSCRIPTION	163.39
A014703	ONTARIO REFRIGERATION SERVICE, INC.	1/23/2024 01/24 - 03/24 - MAINTENANCE AGREEMENT SERVICES	3,460.00
E013325	EDMENTUM, INC.	1/23/2024 07/01/24 - 01/05/25 - SINGLE ENROLLMENT SUBSCRIPTION	250.00
E013326	MERCURIUS SPECIALTY SCHOOL & ART SUPPLY	1/23/2024 WATERCOLOUR PAINT	609.00
E013327	CLIFTONLARSONALLEN LLP	1/23/2024 FY22-23 - AUDIT - FINAL BILLING	1,050.00
P048198	AMAZON CAPITAL SERVICES	1/23/2024 BOOK: THE MYSTERIES OF THE UNIVERSE	88.15
P048199	AMAZON CAPITAL SERVICES	1/23/2024 ROLLED OATS	3.66
P048200	AMAZON CAPITAL SERVICES	1/23/2024 (1) IP PHONE	39.88
P048201	AMAZON CAPITAL SERVICES	1/23/2024 DISH SOAP	25.65
P048202	AMAZON CAPITAL SERVICES	1/23/2024 SEWING NEEDLES	128.81
P048203	KIRA CALUZA	1/23/2024 CALIFORNIA SCIENCE CENTER - 12/08/23 - IMAX TICKETS	180.00
P048204	DIGITAL ARCHIVING SYSTEMS, LLC	1/23/2024 10/02/23 - 12/31/23 - IT SERVICES	8,338.67
P048205	INTENTIONAL SYSTEMS LLC	1/23/2024 10/16/23 - SPEAKING ENGAGEMENT AND PARENT NIGHT	4,226.55
P048206	ALMA PARTNERS, LLC	1/23/2024 09/20/23 - DEIJ CONSULTING - TRAVEL REIMBURSEMENT	71.09
P048207	BRENAN YACK	1/23/2024 WHOLE FOODS - CHEMISTRY SUPPLIES	48.63
P048208	HARBOR BUILDING MAINTENANCE, INC	1/23/2024 12/09/23 - 12/10/23 - WINTERFAIRE JANITORIAL SERVICES	1,142.00
P048220	BHAIDAYA BAKER	1/23/2024 CERTIFIX LIVE SCAN - LIVE SCAN FOR NEW EMPLOYEE	50.00
EFT01/26/24CCUM	CALIFORNIA CREDIT UNION - 1924	1/26/2024 CCU CREDIT CARD PAYMENT	7,885.79
2003132	BRENAN YACK	1/30/2024 REIM09/01/23BY	65.00
E013421	ATHENS SERVICES	1/30/2024 01/24 - WASTE COLLECTION	1,628.89
E013422	GMS ELEVATOR SERVICES, INC.	1/30/2024 01/24 - ELEVATOR SERVICES	360.00
P048505	KABAZON WATERS	1/30/2024 01/24 - WATER DELIVERY	316.38
P048506	AMAZON CAPITAL SERVICES	1/30/2024 BOOK: THE THIEVES OF OSTIA (THE ROMAN MYSTERIES)	771.06
P048507	HESS & ASSOCIATES, INC.	1/30/2024 FY23/24 - Q2 - CALSTRS REPORTING	17.50
P048508	HIROMI YONEDA-MATSUE	1/30/2024 NIJIYA - 6 BOXES OF MOCHI ICE CREAM	1,473.36
P048509	LADWP-0791	1/30/2024 10/24/23 - 11/17/23 - WATER & POWER SERVICES	5,958.16
P048510	YUKO YAMADA	1/30/2024 REIMBURSEMENT	71.11
P048511	AMANDA SIEGEL	1/30/2024 ONE STOP T-SHIRT WAREHOUSE - 120 HOODIES & CREW NECKS FO	1,060.00
<b>Total</b>			<b>202,496.44</b>



**Ocean Charter School**  
**Credit Card Register**  
**For the Month Ending January 31, 2024**

Credit Card Vendor	Statement Number	Charge Description	Amount
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	MSFT - 10/26/23 - 11/25/23 - MICROSOFT OFFICE FOR THE ADMIN TEAM	9.00
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	WORLD CENTRIC - 16 CASES OF SPORKS	487.10
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	INTUIT - 12/23 - MEMBERSHIP FOR ONLINE BOOKKEEPING	60.00
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	THE WEBSTAIRANT STORE - KITCHEN SUPPLIES	300.85
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SEWING MACHINE - 4 SEWING MACHINE PEDALS	174.98
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SOUTHWEST - FLIGHTS FOR FACULTY AND STAFF TO CONFERENCE	277.80
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SOUTHWEST - FLIGHTS FOR FACULTY AND STAFF TO CONFERENCE	277.80
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	RITE AIDE - BACK-UP FIRST AID SUPPLIES	52.03
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	HOUSE OF HARDWOOD - WOODWORKING SUPPLIES	124.23
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	MSFT - 11/26/23 - 12/25/23 - MICROSOFT OFFICE FOR THE ADMIN TEAM	3.25
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	YUMMY - SUPPLIES FOR AFTERCARE	40.40
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SUPER.COM - HOTEL RESERVATIONS FOR TEACHER CONFERENCE	212.24
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	MISFITS MARKET - SNACKS FOR KINDER CLASS	57.98
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	COSTCO - SNACKS FOR AFTERCARE	259.19
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	AUDIBLE -12/23 - SUBSCRIPTION - ONLINE BOOKS	14.95
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SUPER.COM - HOTEL RESERVATIONS FOR TEACHER CONFERENCE	212.24
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SOUTHWEST - FLIGHTS FOR FACULTY AND STAFF TO CONFERENCE	277.80
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	THE HOME DEPOT - WOOD SUPPLIES FOR WOODWORKING CLASS	557.80
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SOUTHWEST - FLIGHTS FOR FACULTY AND STAFF TO CONFERENCE	277.80
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	CRAIGSLIST - JOB POSTING	45.00
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	COSTCO - SNACKS FOR AFTERCARE	373.64
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	BLUE HOST - WEB HOSTING FEE	33.00
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SUPER.COM - HOTEL RESERVATIONS FOR TEACHER CONFERENCE	210.60
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	MAILCHIMP - 12/23 - MEMBERSHIP FOR ONLINE SCHOOLWIDE COMMUNICATION	72.50
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	MSFT - 11/26/23 - 12/25/23 - MICROSOFT OFFICE FOR THE ADMIN TEAM	9.00
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SUPER.COM - HOTEL RESERVATIONS FOR TEACHER CONFERENCE	210.60
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SOUTHWEST - FLIGHTS FOR FACULTY AND STAFF TO CONFERENCE	277.80
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	MSFT - 11/02/23 - 12/01/23 - MICROSOFT OFFICE FOR THE ADMIN TEAM	3.25
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	AUDIBLE - 12/23 - ONLINE BOOKS SUBSCRIPTION	14.95
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	ALLIANCE CONFERENCE - 8 FACULTY AND STAFF ATTENDEES	2,575.68
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SOUTHWEST - FLIGHTS FOR FACULTY AND STAFF TO CONFERENCE	277.80
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	PETALS N WAX - CANDLES FOR WINTER SPIRAL	58.94
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	ALLIANCE CONFERENCE - REFUND FOR EARLY REGISTRATION	(600.00)
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SOUTHWEST - FLIGHTS FOR FACULTY AND STAFF TO CONFERENCE	277.80
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SOUTHWEST - FLIGHTS FOR FACULTY AND STAFF TO CONFERENCE	277.80
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	INTUIT - 12/23 - MEMBERSHIP FOR ONLINE BOOKKEEPING	60.00
CALIFORNIA CREDIT UNION - 1924	STD12/28/23CCU	SIGNUP GENIUS - 12/23 - ONLINE SIGN UP PLATFORM	29.99
			<b>\$ 7,885.79</b>

OCEAN CHARTER SCHOOL  
2023-24 Cash Flow Forecast  
Prepared by EAD. For use by EAD and EAD clients only © 2023 EAD

0.020191286

Actuals as of 1/31/2024

# of months remaining in FY

State Schedule:  
District Schedule:

2023-24 Budget	2023-24 Trend	4 - State Appointment Schedule, June Deferral Only, Paid on a Lag	1 - District Appointment Schedule, Paid on Time	Actuals												Budget Variance Better / (Worse) % Better / (Worse)											
				Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24		Accrual	Jul-23 - Jun-24									
				0%	6%	0	5%	8%	9%	8%	16	18	8%	9%	9%	19	8%	20	15	20	18	20%	20%				
174		# of School Days in Month																				174					
558	558	Enrollment																				558					
306	306	Enrollment Percentage																				306					
530,444	530,444	Unduplicated Pupil Percentage																				530,444					
94%	95%	ADA Rate																				95%					
		Income																									
2,567,167	2,142,942	8011 Local Control Funding Formula				115,448	207,807	207,807	207,807	207,807	207,807	207,807	207,807	181,588	200,502	200,502	207,807	207,807	200,502	200,502	200,502	200,502	200,502	97,222	(642,225)		
1,512,037	1,784,370	8012 Education Protection Account					396,539										396,539								532,785	272,333	
	(69,308)	8019 Local Control Funding Formula - Prior Year																							(59,308)	(93,108)	
1,742,104	1,999,472	8098 In Lieu of Property Taxes				144,784	144,784	144,784	144,784	144,784	144,784	144,784	144,784	318,833	159,417	159,417	144,784	144,784	159,417	159,417	159,417	159,417	159,417	60,673	257,368		
	60,673	8098 In Lieu of Property Taxes, Prior Year																								60,673	60,673
5,821,303	5,928,149	Total 8011-8098 - Local Control Funding Formula Sources				749,129	352,591	352,591	352,591	352,591	352,591	352,591	352,591	500,421	347,363	347,363	749,130	749,130	347,363	347,363	347,363	347,363	347,363	674,886	106,841		
		8100-8299 - Federal Revenue																									
		8181 Special Education - Federal (IDEA)																									
		8221 Child Nutrition - Federal				21,721	4,416	4,416	15,739	4,880	4,880	4,880	54,205	58,230	57,578	58,230	4,880	4,880	58,230	58,230	58,230	58,230	58,230	57,578	(5,722)		
		8223 CACFP Support																									
		8291 Title I																									
		8292 Title II																									
		8294 Title III																									
		8295 Title IV, SSAFE																									
		8296 Title IV, PCSGP																									
		8297 Facilities Incentive Grant																									
		8299 All Other Federal Revenue																									
		Total 8100-8299 - Other Federal Income				3,162	(3,162)	(3,162)	15,739	4,880	4,880	4,880	54,205	58,230	57,578	58,230	4,880	4,880	58,230	58,230	58,230	58,230	58,230	57,578	(5,722)		
129,363	129,363	8300-8399 - Other State Income																									
174,817	183,201	8520 Child Nutrition - State																									
10,241	10,241	8550 Mandate Block Grant																									
89,168	97,796	8561 State Lottery - Non Prop 20																									
35,143	39,781	8562 State Lottery - Prop 20																									
124,311	137,277	8560 Lottery Revenue																									
		8587 State Grant Pass-Through																									
		8591 SFDAO																									
		8592 State Mental Health																									
		8593 After School Education & Safety																									
		8594 Supplemental Categorical Block Grant																									
		8595 Expanded Learning Opportunity Program																									
		8596 Prop 28 Arts & Music																									
		8599 State Revenue - Other																									
146,644	239,533	Total 8300-8399 - Other State Income				10,097	10,097	10,097	183,565	18,175	18,175	18,175	183,565	40,182	40,182	183,565	78,079	78,079	40,182	40,182	40,182	40,182	40,182	12,862	(125,521)		
657,940	772,518	8600-8699 - Other Local Revenue																									
		8600-8699 - Other Local Revenue																									
		8624 Equipment & Supplies																									
		8624 Fees & Rentals																									
		8650 Loans & Rentals																									
		8660 Interest & Dividend Income																									
		8662 Net Increase (Decrease) in Fair Value of Investments																									
		8683 Intra-Agency Fee Income																									
		8682 Childcare & Enrichment Program Fees																									
423,339	429,339	8689 All Other Fees & Contracts																									
3,000	3,000	8692 Grants																									

FORECAST  
Jul-23 - Jun-24

Actuals as of 1/31/2024

# of months remaining in FY

State Schedule:  
District Schedule:

2023-24 Budget	2023-24 Trend	4 - State Appointment Schedule, June Deferral Only, Paid on a Lag	1 - District Appointment Schedule, Paid on Time	Actuals												Budget Variance Better / (Worse) % Better / (Worse)										
				0%	6%	0	5%	8%	9%	8%	16	18	8%	9%	9%	19	8%	20	15	20	18	20%	20%			
174		# of School Days in Month																								
558	558	Enrollment																								
306	306	Enrollment Percentage																								
530,444	530,444	Unduplicated Pupil Percentage																								
94%	95%	ADA Rate																								
		Income																								
2,567,167	2,142,942	8011 Local Control Funding Formula				115,448	207,807	207,807	207,807	207,807	207,807	207,807	207,807	181,588	200,502	200,502	207,807	207,807	200,502	200,502	200,502	200,502	200,502	97,222	(642,225)	
1,512,037	1,784,370	8012 Education Protection Account					396,539										396,539								532,785	272,333
	(69,308)	8019 Local Control Funding Formula - Prior Year																							(59,308)	(93,108)
1,742,104	1,999,472	8098 In Lieu of Property Taxes				144,784	144,784	144,784	144,784	144,784	144,784	144,784	144,784	318,833	159,417	159,417	144,784	144,784	159,417	159,417	159,417	159,417	159,417	60,673	257,368	
	60,673	8098 In Lieu of Property Taxes, Prior Year																								60,673
5,821,303	5,928,149	Total 8011-8098 - Local Control Funding Formula Sources				749,129	352,591	352																		

State Schedule:  
 District Schedule:  
 0.020191286  
 Actuals as of 1/31/2024

2023-24 Budget	2023-24 Trend	# of months remaining in FY												Budget Variance Better / (Worse) / % Better / (Worse)		
		Actual Jul-23	Actual Aug-23	Actual Sep-23	Actual Oct-23	Actual Nov-23	Actual Dec-23	Actual Jan-24	Actual Feb-24	Actual Mar-24	Actual Apr-24	Actual May-24	Actual Jun-24		Actual	
404,381	395,422	3,665	9,042	37,696	22,265	29,136	62,671	142,072	12,538	66,403	15,628	56,508	48,384	39,422	(8,959)	-2%
68,000	78,385	13,991	775	610	53,692	708	1,558	(65,109)	1,580	3,178	9,151	13,001	20,449	78,385	10,386	15%
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-	-
939,720	941,146	17,193	99,777	155,618	109,044	54,412	123,193	120,073	98,532	104,125	61,791	118,857	113,247	941,146	1,426	0%
-	-	-	-	276	3,686	-	1,569	13,673	-	-	-	-	-	19,204	19,204	100%
-	-	-	-	276	3,686	-	1,569	13,673	-	-	-	-	-	19,204	19,204	100%
7,947,731	7,769,961	607,682	424,219	426,223	1,046,676	425,178	561,352	980,922	591,210	499,900	1,012,826	507,239	503,102	7,769,961	822,130	3%
1,595,661	1,543,220	-	142,165	140,984	146,053	126,982	125,307	134,495	140,065	140,065	140,065	140,065	140,065	1,515,903	79,758	5%
67,688	99,948	6,878	9,078	10,661	10,927	8,075	11,150	11,150	10,550	9,440	9,440	12,216	6,663	106,137	(38,499)	-57%
26,905	26,905	848	1,288	7,269	2,903	2,453	2,927	2,927	684	684	612	792	6,044	24,505	(1,440)	-6%
-	-	-	-	-	-	-	-	-	-	-	-	-	-	124	(124)	100%
-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,806	(8,806)	100%
254,189	228,094	10,591	19,773	19,773	19,773	19,773	18,750	18,750	19,773	19,773	19,773	19,773	20,796	228,094	26,094	10%
1,942,603	1,907,865	10,591	169,664	170,734	184,904	161,575	156,492	168,216	172,138	172,138	170,844	174,081	174,242	1,886,619	56,984	3%
386,440	390,847	25,934	33,001	45,710	42,400	30,513	34,756	32,297	36,435	36,435	32,599	42,187	23,011	413,277	(28,838)	-7%
138,722	155,648	201	1,469	10,533	15,457	14,049	9,685	11,721	16,429	16,429	14,700	19,084	10,377	140,073	(1,351)	-1%
531,316	549,868	3,511	33,081	64,695	68,720	64,858	63,123	50,829	54,811	51,706	59,468	43,943	51,706	571,555	(40,238)	-8%
154,719	159,786	7,082	10,766	13,928	14,404	12,270	10,948	12,045	15,784	15,784	14,550	17,635	11,464	156,659	(1,940)	-1%
384,758	394,622	27,688	36,206	34,291	34,370	33,354	31,484	31,303	35,671	35,671	34,278	37,760	30,796	402,451	(17,693)	-5%
1,595,955	1,650,711	69,996	114,523	150,156	155,350	152,042	149,996	138,195	159,130	159,130	147,833	176,075	119,591	1,686,015	(90,060)	-6%
472,519	467,560	4,463	37,753	40,775	42,897	40,390	40,577	40,811	41,475	41,475	41,228	41,846	41,877	455,565	16,953	4%
66,008	68,858	3,046	5,067	6,517	6,966	6,122	5,627	5,737	7,076	7,076	6,375	8,126	4,624	69,951	(6,951)	-11%
51,309	51,999	1,161	3,997	4,534	4,813	4,427	4,329	4,343	4,803	4,803	4,621	5,077	4,261	51,170	139	0%
477,705	480,608	83,020	35,094	44,080	39,990	40,629	47,043	45,915	46,000	46,000	46,000	46,000	46,000	520,370	(42,665)	-9%
1,769	1,779	41	294	294	467	-	(8)	-	166	166	159	175	147	1,612	157	9%
42,095	42,095	10,508	3,502	17,494	3,503	10,509	-	-	3,503	3,503	3,503	3,503	-	56,025	(13,930)	-33%
42,453	43,910	1,136	1,194	1,140	1,133	849	852	870	4,233	4,233	3,952	4,684	3,181	27,437	15,016	35%
-	-	-	-	-	895	-	-	-	-	-	-	-	-	895	(895)	100%
1,153,858	1,156,209	104,576	86,607	114,836	100,157	92,884	108,934	97,675	107,255	107,255	105,818	105,908	94,089	1,186,035	(32,177)	-3%
17,000	17,000	4,238	314	1,244	153	133	677	677	2,509	2,509	2,509	2,509	2,509	17,000	-	-
5,386	5,386	7,078	3,206	1,262	1,262	1,112	768	768	2,901	2,901	2,901	2,901	2,901	13,406	(8,020)	-132%
71,864	72,922	32,112	16,421	1,262	2,215	2,115	2,437	2,437	2,901	2,901	2,901	2,901	2,901	72,922	(468)	0%
11,114	11,114	464	309	1,884	1,330	408	1,315	842	842	842	842	842	842	11,114	-	-
19,880	20,515	354	3,732	6,362	982	4,722	(66)	4,527	-	-	-	-	-	20,515	(48)	0%
13,817	15,245	2,404	2,937	2,014	871	2,977	347	3,684	-	-	-	-	-	15,245	(1,428)	-10%
1,626	1,626	-	-	-	-	766	-	-	172	172	172	172	172	1,626	-	-

8694 In Kind Donations  
 8695 Contributions & Events  
 8696 Other Fundraising  
 8697 E-take  
 8698 SIDA Grants  
 8699 All Other Local Revenue  
 8700 Transfers of Appointments - Special Education  
 8701 Transfers of Appointments - Other Income-Local  
 Prior Year Adjustments  
 8702 Prior Year Adjustment  
 8703 Other Adjustments  
**TOTAL INCOME**  
**Expenses**  
 1000 - Certificated Salaries  
 1100 Teachers' Salaries  
 1120 Teachers' Hourly  
 1170 Teachers' Salaries - Substitute  
 1175 Teachers' Salaries - Stipend/Extra Duty  
 1211 Certified Support - Librarians  
 1213 Certified Pupil Support - Guidance & Counseling  
 1215 Certified Pupil Support - Psychologist  
 1299 Certified Supervisors & Administrators Salaries  
 1300 Certified Supervisors & Administrators Salaries  
 1900 Other Certificated Salaries  
**Total 1000 - Certificated Salaries**  
 2000 - Classified Salaries  
 2111 Instructional Aide & Other Salaries  
 2121 After School Staff Salaries  
 2131 Classified Teacher Salaries  
 2131 Classified Teacher Salaries  
 2200 Classified Support Salaries  
 2300 Classified Support Salaries  
 2400 Classified Support Salaries  
 2900 Other Classified Salaries  
**Total 2000 - Classified Salaries**  
 3000 - Employee Benefits  
 3111 STRS - State Teachers Retirement System  
 3112 PERs - Public Employee Retirement System  
 3113 PARS - Public Agency Retirement System  
 3331 ONSDI - Social Security  
 3331 MED - Medicare  
 3401 HRM - Health & Welfare  
 3501 SUI - State Unemployment Insurance  
 3601 Workers' Compensation Insurance  
 3751 OPEB - Active Employees  
 3902 Other Benefits  
**Total 3000 - Employee Benefits**  
 4000 - Supplies  
 4100 Cash & Other Materials  
 4111 Cash & Other Materials  
 4111 Student Materials  
 4511 Office Supplies  
 19,880  
 4591 Food (Non Nutrition Program)  
 4592 Uniforms



State Schedule:  
 District Schedule:  
 0020191286  
 Actuals as of 1/31/2024

	2023-24 Budget	2023-24 Trend	# of months remaining in FY												FORECAST		Budget Variance Better / (Worse) % Better / (Worse)			
			Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-23	Jun-24				
738 Interest Expense	198,155	198,155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	198,155	(177)	0%
Total 7000 - Other Outgo	8,668,825	8,668,825	538,483	658,297	849,814	748,962	664,765	777,497	710,175	784,549	785,669	750,899	16,344	16,285	16,611	16,611	8,712,614	(138,452)	-2%	
<b>TOTAL EXPENSE</b>	<b>1,026,431</b>	<b>(878,864)</b>	<b>69,199</b>	<b>(234,078)</b>	<b>(423,591)</b>	<b>297,716</b>	<b>(239,587)</b>	<b>(117,468)</b>	<b>(94,025)</b>	<b>662,429</b>	<b>(193,338)</b>	<b>(71,219)</b>	<b>(163,699)</b>	<b>261,927</b>	<b>(256,738)</b>	<b>(158,478)</b>	<b>(922,652)</b>	<b>303,010</b>	<b>303,778</b>	<b>-10%</b>
<b>NET INCOME</b>	<b>437,774</b>	<b>(878,864)</b>	<b>191,319</b>	<b>(111,958)</b>	<b>(301,471)</b>	<b>419,836</b>	<b>(117,468)</b>	<b>(117,468)</b>	<b>(94,025)</b>	<b>662,429</b>	<b>(193,338)</b>	<b>(71,219)</b>	<b>(163,699)</b>	<b>384,046</b>	<b>(256,738)</b>	<b>(158,478)</b>	<b>(922,652)</b>	<b>303,010</b>	<b>303,778</b>	<b>-10%</b>
EBTDA	635,929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	635,929	382,194	(153,822)	
<b>Beginning Cash Balance</b>	2,142,466	2,142,466	2,142,465.62	2,459,866	2,416,233	2,265,790	2,542,541	2,351,860	2,241,787	588,055	624,780	2,300,537	2,495,567	2,300,537	2,454,332	2,454,332	2,442,466	2,442,466	(97,752)	
Change in Accounts Receivable	(878,864)	(878,864)	69,199	(234,078)	(423,591)	297,716	(239,587)	(216,145)	270,746	588,055	624,780	2,300,537	2,495,567	2,300,537	2,454,332	2,454,332	2,442,466	2,442,466	(97,752)	
Change in Prepaid Accounts Receivable	0	0	1,252,245	109,218	7,986	46,554	-	-	1,130	-	-	-	-	-	-	-	-	-	-	
Change in Other Accounts Receivable	(946,716)	(862,297)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Accounts Payable	(21,520)	171,203	93,562	(81,994)	153,984	(75,017)	(135,564)	107,887	(1,971)	588,055	624,780	2,300,537	2,495,567	2,300,537	2,454,332	2,454,332	2,442,466	2,442,466	(97,752)	
Change in Due to	(476,950)	(209,885)	(689,034)	(65,174)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Payroll Liabilities	(39,462)	1,072	(62,232)	57,303	5,772	(65,282)	64,707	595	707	588,055	624,780	2,300,537	2,495,567	2,300,537	2,454,332	2,454,332	2,442,466	2,442,466	(97,752)	
Change in Prepaid Expenditures	-	-	9,589	(27)	(2,618)	(1,378)	-	-	(213)	-	-	-	-	-	-	-	-	-	-	
Change in Deposits	-	-	(461,612)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Deferred Revenue - Augmentation (forecast only)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation Expense	1,464,205	1,465,446	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	1,464,205	
<b>Cash flow from Investing Activities</b>	<b>(24,249)</b>	<b>(24,249)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	<b>(16,446)</b>	
<b>Cash flow from Financing Activities</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	<b>(267,744)</b>	
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Ending Cash Balance</b>	<b>1,548,579</b>	<b>1,096,568</b>	<b>2,459,866</b>	<b>2,416,233</b>	<b>2,265,790</b>	<b>2,542,541</b>	<b>2,351,860</b>	<b>2,241,787</b>	<b>2,241,787</b>	<b>2,586,112</b>	<b>2,491,666</b>	<b>2,300,537</b>	<b>2,495,567</b>	<b>2,636,797</b>	<b>2,454,332</b>	<b>2,413,298</b>	<b>2,413,298</b>	<b>2,413,298</b>	<b>2,413,298</b>	