

OCEAN CHARTER SCHOOL - Financial Dashboard (March 2024)

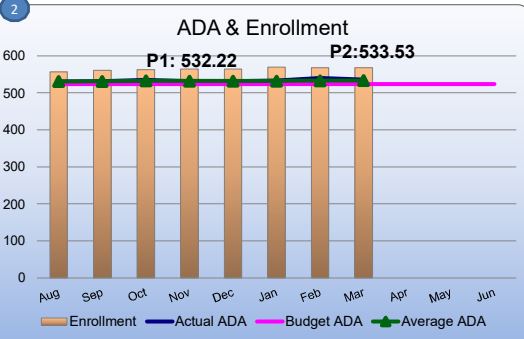
1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●

Net Income / (Loss) ● Year-End Cash ●

KEY POINTS

P2 Enrollment is 568, 10 students higher than budget. The ADA rate is 94.8% and ADA is 533.53, 9.01 ADA higher than budget.
 Projected Operating Net Income is at \$395K, \$42K below budget. EBITDA is \$594K with a debt service coverage ratio of 1.27.



Key variances compared to budget:

- LCFF revenue higher than budget by \$141K due to increased ADA and UPP(unduplicated pupil percentage).
- Certificated salaries less than budget by \$63K mostly due to an additional teacher position included on the board approved budget.
- Classified salaries higher than budget by \$103K due to additional elective added, increased hours and rates for a Specialty teacher position, additional kitchen oversight and sub coverage added.

Forecast includes \$136K of restricted one-time funds. An additional \$270K remains available to spend through FY27/28.

Operating cash at the end of March was \$2.09M. Projected cash balance at year-end is \$1.97M represeting a cash reserve of 27%. Restricted Site cash is \$331K.

3 Average Daily Attendance Analysis

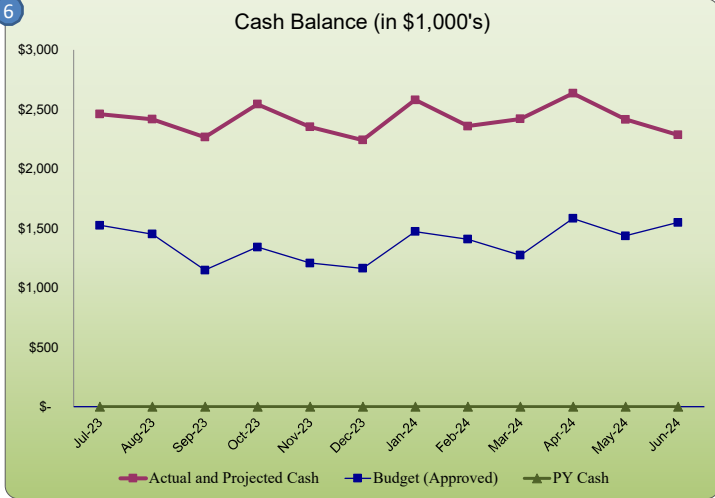
Category	Actual through Month 8	Actual P2	Budgeted P2	Better/(Worse)	Prior Month Forecast	Prior Year P2
Enrollment	568	568	558	10	558	562
ADA %	94.8%	94.8%	94.0%	0.8%	94.7%	92.7%
Average ADA	533.53	533.53	524.52	9.01	532.20	515.96

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 03/31/24	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	5,962,316	5,821,308	141,007	5,947,628	14,687	3,835,838	3,675,271	160,567	5,271,684	4,711,301
Federal Revenue	109,304	129,363	(20,059)	128,945	(19,641)	73,182	43,580	29,602	371,272	635,453
State Revenue	634,207	657,340	(23,133)	638,361	(4,154)	926,798	327,030	599,768	1,115,585	416,024
Other Local Revenue	483,543	464,339	19,204	483,543	0	468,041	298,563	169,478	625,319	1,650,582
Grants/Fundraising	476,807	475,381	1,426	476,807	0	370,345	429,371	(59,027)	1,230,115	466,832
TOTAL REVENUE	7,666,176	7,547,731	118,445	7,675,284	(9,108)	5,674,203	4,773,815	900,388	8,613,974	7,880,191
Total per ADA	14,369	14,390	(21)	14,386	(17)				16,695	15,871
w/o Grants/Fundraising	13,475	13,483	(8)	13,492	(17)				14,311	14,931
Certificated Salaries	1,879,739	1,942,603	(62,864)	1,868,946	(10,793)	1,338,429	1,415,471	77,042	1,897,666	1,864,851
Classified Salaries	1,698,835	1,595,955	(102,879)	1,694,834	(4,000)	1,253,972	1,125,735	(128,237)	1,753,036	1,449,126
Benefits	1,194,739	1,153,858	(40,881)	1,179,477	(15,261)	848,805	856,485	7,680	1,116,165	947,167
Student Supplies	424,099	387,261	(36,838)	422,695	(1,404)	313,858	268,633	(45,226)	409,032	455,412
Operating Expenses	1,875,116	1,832,125	(42,991)	1,864,258	(10,858)	1,370,609	1,427,505	56,896	2,240,748	1,483,695
Other	1,664,549	1,662,359	(2,189)	1,664,892	343	1,232,243	1,263,680	31,437	1,649,938	1,442,104
TOTAL EXPENSES	8,737,076	8,574,162	(162,914)	8,695,102	(41,974)	6,357,917	6,357,509	(408)	9,066,585	7,642,355
Total per ADA	16,376	16,347	(29)	16,297	79				17,572	15,392
NET INCOME / (LOSS)	(1,070,900)	(1,026,431)	(44,470)	(1,019,819)	(51,082)	(683,713)	(1,583,693)	899,980	(452,611)	237,836
OPERATING INCOME	395,317	437,774	(42,457)	446,919	(51,602)	415,754	612,614	(196,860)	1,011,365	1,679,940
EBITDA	593,648	635,929	(42,280)	645,073	(51,425)	548,530	778,140	(229,611)	1,197,327	1,679,940



7 Balance Sheet

	6/30/2023	2/29/2024	3/31/2024	6/30/2024 FC
Assets				
Cash, Operating	1,811,925	2,028,686	2,088,644	1,953,734
Cash, Restricted	330,541	330,541	330,541	330,541
Accounts Receivable	1,418,270	867	867	868,412
Due From Others	0	21	21	21
Other Assets	75,910	70,557	70,557	110,162
Net Fixed Assets	55,058,605	54,118,341	53,996,214	53,629,465
Total Assets	58,695,250	56,549,012	56,486,844	56,892,335
Liabilities				
A/P & Payroll	174,096	152,567	120,474	220,870
Due to Others	883,015	63,842	51,496	849,897
Deferred Revenue	461,612	0	0	0
Other Liabilities	19,935	19,935	19,935	19,935
Total Debt	10,892,087	10,714,146	10,714,146	10,608,026
Total Liabilities	12,430,745	10,950,491	10,906,052	11,698,729
Equity				
Beginning Fund Bal.	46,231,868	45,933,964	45,933,964	45,933,964
Net Income/(Loss)	(452,611)	(665,984)	(683,713)	(1,070,900)
Total Equity	45,779,257	45,267,980	45,250,251	44,863,064
Total Liabilities & Equity	58,210,002	56,218,471	56,156,302	56,561,793

Year-End Cash Balance

Projected	Budget	Variance
2,284,275	1,548,579	735,695

Available Line of Credit

Days Cash on Hand	87	102	98
Cash Reserve %	23.8%	28.1%	26.9%
Debt Service Coverage Ratio		0.0%	1.27





OCEAN CHARTER SCHOOL

Financial Analysis

March 2024

Net Income

Ocean Charter School is projected to achieve a net income of -\$1,071K and an operating net income (adjusted for building project related items) of \$395K in FY23-24 compared to -\$1,026K and \$438K(Operating) in the board approved budget. Reasons for this negative \$45K and -42K variances are explained below in the Income Statement section of this analysis.

Balance Sheet

As of March 31, 2024, the school's operating cash balance was \$2.09M. By June 30, 2024, the school's cash balance is projected to be \$1.95M, which represents a 27% reserve.

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

As of March 31, 2024, the Accounts Payable balance, including payroll liabilities, totaled \$121K, compared to \$153K in the prior month.

Income Statement

Revenue

Total revenue for FY23-24 is projected to be \$7.67M, which is \$118K or 1.6% over budgeted revenue of \$7.55M.

LCFF (8011-8098) \$141K increase due to a higher than budget Average Daily Attendance (ADA) and Unduplicated Pupil Percentage (UPP). Ocean's PD ADA is 533.53 vs. budgeted ADA 524.52.

State Mental Health (8592) \$K 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) \$67K decrease due to a rate decrease for schools with UPP less than 75%.

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

Expenses

Total expenses for FY23-24 are projected to be \$8.74M, which is \$163K or 1.9% over budgeted expenditures of \$8.57M.

Teachers' Salaries - Substitute (1170) \$43K over budget due additional substitute services needed to cover for staff and faculty absences.

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



Certificated Supervisors' & Administrators' Salaries (1300) \$10K under due to a director salary budgeted at a higher rate.

Classified Teacher Salaries (2131) \$63K over budget due to a new elective, increased hours and rate for a specialty teacher.

H&W-Health & Welfare (3401) \$56K over budget due to actuals bills coming in higher than budget.

Other Retirement Benefits (3901) \$21K under budget due to decreased 403B employer contributions compared to budget.

Supplies (4000) \$40K over budget due to increased books, custodial supplies and all other supplies purchases.

Contracted Substitute Teachers (5841) \$42K over budget due to increased contracted substitute services needed.

PD Consultant & Tuition (5852) \$23K under budget due to extra Gradalis PD expenses budgeted at budget adoption.

ADA

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

Forecast P2 ADA is 533.53 based on enrollment of 568 and a 94.8% attendance rate.

Actual ADA through Month 8 is 533.53 with ending enrollment of 568 and a 94.8% attendance rate.

In Month 8, ADA was 536.07 with a 94.4% 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 March 31, 2024**

Assets

Current Assets	
Cash	\$2,419,551
Cash in Bank	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$31,569
9128-1045 - Cash in Bank - Hanmi - Business MM Sweep 8349	\$1,040,604
9127-1045 - Cash in Bank - Hanmi - ICS Sweep 8358	\$451,444
9126-1045 - Cash in Bank - Hanmi - ICS Sweep 8367	\$147,069
9122-1045 - Cash in Bank - Hanmi - Money Mkt 5222	\$250,000
9121-1045 - Cash in Bank - Hanmi - Operating 4749	\$248,665
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$250,000
Total Cash	\$2,419,351
Petty Cash	
9139-1045 - Petty Cash - Ocean	200
Total Petty Cash	\$200
Total Cash	\$2,419,551
Accounts Receivable	\$867
9291 - Due from Grantor Governments	867
Total Accounts Receivable	867
Due From Others	\$21
9351 - Due From Others - General	\$21
Total Due From Others	21
Prepaid Expenses	\$36,401
9332 - Prepaid Expenses	\$4,236
9333 - Prepaid Long-Term Rent	\$32,165
Total - Prepaid Expenses	36,401
Total Current Assets	\$2,456,840
Long Term Assets	
Fixed Assets	\$53,995,846
9420 - Improvement of Sites	58,274,673
9425 - Accumulated Depreciation - Sites	(4,341,668)
9440 - Computers/Equipment	88,768
9445 - Accumulated Depreciation - Computers/Equipment	(67,820)
9446 - Furniture	24,090
9447 - Accumulated Depreciation - Furniture	(11,104)
9450 - Work in Progress	28,906
Total Fixed Assets	53,995,846
Right of Use Assets	\$34,156
9462 - ROU Equipment	50,861
9467 - ROU Accumulated Amortization Equipment	(16,705)
Total Right of Use Assets	34,156
Total Long Term Assets	\$54,030,002
Total Assets	\$56,486,842
Liabilities & Equity	
Liabilities	
Current Liabilities	
Accounts Payable	\$50,113
9501 - Accounts Payable Posting	16,047
9515 - Nvoicepay Refund Payable	596
9516 - Accrued Payable	33,470
Total Accounts Payable	\$50,113
Payroll Liabilities	\$70,361
9531 - SUI - State Unemployment Insurance	462
9533 - STRS - State Teachers Retirement System	62,918
9543 - Other Retirement Benefits	1,824
9545 - Salaries Payable	4,383
9551 - Employee Union Dues	773
Total Payroll Liabilities	70,361
Due to Others	\$51,497

9591 - Due to Grantor Governments	37,276
9625 - Current Leases Payable	14,221
Total Due to Others	51,497
Current Loans	\$89,979
9644 - Current Loans	\$89,979
Total Current Loans	89,979
Deferred Revenue	\$330,541
9651 - Deferred Revenue	\$330,541
Deferred Revenue	330,541
Total Current Liabilities	\$592,490
Long Term Liabilities	\$10,644,102
9667 - Long Term Leases Payable	19,935
9672 - Long Term Loans	10,624,167
Total Long Term Liabilities	\$10,644,102
Total Liabilities	\$11,236,592
Equity	
Unrestricted Fund Balance	
Beginning Fund Balance	\$45,779,257
Net Income	(683,713)
Restricted Funds	\$154,707
9793 - Board Designated Unrestricted Funds	\$272,162
Required Maintenance Reserve	\$117,455
Capital Campaign Funds	\$154,707
9794 - Contra Restricted Net Position	(\$117,455)
Total Restricted Funds Offset	154,707
Total Unrestricted Fund Balance	\$45,250,250
Restricted Fund Balance	\$0
9797 - Restricted Net Position	\$0
Total Restricted Fund Balance	0
Total Equity	\$45,250,251
Total Liabilities & Equity	\$56,486,842

Ocean Charter School
Income Statement
For the 9 Months Ending March 31, 2024

	Current Month Actual	Current Month Budget	Current Month Variance	YTD Actual	YTD Budget	YTD Variance	Total Budget	Budget Remaining
Income								
LCFF Revenues								
8011 - Local Control Funding Formula	200,502	217,941	(17,439)	1,470,433	1,502,443	(32,010)	2,567,167	1,096,734
8012 - Education Protection Account	0	0	0	793,077	804,811	(11,734)	1,512,037	718,960
8019 - Local Control Funding Formula - Prior Year	(12,556)	0	(12,556)	(12,556)	0	(12,556)	0	12,556
8096 - In Lieu of Property Taxes	281,829	124,696	157,133	1,584,884	1,368,017	216,867	1,742,104	157,220
Total LCFF Revenues	\$469,775	\$342,636	\$127,139	\$3,835,838	\$3,675,271	\$160,567	\$5,821,308	\$1,985,470
Federal Revenues								
8221 - Child Nutrition - Federal	4,205	8,482	(4,277)	50,961	29,688	21,273	73,796	22,835
8291 - Title I	0	0	0	12,588	9,293	3,295	37,171	24,583
8292 - Title II	0	0	0	7,133	2,099	5,034	8,396	1,263
8295 - Title IV, SSAE	0	0	0	2,500	2,500	0	10,000	7,500
Total Federal Revenues	\$4,205	\$8,482	(\$4,277)	\$73,182	\$43,580	\$29,602	\$129,363	\$56,181
Other State Revenues								
8520 - Child Nutrition - State	19,797	20,094	(296)	223,825	70,329	153,497	174,817	(49,009)
8550 - Mandate Block Grant	0	0	0	10,193	10,241	(48)	10,241	48
8561 - State Lottery - Non Prop 20	0	0	0	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	3,892	0	3,892	26,858	0	26,858	0	(26,858)
8595 - Expanded Learning Opportunity Program	14,421	18,120	(3,699)	199,477	128,850	70,627	201,328	1,851
8596 - Prop 98 Arts & Music	13,627	0	13,627	13,627	0	13,627	0	(13,627)
8599 - State Revenue - Other	0	0	0	405,156	95,318	309,838	146,644	(258,512)
Total Other State Revenues	\$51,737	\$38,213	\$13,524	\$926,798	\$327,030	\$599,768	\$657,340	(\$269,457)
Local Revenues								
8660 - Interest & Dividend Income	2,239	0	2,239	11,450	0	11,450	0	(11,450)
8682 - Childcare & Enrichment Program Fees	66,511	34,545	31,967	434,974	298,563	136,411	429,339	(5,635)
8689 - All Other Fees & Contracts	2,413	0	2,413	2,413	0	2,413	0	(2,413)
8699 - All Other Local Revenue	0	0	0	0	0	0	35,000	35,000
Total Local Revenues	\$71,163	\$34,545	\$36,619	\$448,837	\$298,563	\$150,274	\$464,339	\$15,502
Grants & Fundraising								
8692 - Grants	0	0	0	440	3,000	(2,560)	3,000	2,560
8695 - Contributions & Events	47,638	95,931	(48,293)	361,509	397,148	(35,638)	404,380	42,871
8696 - Other Fundraising	2,375	2,595	(220)	8,395	29,224	(20,829)	68,000	59,605
Total Grants & Fundraising	\$50,013	\$98,526	(\$48,513)	\$370,345	\$429,371	(\$59,027)	\$475,380	\$105,036
Other Prior Year Adjustments								
8999 - Other Prior Year Adjustment	0	0	0	19,204	0	19,204	0	(19,204)
Total Other Prior Year Adjustments	\$0	\$0	\$0	\$19,204	\$0	\$19,204	\$0	(\$19,204)
Gross Income	\$646,894	\$522,402	\$124,491	\$5,674,203	\$4,773,815	\$900,388	\$7,547,731	\$1,873,528
Expenses								
Certificated Salaries								
1110 - Teachers' Salaries	131,581	144,151	(12,571)	1,060,247	1,163,208	(102,961)	1,595,661	535,414
1170 - Teachers' Salaries - Substitute	13,409	7,145	6,264	82,167	48,510	33,658	67,688	(14,480)
1175 - Teachers' Salaries - Stipend/Extra Duty	1,958	532	1,426	22,927	13,112	9,815	25,065	2,138
1213 - Certificated Pupil Support - Guidance & Counseling	0	0	0	124	0	124	0	(124)
1299 - Certificated Pupil Support - Other	1,130	0	1,130	5,997	0	5,997	0	(5,997)
1300 - Certificated Supervisors' & Administrators' Salaries	19,773	21,182	(1,409)	166,966	190,642	(23,676)	254,189	87,223
Total Certificated Salaries	\$167,850	\$173,010	(\$5,160)	\$1,338,429	\$1,415,471	(\$77,042)	\$1,942,603	\$604,174
Classified Salaries								
2111 - Instructional Aide & Other Salaries	40,242	36,343	3,899	316,171	247,652	68,518	386,440	70,269
2121 - After School Staff Salaries	16,599	14,643	1,956	93,310	99,417	(6,108)	138,722	45,412
2131 - Classified Teacher Salaries	57,310	53,401	3,909	438,543	379,946	58,597	531,316	92,773
2200 - Classified Support Salaries	14,709	15,249	(540)	109,837	112,506	(2,669)	154,719	44,882
2400 - Classified Office Staff Salaries	35,157	33,633	1,523	296,111	286,213	9,898	384,758	88,647
Total Classified Salaries	\$164,016	\$153,269	\$10,747	\$1,253,972	\$1,125,735	\$128,237	\$1,595,955	\$341,983
Employee Benefits								

Ocean Charter School
Income Statement
For the 9 Months Ending March 31, 2024

	Current Month Actual	Current Month Budget	Current Month Variance	YTD Actual	YTD Budget	YTD Variance	Total Budget	Budget Remaining
3111 - STRS - State Teachers Retirement System	40,976	41,502	(526)	329,367	346,466	(17,099)	472,519	143,152
3311 - OASDI - Social Security	6,980	6,758	223	52,846	45,089	7,756	66,008	13,162
3331 - MED - Medicare	4,659	4,731	(72)	36,673	36,847	(175)	51,309	14,636
3401 - H&W - Health & Welfare	(10,559)	39,809	(50,368)	366,053	358,279	7,774	477,705	111,653
3501 - SUI - State Unemployment Insurance	462	163	299	1,262	1,271	(8)	1,769	507
3601 - Workers' Compensation Insurance	3,503	3,508	(5)	52,522	38,587	13,935	42,095	(10,427)
3901 - Other Retirement Benefits	1,007	4,077	(3,070)	9,187	29,945	(20,758)	42,453	33,266
3902 - Other Benefits	0	0	0	895	0	895	0	(895)
Total Employee Benefits	\$47,029	\$100,547	(\$53,518)	\$848,805	\$856,485	(\$7,680)	\$1,153,858	\$305,053
Supplies								
4111 - Core Curricula Materials	0	0	0	4,453	17,000	(12,547)	17,000	12,547
4211 - Books & Other Reference Materials	1,004	0	1,004	13,814	5,386	8,428	5,386	(8,428)
4311 - Student Materials	2,156	5,999	(3,843)	62,810	53,988	8,822	71,984	9,174
4351 - Office Supplies	504	926	(422)	8,045	8,336	(290)	11,114	3,069
4371 - Custodial Supplies	0	1,590	(1,590)	27,619	14,310	13,309	19,080	(8,539)
4391 - Food (Non Nutrition Program)	170	1,151	(981)	17,681	10,363	7,318	13,817	(3,864)
4392 - Uniforms	0	136	(136)	3,449	1,220	2,229	1,626	(1,823)
4393 - PE & Sports Equipment	85	587	(501)	1,324	5,279	(3,954)	7,038	5,714
4395 - Before & After School Program Supplies	21	166	(145)	4,243	1,492	2,751	1,989	(2,254)
4399 - All Other Supplies	238	0	238	24,581	19,164	5,417	19,164	(5,417)
4411 - Non Capitalized Equipment	0	0	0	13,007	20,000	(6,993)	20,000	6,993
4711 - Nutrition Program Food & Supplies	17,704	18,857	(1,153)	132,833	112,097	20,736	199,063	66,230
Total Supplies	\$21,883	\$29,411	(\$7,529)	\$313,858	\$268,633	\$45,226	\$387,261	\$73,403
Operating Expenses								
5211 - Travel & Conferences	(5,993)	2,875	(8,868)	7,244	25,875	(18,631)	34,500	27,256
5311 - Dues & Memberships	0	2,445	(2,445)	20,353	22,001	(1,648)	29,335	8,981
5451 - General Insurance	19,514	19,557	(43)	214,662	215,126	(464)	234,683	20,021
5511 - Utilities	2,249	8,645	(6,396)	79,393	77,806	1,587	103,741	24,348
5521 - Security Services	(504)	0	(504)	0	0	0	0	0
5531 - Housekeeping Services	15,820	15,675	145	160,167	141,075	19,092	188,100	27,933
5599 - Other Facility Operations & Utilities	864	7,238	(6,374)	39,199	65,140	(25,941)	86,853	47,654
5621 - Equipment Lease	0	2,843	(2,843)	25,874	25,590	284	34,120	8,246
5631 - Vendor Repairs	999	559	440	3,728	5,029	(1,301)	6,706	2,978
5812 - Field Trips & Pupil Transportation	185	5,667	(5,482)	10,156	51,000	(40,845)	68,000	57,845
5821 - Legal	1,575	3,602	(2,027)	18,904	32,419	(13,515)	43,225	24,321
5823 - Audit	0	1,454	(1,454)	24,994	13,088	11,906	17,450	(7,544)
5831 - Advertisement & Recruitment	1,200	417	783	3,734	3,750	(16)	5,000	1,266
5841 - Contracted Substitute Teachers	4,579	3,771	807	72,813	33,941	38,873	45,254	(27,559)
5844 - After School Services	685	604	81	16,720	5,435	11,285	7,247	(9,473)
5849 - Other Student Instructional Services	0	4,689	(4,689)	13,623	42,197	(28,575)	56,263	42,640
5852 - PD Consultants & Tuition	3,740	5,018	(1,278)	36,318	45,164	(8,845)	60,218	23,900
5854 - Nursing & Medical (Non-IEP)	0	447	(447)	5,682	4,026	1,656	5,368	(314)
5859 - All Other Consultants & Services	15,643	18,116	(2,473)	156,400	163,043	(6,643)	217,391	60,991
5861 - Non Instructional Software	0	4,168	(4,168)	24,509	37,514	(13,005)	50,019	25,510
5865 - Fundraising Cost	975	3,234	(2,259)	14,591	29,103	(14,512)	38,804	24,213
5871 - District Oversight Fees	9,004	4,851	4,153	46,959	43,660	3,299	58,213	11,254
5872 - Special Education Fees (SELPA)	67,399	25,021	42,378	315,547	282,376	33,171	357,438	41,891
5898 - Uncategorized Expenses	0	0	0	539	0	539	0	(539)
5899 - All Other Expenses	3,662	2,954	708	29,933	26,584	3,349	35,445	5,512
5911 - Office Phone	0	902	(902)	5,781	8,120	(2,339)	10,827	5,046
5921 - Internet	0	2,073	(2,073)	20,905	18,653	2,252	24,870	3,965
5923 - Website Hosting	0	779	(779)	43	7,013	(6,970)	9,350	9,307
5931 - Postage & Shipping	0	178	(178)	1,840	1,598	242	2,131	291
5999 - Other Communications	0	131	(131)	0	1,181	(1,181)	1,574	1,574
Total Operating Expenses	\$141,595	\$147,911	(\$6,316)	\$1,370,609	\$1,427,505	(\$56,896)	\$1,832,125	\$461,516
Capital Outlay								
6901 - Depreciation Expense	122,250	122,017	233	1,099,468	1,098,154	1,314	1,464,205	364,737
Total Capital Outlay	\$122,250	\$122,017	\$233	\$1,099,468	\$1,098,154	\$1,314	\$1,464,205	\$364,737
Other Expenses								
7438 - Interest Expense	0	32,751	(32,751)	132,775	165,526	(32,751)	198,155	65,379
Total Other Expenses	\$0	\$32,751	(\$32,751)	\$132,775	\$165,526	(\$32,751)	\$198,155	\$65,379
Total Expenses	\$664,623	\$758,917	(\$94,294)	\$6,357,917	\$6,357,509	\$408	\$8,574,162	\$2,216,245
Net Income	(\$17,730)	(\$236,515)	\$218,785	(\$683,713)	(\$1,583,693)	\$899,980	(\$1,026,431)	(\$342,717)

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

Check #	Vendor Name	Date Description	Amount
EFT03/04/24CSM	CHARTERSAFE	3/4/2024 03/24 - PACKAGE PREMIUM	23,017.00
STD02/15/24LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	3/4/2024 02/15/24 - PAYROLL - 403B	1,702.63
500415	CANNON DESIGN	3/5/2024 06/23 - ARCHITECTURAL SERVICES	10,080.00
500416	RED HOOK CAPITAL PARTNERS II LLC	3/5/2024 DEVELOPMENT FEE & REIMBURSEMENTS	2,380.00
A015507	TEACHERS ON RESERVE	3/5/2024 02/12/24 - 02/16/24 SUBSTITUTE TEACHER SERVICES	5,974.26
A015508	SCHOOL NUTRITION PLUS INC	3/5/2024 02/24 - STUDENT MEALS	16,718.45
E014007	STAPLES BUSINESS ADVANTAGE	3/5/2024 COPY PAPER	487.17
E014008	MERCURIUS SPECIALTY SCHOOL & ART :	3/5/2024 WATER COLOR PAPER SUPPLY FOR 4B CLASS	58.98
P050263	AMAZON CAPITAL SERVICES	3/5/2024 BALLS, PUMPS, CLOCK, ETC.	1,538.88
P050264	GEORGE BLAIR	3/5/2024 UPS - 02/23/24 - REPAIR SHIPPING COST	310.13
P050265	ENDY DAEHNER	3/5/2024 02/01/24 - TICKETS TO NOAH'S ARK AND SKIRBALL MUSEUM	477.00
P050266	SOCALGAS	3/5/2024 01/25/24 - 02/26/24 - GAS CHARGES	1,190.80
P050267	POLINA KRATOVA	3/5/2024 11/06/23 - 02/29/24 - AFTER SCHOOL ENRICHMENT YOGA CLASS	1,650.00
P050268	CITY OF LOS ANGELES FALSE ALARMS	3/5/2024 01/11/24 - FALSE ALARM FEE	279.00
P050269	JASON WHISMAN	3/5/2024 PAVILLIONS - 10/06/23- FLOWERS FOR JAPANESE BLOCK	90.29
P050270	LUIZ O PEREIRA	3/5/2024 02/24 - AFTER SCHOOL CAPOEIRA CLASSES	450.00
P050271	WEST EARL WOOLEN MILL	3/5/2024 WOOL FOR HANDWORK CLASS	170.25
P050272	CA DEPT OF EDUCATION, ACCOUNTING (3/5/2024 OVERPAYMENT FOR FY 21-22 NSP	276.08
P050273	CHARTERLIFE	3/5/2024 03/24 - HEALTH BENEFITS	50,287.29
P050274	SEMA, INC.	3/5/2024 12/13/23 - 01/12/24 - COPIER LEASE	1,394.80
P050275	WILL GEER THEATRICIUM BOTANIUM	3/5/2024 05/23/24 - ADMISSIONS FIELDTRIP - 6TH C MS. WHISMAN	480.00
STD02/29/24LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	3/6/2024 02/29/24 - PAYROLL - 403B	1,806.25
2003139	GEORGE BLAIR	3/12/2024 LIFT RENTAL FOR GYM REPAIRS	655.73
A015651	CHARTER'S CHOICE EDUCATIONAL SERV	3/12/2024 01/30/24 - 02/14/24 - COUNSELING SERVICES	2,422.50
A015652	WAXIE SANITARY SUPPLY	3/12/2024 NO-TOUCH FOAM(60)	4,108.88
E014101	EDMENTUM, INC.	3/12/2024 APEX LEARNING COURSES: UNLIMITED ENROLLMENT SUBSCRIPTIO	216.56
P050585	ATHENS SERVICES	3/12/2024 03/24 - WASTE COLLECTIONS SERVICES	1,448.69
P050586	GANTCHO BATCHKAROV	3/12/2024 DOLLAR PLUS DEPOT - SKETCH PADS FOR VISUAL ARTS ELECTIVE (78.75
2003140	CALIFORNIA TEACHERS ASSOCIATION	3/13/2024 01/31/24 - UNION DUES CTA	768.06
2003141	CALIFORNIA TEACHERS ASSOCIATION	3/13/2024 02/15/24 - UNION DUES CTA	813.24
2003142	CALIFORNIA TEACHERS ASSOCIATION	3/13/2024 02/29/24 - UNION DUES CTA	768.06
2003143	CALIFORNIA TEACHERS ASSOCIATION	3/18/2024 03/15/24 - UNION DUES CTA	768.06
A015787	WAXIE SANITARY SUPPLY	3/19/2024 TOILET PAPER, HAND SOAP, TOWELS, TRASH BAGS	2,994.93
A015788	FIYA (FOUNDATION FOR INTERSCHOLAS'	3/19/2024 2024 - D-1 BOYS SOCCER REGISTRATION	2,055.00
A015789	WELLS FARGO FINANCIAL LEASING, INC.	3/19/2024 02/26/24 - 03/25/24 - CANON COPIER LEASE OVERRAGES	3,740.21
A015790	FRONTSTREAM	3/19/2024 03/17/24 - 03/16/25 - PANORAMA PRO - SUBSCRIPTION 900	975.00
A015791	YOUNG, MINNEY & CORR LLP	3/19/2024 02/12/24 - 02/15/24 - LEGAL SERVICES	1,575.00
E014241	LOWERY FIBER ENTERPRISES LLC dba W	3/19/2024 03/07/24 - HANDWORK 4-8 SUPPLIES	168.25
E014242	OFFICE DEPOT	3/19/2024 STAMPS	190.22
E014243	ULINE, INC	3/19/2024 MATS, BEAN BAGS PEANUTS	971.46
E014244	GMS ELEVATOR SERVICES, INC.	3/19/2024 03/24 - MONTHLY ELEVATOR SERVICE	360.00
P050934	AMAZON CAPITAL SERVICES	3/19/2024 GIFT BOXES	6.47
P050935	AMAZON CAPITAL SERVICES	3/19/2024 AIR COMPRESSOR PUMP	5.95
P050936	AMAZON CAPITAL SERVICES	3/19/2024 VIOLIN BOW	15.31
P050937	MARLENE NICHOLAS	3/19/2024 REIM - CLASSROOM SNACKS	556.33
P050938	SQUADLOCKER, INC.	3/19/2024 SPORTS UNIFORMS	2,683.10
P050939	JILL SHANDY ROBBINS	3/19/2024 BARNES & NOBLES - 11/11/23 - BOOKS: CHRISTMAS, DWALI, HANUKH	359.96
P050940	DENNIS C DEMANETT	3/19/2024 03/01/24-03/13/24 - TEACHER MENTORING SERVICES	247.50
P050941	LADWP-0791	3/19/2024 01/23/24 - 02/22/24 - WATER & POWER SERVICES	7,588.16
P050942	TOMOKO DRISCOLL	3/19/2024 MARUKAI - 02/15/24 - CUCUMBERS, SEAWEED, KANI KANA SUPPLIES	40.79
P050943	AREY JONES EDUCATIONAL SOLUTIONS	3/19/2024 STUDENT LAPTOP SERVICES - PARTS AND LABOR	116.45
P050944	AMAZON CAPITAL SERVICES	3/19/2024 VIOLIN BOW	263.61
P050945	KELLEY MAJOR	3/19/2024 REIMBURSEMENTS - SNACKS	65.59
P050946	FRIENDS OF BALLONA WETLANDS	3/19/2024 03/18/24 - FIELD TRIP TO BALLONA WETLANDS - 6TH B	170.00
P050947	KABAZON WATERS	3/19/2024 02/29/24 - WATER DELIVERY	226.37
P050948	ALEC MYERS	3/19/2024 UCLA - 01/31/24 - PARKING COST FOR 6THC FIELD TRIP	15.00
P050949	AMERICAN LANGUAGE SERVICES	3/19/2024 03/01/24 - INTERPRETATION: AMERICAN SIGN LANGUAGE SERVICES	290.00
P050950	WESTED	3/19/2024 SURVEY SERVICES	598.60
P050951	CARLOS CASTILLO	3/19/2024 TRADER JOES - 03/11/24 - PARM, COCOA, HONEY, ETC.	98.89
STD03/15/24LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	3/19/2024 03/15/24 - PAYROLL - 403B	1,682.65
STD03/19/24OCTAM	OCEAN CHARTER TEACHERS' ASSOCIAT	3/19/2024 03/19/24 - UNION DUES LOCAL CHAPTER	120.00
EFT03/21/24CCU-1924M	CALIFORNIA CREDIT UNION - 1924	3/21/2024 INTUIT - 02/24 - MEMBERSHIP FOR ONLINE BOOKKEEPING	2,241.56
A015930	TEACHERS ON RESERVE	3/25/2024 02/26/24 - 03/01/24 - SUBSTITUTE TEACHER SERVICES	4,578.55
E014373	EMS LINQ INC.	3/25/2024 STUDENT MANAGEMENT W/ APPLICATION PROCESSING	1,015.00
P051309	GREEN EARTH PEST CONTROL, INC	3/25/2024 03/24 - PEST CONTROL SERVICES	800.00
P051310	AMAZON CAPITAL SERVICES	3/25/2024 BOOKS, MARKERS, GLUE STICKS, ETC.	1,389.46
P051311	KABAZON WATERS	3/25/2024 03/24 - WATER DELIVERY	207.99
P051312	HARBOR BUILDING MAINTENANCE, INC	3/25/2024 04/24 - JANITORIAL SERVICES	15,820.00
Total			187,101.15

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

Credit Card Vendor	Statement Number	Charge Description	Amount
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	INTUIT - 02/24 - MEMBERSHIP FOR ONLINE BOOKKEEPING	60.00
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	WALDORF TODAY - JOB POSTING	29.95
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	MISFITS MARKET - SNACKS FOR KINDER CLASS	62.07
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	MSFT - 01/02/24 - 02/01/24 - MICROSOFT OFFICE FOR THE ADMIN TEAM	12.12
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	TOKYO CENTRAL - FOOD FOR RENEWAL WEEK CAMP	48.57
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	BLUE HOST - 01/24/24 - WEB HOSTING FEE	33.00
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	YUMMY FOODS - FOOD FOR RENEWAL WEEK CAMP	50.22
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	BUY FABRICS - FABRIC SUPPLIES FOR HANDWORK 4-8	251.80
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	AUDIBLE - 02/24 - SUBSCRIPTION ONLINE BOOKS	14.95
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	EAST COAST BAGELS - BREAKFAST FOR PROFESSIONAL DEVELOPMENT DAY	156.35
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	COSTCO DELIVERY - SNACKS FOR AFTERCARE	319.55
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	COSTCO DELIVERY - SNACKS FOR AFTERCARE	459.71
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	MISFITS MARKET - SNACKS FOR KINDER CLASS	53.68
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	BLUE HOST - 02/26/24 - WEB HOSTING FEE	33.00
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	COSTCO DELIVERY - FOOD FOR RENEWAL WEEK CAMP	41.34
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	COSTCO DELIVERY - LUNCH SERVICE SUPPLIES	200.69
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	TRADER JOES - FOOD FOR RENEWAL WEEK CAMP	77.92
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	MAILCHIMP -02/24 - MEMBERSHIP FOR ONLINE SCHOOLWIDE COMMUNICATION	72.50
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	WALDORF TODAY - JOB POSTING	29.95
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	SIGNUP GENIUS -02/24 - MEMBERSHIP FOR ONLINE SIGN UP PLATFORM	29.99
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	PAVILIONS - SOFT DRINKS FOR ALUMNI NIGHT	15.62
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	MSFT - 12/26/23 - 01/25/24 - MICROSOFT OFFICE FOR THE ADMIN TEAM	3.25
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	TRADER JOES - FOOD FOR RENEWAL WEEK CAMP	23.05
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	COSTCO DELIVERY - PIZZA FOR ALUMNI NIGHT	65.82
CALIFORNIA CREDIT UNION - 1924	STD02/28/24CCU-2120	COSTCO DELIVERY - FOOD FOR RENEWAL WEEK CAMP	96.46
			\$ 2,241.56

	2023-24			2023-24			Actuals as of												FORECAST Jul-23 - Jun-24	Budget Variance (Better / Worse) / % Better / (Worse)			
	Budget	Trend		2023-24	2023-24	2023-24	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual			Actual	Actual	
				0%	5%	8%	16%	18%	18%	8%	8%	20%	8%	8%	8%	15%	15%	20%	20%	20%	20%	20%	20%
	174	558	30%	11%	5%	8%	16%	18%	18%	8%	8%	20%	8%	8%	8%	15%	15%	20%	20%	20%	20%	20%	20%
	174	558	30%	11%	5%	8%	16%	18%	18%	8%	8%	20%	8%	8%	8%	15%	15%	20%	20%	20%	20%	20%	20%
	174	558	30%	11%	5%	8%	16%	18%	18%	8%	8%	20%	8%	8%	8%	15%	15%	20%	20%	20%	20%	20%	20%
4 - State Appointment Schedule, June Deferral Only, Paid on 31 st																							
1 - District Appointment Schedule, Paid on 1 st																							
Enrollment		568																					
Unduplicated Pupil Percentage		20%																					
ADA		53,153																					
ADA Rate		94%																					
Income																							
8011-8098 - Local Control Funding Formula Sources																							
8011 Local Control Funding Formula		2,155,066																					
8012 Education Protection Account		1,794,765																					
8019 Local Control Funding Formula - Prior Year		(59,308)																					
8098 in lieu of Property Taxes		2,011,120																					
8098 in lieu of Property Taxes, Prior Year		60,673																					
Total 8011-8098 - Local Control Funding Formula Sources		5,962,316																					
8100-8299 - Federal Revenue																							
8181 Special Education - Federal (IDEA)		73,695																					
8221 Child Nutrition - Federal																							
8223 CAFIP Supper																							
8291 Title I		18,476																					
8292 Title I		8,396																					
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		129,863																					
8300-8999 - Other State Revenue																							
8520 Child Nutrition - State		174,817																					
8550 Mandate Block Grant		10,241																					
8561 State Lottery - Non Prop 20		89,168																					
8562 State Lottery - Prop 20		35,143																					
8560 Lottery Revenue		124,311																					
8587 State Grant Pass-Through																							
8591 SFPAU																							
8592 State Mental Health																							
8593 After-School Education & Safety																							
8594 Title I																							
8595 Supplemental Categorical Block Grant																							
8596 Prop 75 Arts & Music																							
8599 State Revenue - Other		146,644																					
Total 8300-8999 - Other State Income		657,340																					
8600-8999 - Other Local Revenue																							
8631 Sale of Equipment & Supplies																							
8634 Food Service Sales																							
8650 Leases & Rentals																							
8660 Interest & Dividend Income																							
8662 Net Increase (Decrease) in Fair Value of Investments																							
8681 Intra-Agency Fee Income																							
8682 Childcare & Enrichment Program Fees		429,339																					
8689 All Other Fees & Contracts																							
8692 Grants		3,000																					

	2023-24	2023-24		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	174	558	30%	11%	5%	8%	16%	18%	18%	8%	8%	20%	8%	8%	8%	15%	15%	20%	20%	20%	20%	20%	20%
	174	558	30%	11%	5%	8%	16%	18%	18%	8%	8%	20%	8%	8%	8%	15%	15%	20%	20%	20%	20%	20%	20%
	174	558	30%	11%	5%	8%	16%	18%	18%	8%	8%	20%	8%	8%	8%	15%	15%	20%	20%	20%	20%	20%	20%
	174	558	30%	11%	5%	8%	16%	18%	18%	8%	8%	20%	8%	8%	8%	15%	15%	20%	20%	20%	20%	20%	20%

0.020191286
 Actuals as of 3/31/2024

Budget	# of months remaining in FY												Actuals as of		Forecast Jul-23 - Jun-24	Budget Variance (Worse / Better / Worse)
	2023-24	2023-24	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Actual		
404,381	395,422	395,422	9,042	37,696	22,265	29,136	62,671	142,072	7,325	47,638	15,628	56,508	48,384	359,422	(8,959)	
68,000	78,365	78,365	775	60	53,692	708	1,558	(65,109)	495	2,375	9,151	13,001	20,449	78,365	10,365	
889	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
859	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35,000	35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	35,000	-	
939,770	941,146	941,146	59,777	355,618	109,044	54,412	123,193	120,073	58,696	121,176	61,794	118,857	113,247	941,146	1,426	
	19,204	19,204	-	276	3,686	-	1,569	13,673	-	-	-	-	-	19,204	19,204	
	7,666,175	7,666,175	424,219	426,223	1,046,678	425,178	561,352	980,922	555,056	646,894	977,976	512,405	503,392	7,666,176	118,445	
TOTAL INCOME																
1,595,955	1,595,955	1,595,955	10,591	19,773	184,904	161,575	156,492	168,216	148,402	167,850	172,787	176,193	192,330	1,879,739	62,864	
386,440	395,310	395,310	25,934	33,001	42,400	30,513	34,756	32,297	31,319	40,242	32,832	42,489	23,176	414,667	(18,277)	
138,722	159,421	159,421	201	1,469	15,457	14,049	9,685	11,721	13,597	16,599	15,056	19,485	10,628	138,479	243	
531,316	548,964	548,964	3,511	33,081	48,720	61,858	63,123	50,829	74,417	57,310	51,886	59,628	44,145	594,202	(62,888)	
154,719	157,976	157,976	7,082	10,766	13,928	14,404	12,270	10,948	13,686	14,709	14,385	17,437	11,334	152,993	1,726	
384,758	392,812	392,812	27,268	36,206	34,291	33,354	31,484	31,303	32,680	35,157	34,127	37,609	30,645	398,493	(13,735)	
	1,654,484	1,654,484	69,996	114,523	150,156	152,042	149,996	138,195	165,699	164,016	148,287	176,647	119,927	1,698,335	(43,851)	
472,519	472,519	472,519	4,463	37,753	42,897	40,390	40,577	40,811	40,725	40,976	41,545	42,196	45,278	458,386	14,133	
66,008	69,301	69,301	3,646	5,067	6,966	6,122	5,627	5,737	6,383	6,980	6,421	8,179	4,662	72,108	(6,100)	
51,309	51,980	51,980	1,161	3,997	4,833	4,427	4,229	4,343	4,409	4,659	4,656	5,116	4,528	50,972	337	
477,705	483,953	483,953	85,620	35,094	40,080	40,669	47,043	45,915	40,241	(10,359)	55,283	50,000	56,000	533,576	(55,871)	
1,769	1,792	1,792	41	294	-	467	(6)	462	181	176	181	176	156	1,795	26	
42,095	42,095	42,095	10,588	3,502	3,503	10,509	-	3,503	3,503	3,503	3,503	3,503	3,503	42,095	-	
42,453	44,010	44,010	1,136	1,194	1,133	849	852	870	1,006	1,007	3,945	4,699	3,190	21,032	(1,685)	
	1,654,484	1,654,484	104,576	86,607	114,836	100,197	92,884	108,934	96,068	47,029	115,753	116,366	113,814	1,694,739	(40,881)	
17,000	17,000	17,000	4,238	214	-	1	1	1	4,182	4,182	4,182	4,182	4,182	17,000	-	
5,386	14,302	14,302	7,084	3,208	153	133	133	677	310	1,004	488	0	0	8,916	(666)	
71,984	72,332	72,332	32,112	16,421	2,215	2,115	2,668	3,437	2,875	3,174	3,174	3,174	3,174	72,332	(848)	
11,114	11,114	11,114	464	399	1,884	1,330	403	1,315	615	504	1,023	1,023	1,023	11,114	-	
19,080	19,080	19,080	354	3,732	6,262	982	4,722	3,732	4,527	7,104	2,122	2,122	2,122	19,080	-	
13,817	19,803	19,803	2,404	2,937	2,024	2,977	3,47	3,684	2,266	170	0	0	0	19,803	(5,986)	
1,626	3,449	3,449	-	-	-	766	-	-	2,683	-	-	-	-	3,449	(1,823)	

State Schedule:
 District Schedule:

8694 In kind Donations
 8695 Contributions & Events
 8696 Other Fundraising
 8697 Extra
 8698 Grants
 8699 All Other Revenue
 8700 Transfers of Appropriations - Special Education
 Total 8690-8700 Other Income Local
 Prior Year Adjustments
 8809 Other Prior Year Adjustment
 Total Prior Year Adjustments
TOTAL INCOME
Expense
 1000 - Certificated Salaries
 1110 Teachers' Salaries
 1120 Teachers' Hourly
 1170 Teachers' Salaries - Substitute
 1175 Teachers' Salaries - Stipend/Extra Duty
 1211 Certificated Pupil Support - Librarians
 1213 Certificated Pupil Support - Guidance & Counseling
 1215 Certificated Pupil Support - Psychologist
 1299 Certificated Pupil Support - Other
 1300 Certificated Supervisors & Administrators' Salaries
 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
 2200 Classified Support Salaries
 2300 Classified Supervisors & Administrators' Salaries
 2400 Classified Office Staff Salaries
 2900 Other Classified Salaries
Total 2000 - Classified Salaries
 3000 - Employee Benefits
 3111 STRS - State Teachers Retirement System
 3212 PERB - Public Employee Retirement System
 3213 PARS - Public Agency Retirement System
 3311 OSDI - Social Security
 3312 MED - Medicare
 3401 HRW - Health & Welfare
 3501 State Unemployment Insurance
 3502 Workers' Compensation Insurance
 3503 Active Employees
 3504 Retirement Benefits
 3901 Other Benefits
Total 3000 - Employee Benefits
 4000 - Supplies
 4111 Core Curricula Materials
 4112 Books & Other Reference Materials
 4311 Student Materials
 4351 Office Supplies
 4371 Custodial Supplies
 4391 Food (Non Nutrition Program)
 4392 Uniforms

	2023-24 Budget	2023-24 Trend	# of months remaining in FY												FORECAST		Budget Variance (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-24	Jun-24		
7438 Interest-Expense	138,155	138,155	-	-	50,016	16,669	16,693	16,493	16,484	-	-	-	49,272	16,395	-	138,155	-	
Total PFD - Other Outgo	138,155	138,155	-	-	50,016	16,669	16,493	16,484	16,484	-	-	-	49,272	16,395	-	138,155	-	
TOTAL EXPENSE	8,574,162	8,711,265	536,483	658,297	849,814	748,962	710,175	777,497	710,175	745,301	664,623	835,859	807,368	753,209	713,377	8,737,076	(162,914)	0%
NET INCOME	(1,036,431)	(1,045,900)	69,199	(234,078)	(422,591)	297,716	(238,527)	(117,468)	(84,025)	392,866	104,530	142,017	(94,963)	(172,714)	(249,917)	(1,070,900)	(44,470)	4%
Operating Income	837,774	837,774	191,319	(111,958)	(301,471)	419,858	(117,468)	(84,025)	392,866	104,530	142,017	(94,963)	(172,714)	(249,917)	(1,070,900)	239,317	(242,126)	(1,035)
EBITDA	635,929	635,929	2,142,466	2,459,866	2,416,233	2,855,790	2,543,541	2,351,860	2,241,787	2,399,226	2,419,184	142,017	(94,963)	(172,714)	(249,917)	2,142,466	(97,937)	
Beginning Cash Balance	2,182,218	2,142,466														2,142,466		
Cash flow from Operating Activities	(1,036,431)	(1,045,900)	69,199	(234,078)	(422,591)	297,716	(238,527)	(117,468)	(84,025)	392,866	104,530	142,017	(94,963)	(172,714)	(249,917)	15,676		
Net Income	837,774	837,774	191,319	(111,958)	(301,471)	419,858	(117,468)	(84,025)	392,866	104,530	142,017	(94,963)	(172,714)	(249,917)	(1,070,900)	239,317		
Change in Accounts Receivable	681,165	(867,545)	1,252,245	109,218	-	46,554	-	-	-	-	1,300	-	-	-	-	-	-	
Prep Year Accounts Receivable	(946,716)	(867,545)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Due from	(21,530)	44,829	98,562	(81,594)	(53,994)	(75,017)	(125,564)	107,887	(1,878)	-	-	-	-	-	-	-	-	
Change in Accounts Payable	(476,950)	(33,118)	(689,024)	(16,174)	(12,345)	(12,345)	(52,247)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)	(12,345)		
Change in Accrued Vacation	-	1,946	(62,232)	57,303	5,772	(65,782)	64,707	595	707	(594,781)	60,352	-	-	-	-	-	-	
Change in Prepaid Expenses	(39,462)	(34,253)	9,589	(27)	(2,618)	(1,378)	-	-	(213)	-	-	-	-	-	-	-	-	
Change in Deposits	-	(461,612)	(461,612)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation Expense	1,464,205	1,465,849	122,120	122,120	122,120	122,120	122,124	122,124	122,125	122,126	122,127	122,250	122,250	122,250	122,250	1,465,849	1,644	
Cash flow from Investing Activities	(36,709)	(36,709)	(16,446)	-	(0)	-	(7,803)	-	(7,803)	-	-	-	-	-	-	(36,709)		
Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash flow from Financing Activities	(267,920)	(284,061)	2,459,866	2,416,233	2,865,790	2,842,541	2,351,860	2,441,787	2,579,131	2,859,226	2,419,184	2,635,664	2,415,104	2,884,275	2,284,275	2,884,275		
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Cash Balance	1,548,579	947,689	2,459,866	2,416,233	2,865,790	2,842,541	2,351,860	2,441,787	2,579,131	2,859,226	2,419,184	2,635,664	2,415,104	2,884,275	2,284,275	2,884,275		