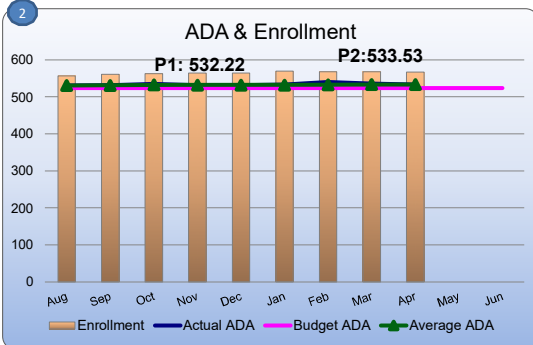


OCEAN CHARTER SCHOOL - Financial Dashboard (April 2024)

1 Key Performance Indicators

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



KEY POINTS

Month 9 enrollment is 567, 9 students higher than budget. The ADA rate is 94.7% and ADA is 533.44, 8.92 ADA higher than budget. Projected Operating Net Income is at \$473K, \$35K above budget. EBITDA is \$671K with a debt service coverage ratio of 1.44.

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 \$71K mostly due to an additional teacher position included on the board approved budget.
- Classified salaries higher than budget by \$98K due to additional elective added, increased hours and rates for a Specialty teacher position, additional kitchen oversight and sub coverage added.

Compared to last month, Ocean's forecasted Net Income increased by \$77K mostly due to increased Aftercare & enrichment program, interest and fundraising revenue.

Operating cash at the end of April was \$2.48M. Projected cash balance at year-end is \$2.04M representing a cash reserve of 28%. Restricted Site cash is \$331K.

3 Average Daily Attendance Analysis

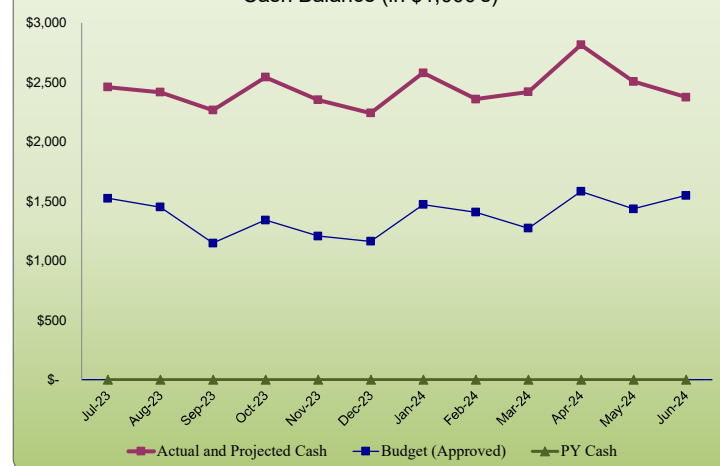
Category	Actual through Month 9	Actual P2	Budgeted P2	Better/(Worse)	Prior Month Forecast	Prior Year P2
Enrollment	567	568	558	10	568	562
ADA %	94.7%	94.8%	94.0%	0.8%	94.8%	92.7%
Average ADA	533.44	533.53	524.52	9.01	533.53	515.96

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%

INCOME STATEMENT	Forecast	VS. Budget		VS. Last Month		FY 23-24 YTD			Historical	
	As of 04/30/24	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	5,962,316	0	4,684,189	4,440,341	243,848	5,271,684	4,711,301
Federal Revenue	109,304	129,363	(20,059)	109,304	0	81,413	65,530	15,883	371,272	635,453
State Revenue	648,414	657,340	(8,926)	634,207	14,207	958,738	423,191	535,546	1,115,585	416,024
Other Local Revenue	547,593	464,339	83,254	483,543	64,050	510,589	335,575	175,013	625,319	1,650,582
Grants/Fundraising	483,487	475,381	8,106	476,807	6,680	416,220	459,423	(43,203)	1,230,115	466,832
TOTAL REVENUE	7,751,113	7,547,731	203,382	7,666,176	84,937	6,651,148	5,724,060	927,088	8,613,974	7,880,191
<i>Total per ADA</i>	14,528	14,390	138	14,369	159				16,695	15,871
<i>w/o Grants/Fundraising</i>	13,622	13,483	138	13,475	147				14,311	14,931
Certificated Salaries	1,871,048	1,942,603	71,555	1,879,739	8,691	1,513,224	1,587,674	74,450	1,897,666	1,864,851
Classified Salaries	1,694,540	1,595,955	(98,585)	1,698,835	4,294	1,397,660	1,268,808	(128,852)	1,753,036	1,449,126
Benefits	1,181,557	1,153,858	(27,698)	1,194,739	13,182	1,007,018	955,809	(51,209)	1,116,165	947,167
Student Supplies	438,256	387,261	(50,995)	424,099	(14,157)	341,795	293,853	(47,942)	409,032	455,412
Operating Expenses	1,894,406	1,832,125	(62,281)	1,875,116	(19,290)	1,521,575	1,575,416	53,841	2,240,748	1,483,695
Other	1,664,372	1,662,359	(2,012)	1,664,549	177	1,337,821	1,402,041	64,220	1,649,938	1,442,104
TOTAL EXPENSES	8,744,179	8,574,162	(170,018)	8,737,076	(7,103)	7,119,093	7,083,602	(35,492)	9,066,585	7,642,355
<i>Total per ADA</i>	16,389	16,347	(43)	16,376	13				17,572	15,392
NET INCOME / (LOSS)	(993,066)	(1,026,431)	33,364	(1,070,900)	77,834	(467,945)	(1,359,541)	891,596	(452,611)	237,836
OPERATING INCOME	473,151	437,774	35,377	395,317	77,834	753,772	1,080,800	(327,028)	1,011,365	1,679,940
EBITDA	671,305	635,929	35,377	593,648	77,657	869,875	1,262,670	(392,794)	1,197,327	1,679,940

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



Year-End Cash Balance		
Projected	Budget	Variance
2,374,961	1,548,579	826,382

7 Balance Sheet

	6/30/2023	3/31/2024	4/30/2024	6/30/2024 FC
Assets				
Cash, Operating	1,811,925	2,088,644	2,485,119	2,044,421
Cash, Restricted	330,541	330,541	330,541	330,541
Accounts Receivable	1,418,270	867	867	842,944
Due From Others	0	21	21	21
Other Assets	75,910	70,717	70,717	110,162
Net Fixed Assets	55,058,605	53,996,214	53,857,640	53,613,141
Total Assets	58,695,250	56,487,004	56,744,905	56,941,229
Liabilities				
A/P & Payroll	174,096	120,474	175,113	275,509
Due to Others	883,015	51,496	39,151	749,912
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	10,624,434
Total Liabilities	12,430,745	10,906,052	10,948,345	11,669,790
Equity				
Beginning Fund Bal.	46,231,868	45,933,964	45,933,964	45,933,964
Net Income/(Loss)	(452,611)	(683,713)	(467,945)	(993,066)
Total Equity	45,779,257	45,250,251	45,466,019	44,940,898
Total Liabilities & Equity	58,210,002	56,156,302	56,414,364	56,610,687

Available Line of Credit				
Days Cash on Hand	87	105	125	103
Cash Reserve %	23.8%	28.7%	34.1%	28.1%
Debt Service Coverage Ratio		0.0%		1.44



OCEAN CHARTER SCHOOL

Financial Analysis

April 2024

Net Income

Ocean Charter School is projected to achieve a net income of -\$993K and an operating net income (adjusted for building project related items) of \$473K in FY23-24 compared to -\$1,026K and \$438K(Operating) in the board approved budget. Reasons for this positive \$33K and 35K variances are explained below in the Income Statement section of this analysis.

Balance Sheet

As of April 30, 2024, the school's operating cash balance was \$2.49M. By June 30, 2024, the school's cash balance is projected to be \$2.08M, which represents a 29% reserve.

As of April 30, 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 April 30, 2024, the Accounts Payable balance, including payroll liabilities, totaled \$175K, compared to \$121K in the prior month.

Income Statement

Revenue

Total revenue for FY23-24 is projected to be \$7.75M, which is \$203K or 2.7% 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) \$57K 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.

Childcare & Enrichment Program Fees (8682) \$46K increase due to increased Aftercare and Afterschool Enrichment program revenue.

Expenses

Total expenses for FY23-24 are projected to be \$8.74M, which is \$170K or 2.0% 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) \$40K over budget due additional substitute services needed to cover for staff and faculty absences, especially due to coverage needed in support positions such as aftercare that were previously covered by classroom assistants and undertermined support staff leave coverage.

Contracted Substitute Teachers (5841) \$57K over budget due to increased contracted substitute services needed and contracted rate being higher than in house subs, especially due to coverage needed in support positions such as aftercare that were previously covered by classroom assistants and undertermined support staff leave coverage.

Classified Teacher Salaries (2131) \$61K 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) \$24K under budget due to decreased 403B employer contributions compared to budget.

Supplies (4000) \$51K over budget due to increased books, custodial supplies and all other supplies purchases.

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 9 is 533.44 with ending enrollment of 567 and a 94.7% attendance rate.

In Month 9, ADA was 532.85 with a 94.0% attendance rate.

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

**Ocean Charter School
Balance Sheet
As of April 30, 2024**

Assets

Current Assets	
Cash	\$2,816,149
Cash in Bank	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$23,026
9128-1045 - Cash in Bank - Hanmi - Business MM Sweep 8349	\$1,045,287
9127-1045 - Cash in Bank - Hanmi - ICS Sweep 8358	\$862,674
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	\$237,892
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$250,000
Total Cash	\$2,815,949
Petty Cash	
9139-1045 - Petty Cash - Ocean	200
Total Petty Cash	\$200
Total Cash	\$2,816,149
Accounts Receivable	
9291 - Due from Grantor Governments	867
Total Accounts Receivable	867
Due From Others	
9351 - Due From Others - General	\$21
Total Due From Others	21
Prepaid Expenses	
9332 - Prepaid Expenses	\$4,396
9333 - Prepaid Long-Term Rent	\$32,165
Total - Prepaid Expenses	36,561
Total Current Assets	\$2,853,598
Long Term Assets	
Fixed Assets	
9420 - Improvement of Sites	58,274,673
9425 - Accumulated Depreciation - Sites	(4,463,158)
9440 - Computers/Equipment	88,768
9445 - Accumulated Depreciation - Computers/Equipment	(68,364)
9446 - Furniture	24,090
9447 - Accumulated Depreciation - Furniture	(11,319)
9450 - Work in Progress	12,460
Total Fixed Assets	53,857,150
Right of Use Assets	
9462 - ROU Equipment	50,861
9467 - ROU Accumulated Amortization Equipment	(16,705)
Total Right of Use Assets	34,156
Total Long Term Assets	\$53,891,306
Total Assets	\$56,744,904
Liabilities & Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
9501 - Accounts Payable Posting	107,111
9515 - Nvoicepay Refund Payable	653
9516 - Accrued Payable	(0)
Total Accounts Payable	\$107,765
Payroll Liabilities	
9531 - SUI - State Unemployment Insurance	155
9533 - STRS - State Teachers Retirement System	64,998
9543 - Other Retirement Benefits	1,810
9545 - Salaries Payable	1,517
9551 - Employee Union Dues	(1,133)
Total Payroll Liabilities	67,348
Due to Others	\$39,151

9591 - Due to Grantor Governments	24,930
9625 - Current Leases Payable	14,221
Total Due to Others	39,151
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	\$634,784
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	\$11,278,885
Equity	
Unrestricted Fund Balance	
Beginning Fund Balance	\$45,779,257
Net Income	(467,945)
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	\$45,466,018
Restricted Fund Balance	\$0
9797 - Restricted Net Position	\$0
Total Restricted Fund Balance	0
Total Equity	\$45,466,019
Total Liabilities & Equity	\$56,744,904

Ocean Charter School
Income Statement
For the 10 Months Ending April 30, 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)	1,670,935	1,720,383	(49,448)	2,567,167	896,232
8012 - Education Protection Account	455,036	422,434	32,602	1,248,113	1,227,245	20,868	1,512,037	263,924
8019 - Local Control Funding Formula - Prior Year	(9,084)	0	(9,084)	(21,640)	0	(21,640)	0	21,640
8096 - In Lieu of Property Taxes	140,433	124,696	15,737	1,725,317	1,492,713	232,604	1,742,104	16,787
8098 - In Lieu of Property Taxes - Prior Year	61,464	0	61,464	61,464	0	61,464	0	(61,464)
Total LCFF Revenues	\$848,351	\$765,070	\$83,281	\$4,684,189	\$4,440,341	\$243,848	\$5,821,308	\$1,137,119
Federal Revenues								
8221 - Child Nutrition - Federal	8,230	8,058	172	59,192	37,746	21,445	73,796	14,605
8291 - Title I	0	9,293	(9,293)	12,588	18,586	(5,998)	37,171	24,583
8292 - Title II	0	2,099	(2,099)	7,133	4,198	2,935	8,396	1,263
8295 - Title IV, SSAE	0	2,500	(2,500)	2,500	5,000	(2,500)	10,000	7,500
Total Federal Revenues	\$8,230	\$21,950	(\$13,720)	\$81,413	\$65,530	\$15,883	\$129,363	\$47,951
Other State Revenues								
8520 - Child Nutrition - State	0	19,089	(19,089)	223,825	89,418	134,407	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	22,292	(22,292)	47,661	44,584	3,077	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	30,750	0	30,750	0	(30,750)
8595 - Expanded Learning Opportunity Program	14,421	18,120	(3,699)	213,898	146,970	66,928	201,328	(12,570)
8596 - Prop 28 Arts & Music	13,627	0	13,627	27,254	0	27,254	0	(27,254)
8599 - State Revenue - Other	0	36,661	(36,661)	405,156	131,979	273,177	146,644	(258,512)
Total Other State Revenues	\$31,940	\$96,162	(\$64,222)	\$958,738	\$423,191	\$535,546	\$657,340	(\$301,397)
Local Revenues								
8660 - Interest & Dividend Income	2,183	0	2,183	13,634	0	13,634	0	(13,634)
8682 - Childcare & Enrichment Program Fees	40,364	37,012	3,352	475,339	335,575	139,763	429,339	(46,000)
8689 - All Other Fees & Contracts	0	0	0	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	\$42,548	\$37,012	\$5,536	\$491,385	\$335,575	\$155,810	\$464,339	(\$27,046)
Grants & Fundraising								
8692 - Grants	0	0	0	440	3,000	(2,560)	3,000	2,560
8695 - Contributions & Events	40,592	22,578	18,014	402,102	419,726	(17,624)	404,380	2,279
8696 - Other Fundraising	5,283	7,473	(2,190)	13,678	36,697	(23,019)	68,000	54,322
Total Grants & Fundraising	\$45,875	\$30,051	\$15,824	\$416,220	\$459,423	(\$43,203)	\$475,380	\$59,161
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	\$976,944	\$950,245	\$26,700	\$6,651,148	\$5,724,060	\$927,088	\$7,547,731	\$896,583
Expenses								
Certificated Salaries								
1110 - Teachers' Salaries	134,220	144,151	(9,931)	1,194,467	1,307,359	(112,892)	1,595,661	401,194
1170 - Teachers' Salaries - Substitute	6,794	6,393	402	88,962	54,902	34,060	67,688	(21,274)
1175 - Teachers' Salaries - Stipend/Extra Duty	1,617	476	1,141	24,544	13,588	10,956	25,065	521
1213 - Certificated Pupil Support - Guidance & Counseling	0	0	0	124	0	124	0	(124)
1299 - Certificated Pupil Support - Other	707	0	707	6,705	0	6,705	0	(6,705)
1300 - Certificated Supervisors' & Administrators' Salaries	31,456	21,182	10,274	198,422	211,824	(13,402)	254,189	55,767
Total Certificated Salaries	\$174,795	\$172,202	\$2,593	\$1,513,224	\$1,587,674	(\$74,450)	\$1,942,603	\$429,379
Classified Salaries								
2111 - Instructional Aide & Other Salaries	36,880	32,596	4,284	353,050	280,248	72,802	386,440	33,389
2121 - After School Staff Salaries	12,983	13,102	(118)	106,293	112,519	(6,226)	138,722	32,429
2131 - Classified Teacher Salaries	50,034	50,457	(423)	488,577	430,403	58,174	531,316	42,739
2200 - Classified Support Salaries	11,723	14,071	(2,349)	121,560	126,577	(5,017)	154,719	33,160
2400 - Classified Office Staff Salaries	32,068	32,848	(780)	328,179	319,061	9,118	384,758	56,579
Total Classified Salaries	\$143,688	\$143,073	\$614	\$1,397,660	\$1,268,808	\$128,852	\$1,595,955	\$198,295

Ocean Charter School
Income Statement
For the 10 Months Ending April 30, 2024

	Current Month Actual	Current Month Budget	Current Month Variance	YTD Actual	YTD Budget	YTD Variance	Total Budget	Budget Remaining
Employee Benefits								
3111 - STRS - State Teachers Retirement System	39,463	41,347	(1,885)	368,830	387,813	(18,984)	472,519	103,689
3311 - OASDI - Social Security	6,001	6,125	(124)	58,847	51,215	7,632	66,008	7,161
3331 - MED - Medicare	4,521	4,572	(50)	41,194	41,419	(225)	51,309	10,115
3401 - H&W - Health & Welfare	102,098	39,809	62,290	468,151	398,088	70,063	477,705	9,554
3501 - SUI - State Unemployment Insurance	155	158	(3)	1,417	1,428	(11)	1,769	352
3601 - Workers' Compensation Insurance	3,503	3,508	(5)	56,025	42,095	13,930	42,095	(13,930)
3901 - Other Retirement Benefits	1,214	3,806	(2,592)	10,401	33,751	(23,350)	42,453	32,052
3902 - Other Benefits	1,258	0	1,258	2,153	0	2,153	0	(2,153)
Total Employee Benefits	\$158,213	\$99,324	\$58,888	\$1,007,018	\$955,809	\$51,209	\$1,153,858	\$146,840
Supplies								
4111 - Core Curricula Materials	0	0	0	4,453	17,000	(12,547)	17,000	12,547
4211 - Books & Other Reference Materials	488	0	488	14,302	5,386	8,916	5,386	(8,916)
4311 - Student Materials	653	5,999	(5,346)	63,463	59,987	3,476	71,984	8,521
4351 - Office Supplies	1,134	926	208	9,179	9,262	(83)	11,114	1,935
4371 - Custodial Supplies	0	1,590	(1,590)	27,619	15,900	11,719	19,080	(8,539)
4391 - Food (Non Nutrition Program)	2,850	1,151	1,699	20,532	11,514	9,017	13,817	(6,715)
4392 - Uniforms	262	136	127	3,711	1,355	2,356	1,626	(2,085)
4393 - PE & Sports Equipment	200	587	(387)	1,524	5,865	(4,341)	7,038	5,514
4395 - Before & After School Program Supplies	30	166	(135)	4,273	1,658	2,616	1,989	(2,284)
4399 - All Other Supplies	1,318	0	1,318	25,899	19,164	6,735	19,164	(6,735)
4411 - Non Capitalized Equipment	0	0	0	13,007	20,000	(6,993)	20,000	6,993
4711 - Nutrition Program Food & Supplies	21,002	14,667	6,335	153,835	126,763	27,072	199,063	45,228
Total Supplies	\$27,937	\$25,221	\$2,716	\$341,795	\$293,853	\$47,942	\$387,261	\$45,466
Operating Expenses								
5211 - Travel & Conferences	0	2,875	(2,875)	7,244	28,750	(21,506)	34,500	27,256
5311 - Dues & Memberships	294	2,445	(2,151)	20,647	24,446	(3,798)	29,335	8,687
5451 - General Insurance	19,513	19,557	(44)	234,175	234,683	(508)	234,683	508
5511 - Utilities	16,677	8,645	8,032	96,070	86,451	9,619	103,741	7,671
5531 - Housekeeping Services	15,820	15,675	145	175,987	156,750	19,237	188,100	12,113
5599 - Other Facility Operations & Utilities	13,156	7,238	5,918	52,355	72,378	(20,023)	86,853	34,498
5621 - Equipment Lease	4,859	2,843	2,016	30,733	28,433	2,300	34,120	3,387
5631 - Vendor Repairs	0	559	(559)	3,728	5,588	(1,860)	6,706	2,978
5812 - Field Trips & Pupil Transportation	9,351	5,667	3,684	19,506	56,667	(37,160)	68,000	48,494
5821 - Legal	1,014	3,602	(2,588)	19,918	36,021	(16,103)	43,225	23,307
5823 - Audit	0	1,454	(1,454)	24,994	14,542	10,452	17,450	(7,544)
5831 - Advertisement & Recruitment	(2,199)	417	(2,616)	1,535	4,167	(2,632)	5,000	3,465
5841 - Contracted Substitute Teachers	14,289	3,771	10,518	87,103	37,712	49,391	45,254	(41,849)
5842 - Special Education Services	(3,780)	0	(3,780)	(3,780)	0	(3,780)	0	3,780
5844 - After School Services	2,700	604	2,096	19,420	6,039	13,381	7,247	(12,173)
5849 - Other Student Instructional Services	10,928	4,689	6,239	24,550	46,886	(22,336)	56,263	31,713
5852 - PD Consultants & Tuition	4,888	5,018	(131)	41,206	50,182	(8,976)	60,218	19,012
5854 - Nursing & Medical (Non-IEP)	0	447	(447)	5,682	4,473	1,208	5,368	(314)
5859 - All Other Consultants & Services	8,591	18,116	(9,525)	164,991	181,159	(16,168)	217,391	52,400
5861 - Non Instructional Software	0	4,168	(4,168)	24,509	41,683	(17,173)	50,019	25,510
5865 - Fundraising Cost	306	3,234	(2,928)	14,897	32,337	(17,440)	38,804	23,907
5871 - District Oversight Fees	4,161	4,851	(690)	51,120	48,511	2,609	58,213	7,093
5872 - Special Education Fees (SELPA)	27,960	25,021	2,939	343,507	307,397	36,110	357,438	13,931
5898 - Uncategorized Expenses	0	0	0	539	0	539	0	(539)
5899 - All Other Expenses	2,389	2,954	(565)	32,321	29,538	2,784	35,445	3,124
5911 - Office Phone	0	902	(902)	5,781	9,023	(3,241)	10,827	5,046
5921 - Internet	0	2,073	(2,073)	20,905	20,725	180	24,870	3,965
5923 - Website Hosting	0	779	(779)	43	7,792	(7,749)	9,350	9,307
5931 - Postage & Shipping	50	178	(128)	1,890	1,776	114	2,131	241
5999 - Other Communications	0	131	(131)	0	1,312	(1,312)	1,574	1,574
Total Operating Expenses	\$150,966	\$147,911	\$3,055	\$1,521,575	\$1,575,416	(\$53,841)	\$1,832,125	\$310,550
Capital Outlay								
6901 - Depreciation Expense	122,250	122,017	233	1,221,718	1,220,171	1,547	1,464,205	242,487
Total Capital Outlay	\$122,250	\$122,017	\$233	\$1,221,718	\$1,220,171	\$1,547	\$1,464,205	\$242,487
Other Expenses								
7438 - Interest Expense	(16,672)	16,344	(33,016)	116,103	181,870	(65,767)	198,155	82,051
Total Other Expenses	(16,672)	\$16,344	(\$33,016)	\$116,103	\$181,870	(\$65,767)	\$198,155	\$82,051
Total Expenses	\$761,176	\$726,093	\$35,083	\$7,119,093	\$7,083,602	\$35,492	\$8,574,162	\$1,455,069
Net Income	\$215,768	\$224,152	(\$8,384)	(\$467,945)	(\$1,359,542)	\$891,596	(\$1,026,431)	(\$558,485)

**Ocean Charter School
Check Register
For the Month Ending April 30, 2024**

Check #	Vendor Name	Date Description	Amount
A016047	EXCELLENT EDUCATION DEVELOPMENT	4/1/2024 02/24 - CALPADS & SIS SUPPORT SERVICES	11,791.67
E014466	OFFICE DEPOT	4/1/2024 COPY PAPER (10)	295.54
P051624	SAN JOAQUIN COUNTY OF EDUCATION	4/1/2024 FY23-24 - EDJOIN ACCOUNT FEES	1,200.00
2003144	CALIFORNIA TEACHERS ASSOCIATION	4/2/2024 01/12/24 - UNION DUES CTA	948.24
EFT04/04/24CSM	CHARTERSAFE	4/4/2024 04/24 - PACKAGE PREMIUM	23,016.00
2003145	CALIFORNIA TEACHERS ASSOCIATION	4/8/2024 03/29/24 - UNION DUES CTA	768.06
E014563	GMS ELEVATOR SERVICES, INC.	4/9/2024 04/24 - MONTHLY ELEVATOR SERVICE	360.00
P051915	AMAZON CAPITAL SERVICES	4/9/2024 INSTRUMENT CABLE	49.23
STD03/29/24LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	4/9/2024 03/29/24 - PAYROLL - 403B	1,827.15
STD03/29/24OCTAM	OCEAN CHARTER TEACHERS' ASSOCIAT	4/9/2024 03/29/24 - UNION DUES LOCAL CHAPTER	127.50
A016324	ONTARIO REFRIGERATION SERVICE, INC	4/16/2024 03/24 - HVAC REPAIR SERVICES	999.00
1363M	A NOISE WITHIN	4/18/2024 04/18/24 - SMAT KING HELEY FIELD TRIP ADMISSION - 8TH GRADE	450.00
STD04/15/24LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	4/22/2024 04/15/24 - PAYROLL - 403B	1,655.33
A016472	CHARTER'S CHOICE EDUCATIONAL SER)	4/23/2024 02/27/24 - 03/06/24 - COUNSELING SERVICES	1,923.75
A016473	EXCELLENT EDUCATION DEVELOPMENT	4/23/2024 03/24 - CALPADS & SIS SUPPORT SERVICES	11,791.67
A016474	TEACHERS ON RESERVE	4/23/2024 03/18/24 - 03/22/24 - SUBSTITUTE TEACHER SERVICES	7,264.57
A016475	YOUNG, MINNEY & CORR LLP	4/23/2024 03/24 - LEGAL SERVICES	1,014.34
A016476	WELLS FARGO FINANCIAL LEASING, INC.	4/23/2024 04/24 - PRINTER LEASE	4,462.56
A016477	ONTARIO REFRIGERATION SERVICE, INC	4/23/2024 04/24 - 06/24 - HVAC MAINTENANCE	3,460.00
A016478	DEBORAH FRYMAN	4/23/2024 02/13/24 - 03/01/24 - MENTORING SERVICES	812.50
E014798	CBE	4/23/2024 TONER SHIPPING COSTS	27.00
E014799	STAPLES BUSINESS ADVANTAGE	4/23/2024 COPY PAPERS	487.17
E014800	GOPHER	4/23/2024 (2) - OMNIKIN REPLACEMENT BLADDERS	199.60
EFT04/23/24CCU-1924M	CALIFORNIA CREDIT UNION - 1924	4/23/2024 STATEMENT ENDING 03/28/24 - CCU - 2120	4,933.60
P052628	AMAZON CAPITAL SERVICES	4/23/2024 LIQUID FABRIC DYE, SILVER PAINTS, ETC.	22.86
P052629	CHARTERLIFE	4/23/2024 04/24 - HEALTH BENEFITS	55,523.48
P052630	AMAZON CAPITAL SERVICES	4/23/2024 BOOKS: CHARLOTTE'S WEB	1,488.85
P052631	KABAZON WATERS	4/23/2024 04/11/24 - WATER DELIVERY	172.18
P052632	WALDORF INSTITUTE OF SOUTHERN CAI	4/23/2024 04/01/24 - 04/06/24 - WALDORF PRACTICAL ARTS TRAINING MODULE#3	385.00
P052633	SOCALGAS	4/23/2024 02/26/24 - 03/26/24 - GAS CHARGES	796.85
P052634	KIM STOKES	4/23/2024 COSTCO - CAMPING FOOD - MEATBALLS, RAISINS, PATTIES, ETC.	1,049.11
P052635	ATHENS SERVICES	4/23/2024 04/24 - WASTE COLLECTION AND DISPOSAL SERVICES	1,520.33
P052636	YUKO YAMADA	4/23/2024 LAKESHORE - 03/15/24 - BALL, DRUM - MOMOTARO PLAY	107.02
P052637	LADWP-0791	4/23/2024 02/21/24 - 03/25/24 - WATER AND POWER CHARGES	7,726.39
P052638	DIGITAL ARCHIVING SYSTEMS, LLC	4/23/2024 07/03/24 - 06/30/24 - 3RD QUARTER PERIOD OF SCHOOL AGREEMENT	8,250.00
P052639	LUIZ O PEREIRA	4/23/2024 03/24- AFTER SCHOOL CAPOEIRA CLASSES	300.00
P052640	KELLEY MAJOR	4/23/2024 RAINBOW ACRES - 03/05/24 - MAPLE SYRUP, OATMEAL	92.94
P052641	TRISH MAZURE	4/23/2024 ARMSTRONG - 03/19/24 - SEEDS	171.36
P052642	VIRGINIA T. MINAMI	4/23/2024 03/30/24 - TAIKO CLASSES AND PERFORMANCE	2,000.00
1364M	BONNIE RIVERS	4/24/2024 REIM: COUNTY OF LOS ANGELES - 06/16/24 - 06/30/24 - CAMPING RESERVATION	1,102.00
2003146	CALIFORNIA TEACHERS ASSOCIATION	4/30/2024 04/15/24 - UNION DUES CTA	873.60
2003147	CALIFORNIA TEACHERS ASSOCIATION	4/30/2024 04/30/24 - UNION DUES CTA	993.96
P053031	ANNETTE PARRY	4/30/2024 04/10/24 - 04/12/24 - MENTORING SERVICES & REIMBURSEMENT FOR MEDIEVAL GAME:	2,910.16
P053032	LADWP-0791	4/30/2024 03/25/24 - 04/22/24 - WATER AND POWER CHARGES	6,067.07
P053033	KAREN FENSWICK	4/30/2024 CA STATE PARK - 6A CAMPING FIELD TRIP - CAMPSITE COST	457.99
P053034	YUKO YAMADA	4/30/2024 ALDI - CUCUMBER, TOMATOES	36.70
Total			171,912.33

**Ocean Charter School
Credit Card Register
For the Month Ending April 30, 2024**

Credit Card Vendor	Statement Number	Charge Description	Amount
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	DEPT. PARKS WEBSITE - 04/23/24 - 04/25/24 - 3B - CAMPING SITE FOR FIELD TRIP - K	457.99
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	COSTCO DELIVERY - CRACKERS, CELERY, CHEESE, ETC. SNACKS FOR AFTERCARI	738.16
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	STEINER BOOKS - 18 PD BOOKS FOR TEACHERS CONFERENCE	473.00
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	KRYOLAN - MAKEUP FOR MOMOTARO PLAY	56.99
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	SQUAD LOCKER - (7) SPORTS JERSEYS FOR AFTER SCHOOL SPORT PROGRAM	262.32
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	VIMEO - 03/24 - 03/25 - MEMBERSHIP FOR ONLINE VIDEO CONTENT PLATFORM	160.00
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	RECREATION.GOV - 05/29/24 - 05/31/24 - 4B - CAMPING SITE FOR FIELD TRIP - KNUT:	308.00
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	DEPT. PARKS WEBSITE - 04/30/24 - 05/02/24 - 6B - CAMPING SITE FOR FIELD TRIP - F	631.96
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	WAYFAIR - (1) CHAIR, (1) LOVESEAT FOR ASSISTANT DIRECTORS OFFICE	502.58
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	AUDIBLE - 03/24 - SUBSCRIPTION - ONLINE BOOKS	14.95
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	INTUIT QB - 03/26/24 - 04/26/24 - MEMBERSHIP FOR ONLINE BOOKKEEPING	60.00
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	MISFIT MARKET - KINDER SNACK SUPPLIES - CUCUMBER, TOMATOES, APPLES, ETC	241.77
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	SMART & FINAL - CUTTING BOARDS FOR KITCHEN	32.97
CALIFORNIA CREDIT UNION - 1924	STD03/28/24CCU-2120	MAILCHIMP - 03/24 - MEMBERSHIP FOR ONLINE SCHOOLWIDE COMMUNICATION, SII	992.91
		\$	4,933.60

OCEAN CHARTER SCHOOL

2023-24 Cash Flow Forecast

Prepared by B&D. For use by LEAD and LEAD-Admins only © 2023 LEAD

0.020191286

Actuals as of 4/30/2024

State Schedule: District Schedule: # of months remaining in FY

	2023-24 Budget	2023-24 Trend	Actuals as of 4/30/2024												FORECAST Jul-23 - Jun-24	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			Actual			
4 - State Appointment Schedule - June Deferral Only - Paid on 31st																				
1 - District Appointment Schedule - Paid on Time																				
# of School Days in Month	174		0	0	16	16	18	18	19	19	18	14	15	20	20	18	174			
Enrollment	558	568	558	568	568	568	568	568	568	568	568	568	568	568	568	568	568	568	568	
Unduplicated Pupil Percentage	20%	30%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	
ADA	524.52	533.53	524.52	533.53	533.53	533.53	533.53	533.53	533.53	533.53	533.53	533.53	533.53	533.53	533.53	533.53	533.53	533.53	533.53	
ADA Rate	94%	95%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	
Income																				
8011-8098 - Local Control Funding Formula Sources																				
8011 Local Control Funding Formula	2,567,467	2,155,066	1,154,448	207,807	207,807	207,807	207,807	207,807	207,807	207,807	207,807	207,807	207,807	207,807	207,807	207,807	2,155,066	88,127	-16%	
8012 Education Protection Account	1,512,037	1,794,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,794,765	282,728	19%	
8019 Local Control Funding Formula - Prior Year	(59,308)	(59,308)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(59,308)	(59,308)	100%	
8096 In lieu of Property Taxes	1,742,104	2,011,120	217,176	144,784	144,784	144,784	144,784	144,784	144,784	144,784	144,784	144,784	144,784	144,784	144,784	144,784	2,011,120	269,016	15%	
8098 In lieu of Property Taxes, Prior Year	60,673	60,673	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,673	60,673	100%	
Total 8011-8098 - Local Control Funding Formula Sources	5,821,308	5,962,316	332,624	749,129	352,591	352,591	352,591	352,591	352,591	352,591	352,591	352,591	352,591	352,591	352,591	352,591	5,892,316	141,007	2%	
8100-8299 - Federal Revenue																				
8181 Special Education - Federal (IDEA)	73,796	73,695	-	4,416	-	-	-	-	4,880	-	-	-	-	-	-	-	-	73,695	(101)	0%
8223 Child Nutrition - Federal	37,171	18,476	-	-	-	-	-	-	12,588	-	-	-	-	-	-	-	-	18,476	(18,695)	-50%
8291 Title I	8,396	7,133	-	-	-	-	-	-	7,133	-	-	-	-	-	-	-	-	7,133	(1,263)	-15%
8292 Title II	10,000	10,000	-	-	-	-	-	-	2,500	-	-	-	-	-	-	-	-	10,000	-	-
8295 Title IV, SSAE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8296 Title IV, PCSGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 Facilities Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8299 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 8100-8299 - Other Federal Income	129,863	109,304	21,721	1,254	15,739	15,739	15,739	15,739	19,968	7,133	4,205	4,205	4,205	7,133	7,133	7,133	109,304	(20,099)	-16%	
8300-8599 - Other State Revenue																				
8520 Child Nutrition - State	174,817	180,046	130,119	11,901	39,892	12,242	9,873	12,242	10,193	47,661	19,797	47,661	19,797	19,797	19,797	19,797	180,046	5,229	3%	
8550 Mandate Block Grant	10,241	10,241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,241	-	-
8561 State Lottery - Non Prop 20	89,168	98,402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	98,402	9,234	10%
8562 State Lottery - Prop 20	35,143	40,028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,028	4,885	14%
8560 Lottery Revenue	124,311	138,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	138,430	14,119	11%
8587 State Grant Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8591 SFPAU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8592 State Mental Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8593 After-School Education & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8595 Opportunity Program	201,328	144,235	96,953	8,009	14,417	14,417	14,417	14,417	14,417	14,417	14,417	14,417	14,417	14,417	14,417	14,417	144,235	(57,093)	-38%	
8596 Prop 75 Arts & Music	29,320	29,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,320	-	-
8599 State Revenue - Other	146,644	146,142	251,667	153,489	-	-	-	-	-	-	-	-	-	-	-	-	-	146,142	(501)	0%
Total 8300-8599 - Other State Revenue	657,340	668,814	479,739	10,097	183,565	68,240	28,048	78,079	159,968	7,133	4,205	4,205	4,205	7,133	7,133	7,133	668,814	(8,296)	-1%	
8600-8999 - Other Local Revenue																				
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest & Dividend Income	-	-	36	36	391	2,239	2,096	2,239	2,239	2,096	2,239	2,183	2,183	2,183	2,183	2,183	18,050	18,050	100%	
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8681 Intra-Agency Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8682 Childcare & Enrichment Program Fees	429,339	475,339	200	49,924	117,278	32,696	22,414	56,739	40,432	48,780	66,511	40,364	40,364	49,173	49,173	49,173	475,339	46,000	11%	
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8692 Grants	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	

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 4/30/2024

State Schedule: District Schedule:	# of months remaining in FY	Actuals as of 4/30/2024												Forecast Jul-23 - Jun-24	Budget Variance (Worse) / % Better / (Worse)		
		2023-24 Budget	2023-24 Trend	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24			May-24	Jun-24
8694 In-kind Donations		404,381		9,042	37,696	37,696	22,265	29,136	62,671	142,072	142,072	47,638	40,592	57,462	49,201	402,102	-2%
8695 Contributions & Events		68,000		775	60	3,692	53,692	708	1,558	(65,109)	(65,109)	2,375	5,283	13,001	20,449	78,365	15%
8699 Other Fundraising																	
8699a Grants																	
8699b Other Grants		35,000														35,000	
8729 Transfers of Appropriations - Special Education																	
Total 6500-9999 Other Income Local		939,770		9,817	35,696	109,004	54,412	123,139	64,231	120,073	120,073	121,176	88,423	125,099	118,623	1,013,876	8%
Prior Year Adjustments																	
8909 Other Prior Year Adjustment					276	3,686		1,569	1,569	13,673	13,673					19,204	100%
Total Prior Year Adjustments		7,547,731		424,219	426,223	1,046,678	425,178	561,352	561,352	980,922	980,922	646,894	976,944	518,724	509,075	7,761,113	100%
TOTAL INCOME																	3%
Expense																	
1000 - Certificated Salaries																	
1110 Teachers' Salaries		1,595,661		142,165	140,594	146,053	126,962	125,307	134,495	134,495	131,581	134,220	140,085	142,665	147,098	1,477,098	7%
1120 Teachers' Hourly																	
1170 Teachers' Salaries - Substitute		67,688		6,878	9,078	10,661	10,927	8,075	11,150	11,150	13,409	6,794	12,184	15,991	10,791	107,791	-9%
1175 Teachers' Salaries - Stipend/Extra Duty		25,065		848	1,288	7,269	2,903	2,453	2,927	2,927	1,958	1,617	1,578	6,801	32,923	(7,858)	-31%
1211 Certified Pupil Support - Librarians																	
1213 Certified Pupil Support - Guidance & Counseling																	
1215 Certified Pupil Support - Psychologist																	
1299 Certified Pupil Support - Other		254,189		10,591	19,773	19,773	18,750	19,773	18,987	19,773	19,773	31,456	21,140	24,938	8,612	8,612	100%
1300 Certificated Supervisors & Administrators' Salaries		244,500														244,500	4%
1900 Other Certificated Salaries																	
Total 1000 - Certificated Salaries		1,947,603		169,664	170,734	184,904	161,575	156,492	168,216	168,216	167,850	174,795	176,201	181,623	1,871,048	71,555	4%
2000 - Classified Salaries																	
2111 Instructional Aide & Other Salaries		386,440		33,001	45,710	42,400	30,513	34,756	32,297	31,319	40,242	36,880	42,521	23,193	41,764	418,764	-8%
2121 After-School Staff Salaries		138,722		1,469	10,533	15,457	14,049	9,685	13,721	13,597	16,599	12,983	19,485	10,628	13,406	136,406	2%
2131 Classified Teacher Salaries		531,316		33,081	45,695	48,720	61,868	63,123	50,829	74,417	57,310	50,034	59,696	44,206	59,479	611,163	-12%
2200 Classified Support Salaries		154,719		7,082	10,766	13,928	14,404	12,270	10,948	12,045	14,709	11,723	17,477	11,360	15,036	150,396	3%
2300 Classified Supervisors & Administrators' Salaries		384,758		27,268	36,206	34,291	33,354	31,484	31,303	32,680	35,157	32,068	37,640	30,675	38,694	386,494	-3%
2900 Other Classified Salaries																	
Total 2000 - Classified Salaries		1,595,955		114,523	150,156	155,390	152,042	149,996	138,195	165,699	164,016	143,688	176,818	120,062	1,691,500	(89,585)	-6%
3000 - Employee Benefits																	
3111 STRS - State Teachers Retirement System		472,519		37,753	40,775	42,897	40,390	40,577	40,811	40,725	40,976	39,463	42,208	43,244	45,281	454,281	4%
3212 PERs - Public Employee Retirement System																	
3311 OASDI - Social Security		66,008		5,067	6,517	6,966	6,122	5,627	5,737	6,383	6,980	6,001	8,186	4,667	7,700	(5,995)	-9%
3401 MED - Medicare		51,309		3,997	4,534	4,813	4,427	4,229	4,343	4,409	4,659	4,521	5,119	4,374	5,069	622	1%
3501 Workers' Compensation Insurance		477,205		35,094	40,080	39,990	40,669	47,043	45,915	40,241	(10,359)	102,098	50,000	50,000	524,151	(46,446)	-10%
3502 Workers' Compensation Insurance																	
3503 State Unemployment Insurance		42,095		3,502	2,994	467	(6)	(6)	462	3,503	3,503	3,503	177	151	174	25	1%
3504 Other Employee Benefits																	
3505 Other Employee Benefits		42,453		1,194	1,140	1,133	849	852	870	1,006	1,007	1,134	4,703	3,194	18,238	34,155	57%
3506 Other Employee Benefits																	
Total 3000 - Employee Benefits		1,153,858		86,607	114,836	100,197	92,884	108,934	97,675	96,068	47,029	158,213	116,939	120,662	1,483,559	(16,688)	-2%
4000 - Supplies																	
4111 Core Curricula Materials		17,000		214	1,244	153	2,115	2,115	2,685	3,130	1,004	488	1,274	1,274	7,000	10,000	59%
4211 Books & Other Reference Materials		5,386		3,208	1,244	153	2,115	2,685	3,130	1,004	488	1,274	1,274	7,000	10,000	15,386	-186%
4311 Student Materials		71,984		16,421	1,262	2,215	2,685	3,130	3,437	2,156	653	10,435	10,435	10,435	12,348	(2,348)	-17%
4353 Office Supplies		11,114		399	1,884	1,330	403	1,315	615	504	1,134	968	968	11,114	11,114		
4371 Custodial Supplies		19,080		354	6,262	982	4,722	3,732	4,527	7,104	170	2,850	19,803	19,803	19,803	(8,539)	-45%
4391 Food (Non-Nutrition Program)		13,817		2,937	2,024	871	2,977	3,47	3,684	2,266	2,683	2,62	2,62	3,711	2,085	(1,886)	-43%
4392 Uniforms		1,626					766									(2,085)	-128%

	2023-24 Budget	2023-24 Trend	# of months remaining in FY												Actuals as of 4/30/2024		FORECAST Jul-23 - Jun-24	Budget Variance Better / (Worse) / % Better / (Worse)
			12	11	10	9	8	7	6	5	4	3	2	1	Jun-24	Actual		
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
7438 Interest Expense	188,155	188,155	-	-	50,016	16,669	16,669	16,693	16,493	16,484	16,484	16,484	16,484	16,484	16,484	16,484	16,484	16,484
Total P&O - Other Outgo	188,155	188,155	-	-	50,016	16,669	16,669	16,693	16,493	16,484	16,484	16,484	16,484	16,484	16,484	16,484	16,484	16,484
TOTAL EXPENSE	8,374,162	8,746,951	538,483	658,297	849,814	748,962	710,175	777,497	710,175	745,301	664,623	664,623	664,623	664,623	664,623	664,623	664,623	664,623
NET INCOME	(1,036,431)	(995,838)	60,199	(234,078)	(422,591)	287,716	(238,537)	(117,468)	(238,537)	(117,468)	(238,537)	(117,468)	(238,537)	(117,468)	(238,537)	(117,468)	(238,537)	(117,468)
Operating Income	837,774	837,774	191,319	(111,958)	(301,471)	419,886	(84,025)	(84,025)	392,866	392,866	104,520	104,520	104,520	104,520	104,520	104,520	104,520	104,520
EBTDA	635,929	635,929	416,369	536,178	771,694	626,842	655,377	655,377	580,055	622,921	542,373	542,373	542,373	542,373	542,373	542,373	542,373	542,373
Beginning Cash Balance	2,182,218	2,142,466	2,142,466.62	2,459,866	2,416,233	2,855,790	2,542,541	2,351,860	2,241,787	2,241,787	2,399,226	2,419,184	2,419,184	2,419,184	2,419,184	2,419,184	2,419,184	2,419,184
Net Income	(1,036,431)	(995,838)	60,199	(234,078)	(422,591)	287,716	(238,537)	(117,468)	(238,537)	(117,468)	(238,537)	(117,468)	(238,537)	(117,468)	(238,537)	(117,468)	(238,537)	(117,468)
Change in Accounts Receivable	681,165	0	1,252,245	109,218	-	46,554	-	-	1,390	-	-	-	-	-	-	-	-	-
Prep Year Accounts Receivable	(946,716)	(842,077)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Due from	(21,530)	102,481	98,562	(81,594)	(53,994)	(75,017)	(1,971)	(1,878)	(1,971)	(1,878)	(1,878)	(1,878)	(1,878)	(1,878)	(1,878)	(1,878)	(1,878)	(1,878)
Change in Accounts Payable	(4,762,950)	(331,103)	(689,024)	(1,617,4)	(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	-	-	(62,232)	57,303	5,772	(65,782)	64,707	595	707	(594,78)	60,352	60,352	60,352	60,352	60,352	60,352	60,352	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	1,465,727	122,120	122,120	122,120	122,120	122,120	122,120	122,125	122,126	122,127	122,128	122,128	122,128	122,129	122,129	122,129	122,129
Cash flow from Investing Activities	(16,446)	(20,263)	(16,446)	-	(0)	(7,803)	(7,803)	(7,803)	(7,803)	(7,803)	(7,803)	(7,803)	(7,803)	(7,803)	(7,803)	(7,803)	(7,803)	(7,803)
Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flow from Financing Activities	(267,653)	(267,653)	2,459,866	2,416,233	2,865,790	2,542,541	2,351,860	2,241,787	2,579,131	2,579,131	2,419,184	2,419,184	2,419,184	2,419,184	2,419,184	2,419,184	2,419,184	2,419,184
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	1,548,579	1,069,794	2,459,866	2,416,233	2,865,790	2,542,541	2,351,860	2,241,787	2,579,131	2,579,131	2,419,184	2,419,184	2,419,184	2,419,184	2,419,184	2,419,184	2,419,184	2,419,184

State Schedule:
 District Schedule:

Change in Deferred Revenue - Augmentation (forecast only)