

OCEAN CHARTER SCHOOL - Financial Dashboard (April 2025)

1 Key Performance Indicators

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

KEY POINTS

As of Month 9, Ocean's enrollment was 559, attendance rate was 94.6% and the Average ADA was 528.29. Ocean's P2 enrollment was 559 (1 student higher than budget) while the Average ADA was 527.52, 3 ADA above budget.

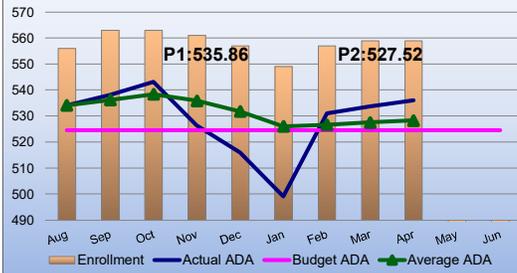
Ocean's projected operating net income is \$414K. Total revenues are higher than budget by \$51K due to increased LCFF revenue resulting from increased attendance and Other local revenue resulting from increased aftercare & enrichment revenue. Total expenses are higher than budget by \$54K mostly due to the increased Special Ed Fair Share expenses resulting from increased district encroachment fees.

Forecast includes \$174K of restricted one-time funds. An additional \$99K remains available to spend through FY27/28.

Ocean's projected EBITDA is \$605K with a debt service coverage ratio of 1.30.

Ocean's cash balance at the end of April was \$2.9M with \$317K as restricted site project cash. Projected operating cash balance at year-end is \$2.5M which represents a 33% cash reserve.

2 ADA & Enrollment



Attendance Analysis	Actual through Month 9	Actual P2	Budgeted P2	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Enrollment	559	559	558	1	558	1	567	562
Attendance %	94.6%	94.5%	94.0%	0.5%	94.3%	0.2%	94.8%	0.0%
Avg Daily Attendance (ADA)	528.29	527.52	524.52	3.00	526.33	1.19	533.46	515.96

Income Statement	Actual through 04/30/25	Forecast as of 04/30/25	FY 24-25 Budget	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Local Control Funding Formula	4,812,987	5,954,636	5,936,324	18,312	5,940,841	13,795	5,961,311	5,271,684
Federal Revenue	94,894	115,314	106,531	8,783	115,948	(633)	104,641	371,272
State Revenue	904,488	754,998	822,758	(67,760)	762,575	(7,577)	683,618	1,115,585
Other Local Revenue	569,727	582,893	488,389	94,504	498,375	84,518	691,990	625,319
Grants/Fundraising	462,625	520,540	523,046	(2,505)	520,540	0	1,138,725	1,230,115
TOTAL REVENUE	6,844,721	7,928,382	7,877,048	51,334	7,838,280	90,102	8,580,284	8,613,974
<i>Total per ADA</i>		15,030	15,018	12	14,859	171	16,084	16,695
<i>w/o Grants/Fundraising</i>		14,043	14,020	22	13,872	171	13,950	14,311
Certificated Salaries	1,578,934	1,967,325	1,987,242	19,917	1,982,464	15,139	1,862,500	1,897,666
Classified Salaries	1,344,735	1,672,901	1,689,043	16,142	1,691,672	18,771	1,703,596	1,753,036
Benefits	947,741	1,114,922	1,278,541	163,618	1,146,071	31,149	1,146,969	1,116,165
Student Supplies	342,162	420,352	406,944	(13,409)	414,539	(5,813)	423,291	409,032
Operating Expenses	1,720,173	2,146,002	1,908,247	(237,756)	2,001,570	(144,432)	2,411,696	2,240,748
Other	1,367,396	1,659,055	1,656,878	(2,177)	1,658,835	(220)	1,623,954	1,649,938
TOTAL EXPENSES	7,301,142	8,980,558	8,926,894	(53,664)	8,895,152	(85,406)	9,172,007	9,066,585
<i>Total per ADA</i>		17,024	17,019	(5)	16,862	162	17,193	17,572
NET INCOME / (LOSS)	(456,421)	(1,052,176)	(1,049,846)	(2,330)	(1,056,872)	4,696	(591,722)	(452,611)
EBITDA	910,975	606,879	607,032	(153)	601,963	4,916	1,032,232	1,197,327
Op Inc Excluding Non-cash Lease Exp	766,170	414,398	414,282	116	409,213	5,186	834,524	1,011,365

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



Year-End Cash Balance		
Projected	Budget	Variance
2,822,037	1,393,100	1,428,937

Balance Sheet	6/30/2024	3/31/2025	4/30/2025	6/30/2025 FC
Assets				
Cash, Operating	2,155,582	2,683,878	2,928,779	2,505,388
Cash, Restricted	316,648	316,648	316,648	316,648
Accounts Receivable	1,260,338	2,808	2,808	608,458
Due From Others	(78)	(78)	0	0
Other Assets	203,862	101,618	101,716	190,696
Net Fixed Assets	53,614,103	52,513,748	52,391,512	52,147,529
Total Assets	57,550,456	55,618,623	55,741,463	55,768,720
Liabilities				
A/P & Payroll	171,868	101,149	104,385	202,105
Due to Others	556,505	93,537	93,537	700,059
Deferred Revenue	813,643	316,648	316,648	316,648
Other Liabilities	81,806	81,806	81,806	61,222
Total Debt	10,624,167	10,331,327	10,299,041	10,238,395
Total Liabilities	12,247,990	10,924,467	10,895,417	11,518,429
Equity				
Beginning Fund Bal.	45,933,964	45,302,467	45,302,467	45,302,467
Net Income/(Loss)	(631,497)	(608,311)	(456,421)	(1,052,176)
Total Equity	45,302,467	44,694,155	44,846,046	44,250,291
Total Liabilities & Equity	57,550,456	55,618,623	55,741,463	55,768,720
Debt Service coverage ratio			1.30	
Days Cash on Hand	102	(784)	142	122 > 45 days is good
Cash Reserve %	27.8%	-214.8%	39.0%	33.3%



Ocean Charter School Financial Analysis April 2025

Ocean Charter School is projected to have a net income of \$1.26M and operating net income (adjusted for building project related items) of \$413K in FY24-25 compared to -\$1,050K and \$414K (operating) in the board-approved budget. Reasons for this positive \$2.31M and \$1K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of April 30, 2025, the unrestricted cash balance was \$2.93M. By June 30, 2025, the unrestricted cash balance is projected to be \$4.48M, which represents a 86% reserve.

As of April 30, 2025, the Accounts Receivable balance was \$3K compared to \$3K in the prior month.

As of April 30, 2025, the Accounts Payable balance, including payroll liabilities, totaled \$92K, compared to \$101K in the prior month.

As of April 30, 2025, the debt balance of \$10.30M compared to \$10.33M in the prior month. An additional \$61K will be paid this fiscal year.

Income Statement

Revenue

Total revenue for FY24-25 is projected to be \$7.93M, which is \$51K or 0.7% over budgeted revenue of \$7.88M. The forecast included the following significant revenue variances:

- **LCFF – Local Controls Funding Formula (8011-8098) \$18K above** budget due to a higher than budget Average Daily Attendance (ADA).
- **Child Nutrition-State \$32K below** budget due to less meals served compared to previously budgeted.
- **State Mental Health (8592) \$43K above** budget due to the addition of Mental Health funds this school year.
- **Expanded Learning Opportunity Program(ELOP-8595) \$61K below** budget due to less expenditures tagged to ELOP. Unexpended funds will be carried forward to the following fiscal year.
- **Other State Revenue (8599) \$28K below** budget due to partial Educator Effectiveness funds being carried forward to FY25-26.
- **Childcare & Enrichment Program Fees (8682) \$80K above** budget due to increased participation in Aftercare and Afterschool enrichment classes.

Expenses

Total expenses for FY24-25 are projected to be \$6.67M, which is \$2.25M or 25.3% under budgeted expenditures of \$8.93M. The forecast included the following significant expense variances:

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



- **Classified Support Salaries (2200) \$31K below budget** due to the removal of a TBD-Nutrition Program Assistant position and pro-rated late start of the Maintenance Coordinator.
- **Health & Welfare Benefits (3401) \$86K below budget** due to actual bills coming in lower than budget.
- **Worker's Compensation Insurance (3601) \$25K below budget** due to the change in the split between General insurance and worker's comp insurance (Chartersafe) by \$21K and a \$4K worker's comp audit refund. The \$21K decrease is offset by an increase in General insurance (5451) by \$24K.
- **Other Retirement Benefits (3901) \$27K below budget** due to decreased 403B employer match benefits.
- **General Insurance (5451) \$24K above budget** due to the change in the split between General Insurance and Worker's compensation insurance.
- **Housekeeping Service (5531) \$46K above budget** due to increased janitorial service expenses this school year.
- **Special Education Fees (SELPA) (5872) \$117K above budget** due to increased district encroachment fees.

ADA

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

Forecast P2 ADA is 527.52 with ending enrollment of 559 and a 94.5% attendance rate.

Actual ADA through Month 9 is 528.29 with ending enrollment of 559 and a 94.6% attendance rate.

Month 9 ADA is 536.00 with a 95.9% ADA 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, 2025

Financial Row	OCEAN CHARTER Amount
Assets	
Current Assets	
Cash	\$3,245,427
Cash in Bank	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$55,200
9128-1045 - Cash in Bank - Hanmi - Business MM Sweep 8349	\$1,079,330
9127-1045 - Cash in Bank - Hanmi - ICS Sweep 8358	\$1,333,868
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	\$129,759
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$250,000
Total Cash	\$3,245,227
Petty Cash	
9139-1045 - Petty Cash - Ocean	200
Total Petty Cash	\$200
Total Cash	\$3,245,427
Accounts Receivable	\$2,807
9291 - Due from Grantor Governments	2,807
Total Accounts Receivable	2,807
Prepaid Expenses	\$10,983
9332 - Prepaid Expenses	\$10,983
Total - Prepaid Expenses	10,983
Total Current Assets	\$3,259,216
Long Term Assets	
Fixed Assets	\$52,391,512
9420 - Improvement of Sites	58,288,383
9425 - Accumulated Depreciation - Sites	(5,920,959)
9440 - Computers/Equipment	88,768
9445 - Accumulated Depreciation - Computers/Equipment	(74,876)
9446 - Furniture	24,090
9447 - Accumulated Depreciation - Furniture	(13,894)
Total Fixed Assets	52,391,512
Right of Use Assets	\$90,733
9462 - ROU Equipment	111,874
9467 - ROU Accumulated Amortization Equipment	(21,141)
Total Right of Use Assets	90,733
Total Long Term Assets	\$52,482,246
Total Assets	\$55,741,462
Liabilities & Equity	
Liabilities	
Current Liabilities	
Accounts Payable	\$37,456
9501 - Accounts Payable Posting	37,456
9515 - Nvoicepay Refund Payable	0
9516 - Accrued Payable	(0)
Total Accounts Payable	\$37,456
Payroll Liabilities	\$66,929
9531 - SUI - State Unemployment Insurance	288
9533 - STRS - State Teachers Retirement System	61,879
9543 - Other Retirement Benefits	1,490
9545 - Salaries Payable	1,780
9551 - Employee Union Dues	1,491
Total Payroll Liabilities	66,929
Due to Others	\$84,608
9591 - Due to Grantor Governments	84,608
Total Due to Others	84,608
Current Leases Payable	\$8,927

9625 - Current Leases Payable	\$8,927
Total Current Leases Payable	\$8,927
Current Loans	\$96,343
9644 - Current Loans	\$96,343
Total Current Loans	96,343
Deferred Revenue	\$316,648
9651 - Deferred Revenue	\$316,648
Deferred Revenue	316,648
Total Current Liabilities	\$610,912
Long Term Liabilities	
Long Term Debt	
9672 - Long Term Loans	\$10,202,698
Total Long Term Debt	\$10,202,698
Long Term Lease Liabilities	\$81,806
9667 - Long Term Leases Payable	81,806
Total Long Term Lease Liabilities	\$81,806
Total Long Term Liabilities	\$10,284,504
Total Liabilities	\$10,895,415
Equity	
Unrestricted Fund Balance	
Beginning Fund Balance	\$45,147,760
Net Income	(456,421)
Restricted Funds	\$154,707
9793 - Board Designated Unrestricted Funds	\$87,346
Required Maintenance Reserve	(\$67,361)
Capital Campaign Funds	\$154,707
9794 - Contra Restricted Net Position	\$67,361
Total Restricted Funds Offset	154,707
Total Unrestricted Fund Balance	\$44,846,046
Restricted Fund Balance	\$0
9797 - Restricted Net Position	\$0
Total Restricted Fund Balance	0
Total Equity	\$44,846,047
Total Liabilities & Equity	\$55,741,462

Ocean Charter School
Income Statement
For the 10 Months Ending April 30, 2025

	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	221,341	220,133	1,208	2,087,213	1,618,550	468,663	2,175,848	88,635
8012 - Education Protection Account	292,236	353,305	(61,069)	788,891	1,260,162	(471,271)	1,783,319	994,428
8019 - Local Control Funding Formula - Prior Year	(14,492)	0	(14,492)	(14,492)	0	(14,492)	0	14,492
8096 - In Lieu of Property Taxes	156,032	135,143	20,889	1,916,968	1,706,870	210,098	1,977,157	60,189
8098 - In Lieu of Property Taxes - Prior Year	34,407	0	34,407	34,407	0	34,407	0	(34,407)
Total LCFF Revenues	\$689,524	\$708,582	(\$19,058)	\$4,812,987	\$4,585,583	\$227,404	\$5,936,324	\$1,123,337
Federal Revenues								
8221 - Child Nutrition - Federal	5,192	7,744	(2,552)	36,818	36,276	542	70,922	34,104
8291 - Title I	18,342	4,619	13,723	43,561	9,238	34,323	18,476	(25,085)
8292 - Title II	0	1,783	(1,783)	9,515	3,567	5,949	7,133	(2,382)
8295 - Title IV, SSAE	2,500	2,500	0	5,000	5,000	0	10,000	5,000
Total Federal Revenues	\$26,034	\$16,647	\$9,387	\$94,894	\$54,081	\$40,813	\$106,531	\$11,637
Other State Revenues								
8520 - Child Nutrition - State	12,449	19,667	(7,219)	195,444	92,125	103,318	180,110	(15,334)
8550 - Mandate Block Grant	0	0	0	10,703	10,702	1	10,702	(1)
8561 - State Lottery - Non Prop 20	36,035	24,242	11,793	70,306	48,484	21,822	96,968	26,662
8562 - State Lottery - Prop 20	7,568	0	7,568	7,568	0	7,568	39,444	31,877
8592 - State Mental Health	3,980	0	3,980	32,332	0	32,332	0	(32,332)
8595 - Expanded Learning Opportunity Program	14,478	23,507	(9,029)	225,632	190,667	34,966	261,187	35,555
8596 - Prop 28 Arts & Music	6,418	2,886	3,532	85,987	23,412	62,575	32,071	(53,916)
8599 - State Revenue - Other	0	50,569	(50,569)	276,516	182,047	94,469	202,275	(74,241)
Total Other State Revenues	\$80,927	\$120,871	(\$39,944)	\$904,488	\$547,437	\$357,050	\$822,758	(\$81,730)
Local Revenues								
8660 - Interest & Dividend Income	2,501	0	2,501	28,084	0	28,084	41,250	13,166
8682 - Childcare & Enrichment Program Fees	38,201	37,598	603	516,104	340,890	175,213	436,139	(79,965)
8689 - All Other Fees & Contracts	0	0	0	1,575	0	1,575	0	(1,575)
8697 - E-Rate	1,118	917	201	11,175	9,167	2,008	11,000	(175)
8699 - All Other Local Revenue	0	0	0	2,154	0	2,154	0	(2,154)
Total Local Revenues	\$41,820	\$38,515	\$3,305	\$559,091	\$350,057	\$209,035	\$488,389	(\$70,702)
Grants & Fundraising								
8692 - Grants	0	0	0	22,480	440	22,040	3,000	(19,480)
8695 - Contributions & Events	42,100	41,142	958	399,475	407,549	(8,074)	441,661	42,186
8696 - Other Fundraising	11,899	5,283	6,616	40,670	13,678	26,992	78,385	37,715
Total Grants & Fundraising	\$53,999	\$46,425	\$7,573	\$462,625	\$421,667	\$40,958	\$523,046	\$60,421
Other Prior Year Adjustments								
8999 - Other Prior Year Adjustment	11,625	0	11,625	10,636	0	10,636	0	(10,636)
Total Other Prior Year Adjustments	\$11,625	\$0	\$11,625	\$10,636	\$0	\$10,636	\$0	(\$10,636)
Gross Income	\$903,929	\$931,040	(\$27,111)	\$6,844,721	\$5,958,825	\$885,896	\$7,877,048	\$1,032,327
Expenses								
Certificated Salaries								
1110 - Teachers' Salaries	142,414	141,457	956	1,275,182	1,273,116	2,066	1,556,030	280,849
1170 - Teachers' Salaries - Substitute	6,224	9,929	(3,705)	77,265	85,271	(8,005)	105,128	27,863
1175 - Teachers' Salaries - Stipend/Extra Duty	633	3,873	(3,240)	7,288	33,259	(25,971)	61,320	54,032
1211 - Certificated Pupil Support - Librarians	839	0	839	839	0	839	0	(839)
1299 - Certificated Pupil Support - Other	0	968	(968)	8,270	8,313	(42)	10,248	1,978
1300 - Certificated Supervisors' & Administrators' Salaries	21,986	21,986	(0)	210,090	210,543	(453)	254,515	44,425
Total Certificated Salaries	\$172,095	\$178,213	(\$6,118)	\$1,578,934	\$1,610,501	(\$31,567)	\$1,987,242	\$408,308
Classified Salaries								
2111 - Instructional Aide & Other Salaries	26,040	33,594	(7,554)	292,421	324,329	(31,907)	391,517	99,096
2121 - After School Staff Salaries	10,568	16,012	(5,444)	119,554	137,514	(17,960)	169,538	49,983
2131 - Classified Teacher Salaries	49,546	53,475	(3,929)	479,998	457,053	22,944	564,003	84,006
2200 - Classified Support Salaries	9,635	14,586	(4,951)	101,209	131,208	(30,000)	160,380	59,172
2400 - Classified Office Staff Salaries	33,512	35,056	(1,544)	351,554	333,493	18,061	403,605	52,051
Total Classified Salaries	\$129,300	\$152,723	(\$23,423)	\$1,344,735	\$1,383,597	(\$38,862)	\$1,689,043	\$344,308
Employee Benefits								
3111 - STRS - State Teachers Retirement System	40,308	42,831	(2,523)	367,347	395,531	(28,183)	485,073	117,726
3311 - OASDI - Social Security	5,033	6,615	(1,582)	54,791	57,242	(2,451)	70,471	15,681
3331 - MED - Medicare	4,173	4,799	(626)	40,878	43,414	(2,536)	53,306	12,428
3401 - H&W - Health & Welfare	37,897	46,897	(8,999)	436,740	468,968	(32,228)	562,761	126,021
3501 - SUI - State Unemployment Insurance	144	165	(22)	1,701	1,497	204	1,838	138
3601 - Workers' Compensation Insurance	3,269	5,013	(1,744)	35,056	60,161	(25,105)	60,161	25,105
3901 - Other Retirement Benefits	943	4,063	(3,119)	9,087	36,804	(27,717)	44,929	35,842
3902 - Other Benefits	0	0	0	2,142	0	2,142	0	(2,142)
Total Employee Benefits	\$91,767	\$110,383	(\$18,615)	\$947,741	\$1,063,617	(\$115,876)	\$1,278,541	\$330,799
Supplies								

Ocean Charter School
Income Statement
For the 10 Months Ending April 30, 2025

	Current Month Actual	Current Month Budget	Current Month Variance	YTD Actual	YTD Budget	YTD Variance	Total Budget	Budget Remaining
4111 - Core Curricula Materials	0	0	0	11	7,000	(6,989)	7,000	6,989
4211 - Books & Other Reference Materials	20	0	20	9,433	15,386	(5,953)	15,386	5,953
4311 - Student Materials	636	7,668	(7,032)	62,997	76,677	(13,680)	92,012	29,015
4351 - Office Supplies	750	926	(176)	9,253	9,262	(9)	11,114	1,861
4371 - Custodial Supplies	2,232	2,302	(70)	30,146	23,016	7,130	27,619	(2,527)
4391 - Food (Non Nutrition Program)	6,236	1,745	4,492	27,354	17,448	9,906	20,937	(6,417)
4392 - Uniforms	927	136	792	1,091	1,355	(264)	1,626	535
4393 - PE & Sports Equipment	185	333	(148)	1,565	3,333	(1,768)	4,000	2,435
4395 - Before & After School Program Supplies	0	367	(367)	2,934	3,671	(737)	4,405	1,471
4399 - All Other Supplies	1,039	0	1,039	20,112	20,000	112	20,000	(112)
4411 - Non Capitalized Equipment	1,087	0	1,087	15,655	15,000	655	15,000	(655)
4711 - Nutrition Program Food & Supplies	19,024	15,114	3,910	161,612	130,628	30,984	187,845	26,233
Total Supplies	\$32,137	\$28,590	\$3,547	\$342,162	\$322,774	\$19,388	\$406,944	\$64,781
Operating Expenses								
5211 - Travel & Conferences	0	800	(800)	5,821	7,995	(2,174)	9,594	3,773
5311 - Dues & Memberships	948	1,978	(1,030)	24,527	19,780	4,747	23,736	(791)
5451 - General Insurance	19,157	17,431	1,726	233,183	209,173	24,010	209,173	(24,010)
5511 - Utilities	9,149	8,904	244	91,801	89,044	2,757	106,853	15,052
5531 - Housekeeping Services	37,212	16,146	21,067	212,684	161,455	51,229	193,746	(18,938)
5599 - Other Facility Operations & Utilities	(4,253)	6,622	(10,874)	86,189	66,216	19,973	79,459	(6,730)
5621 - Equipment Lease	2,277	2,500	(223)	20,781	25,000	(4,219)	30,000	9,219
5631 - Vendor Repairs	0	576	(576)	11,906	5,756	6,150	6,907	(4,999)
5812 - Field Trips & Pupil Transportation	7,261	6,500	761	26,659	65,000	(38,341)	78,000	51,341
5821 - Legal	668	2,769	(2,101)	39,043	27,688	11,356	33,225	(5,818)
5823 - Audit	0	2,363	(2,363)	21,462	23,625	(2,163)	28,350	6,888
5831 - Advertisement & Recruitment	50	429	(379)	1,600	4,292	(2,692)	5,150	3,550
5841 - Contracted Substitute Teachers	5,198	8,509	(3,311)	80,588	85,086	(4,498)	102,103	21,515
5844 - After School Services	8,138	1,296	6,841	23,377	12,962	10,415	15,554	(7,823)
5849 - Other Student Instructional Services	3,938	3,583	354	38,085	35,833	2,252	43,000	4,915
5852 - PD Consultants & Tuition	1,208	8,548	(7,341)	40,646	85,482	(44,835)	102,578	61,932
5854 - Nursing & Medical (Non-IEP)	0	989	(989)	5,184	9,885	(4,701)	11,862	6,678
5859 - All Other Consultants & Services	18,134	19,995	(1,861)	191,385	199,954	(8,569)	239,945	48,560
5861 - Non Instructional Software	20,663	3,793	16,870	25,878	37,933	(12,056)	45,520	19,643
5865 - Fundraising Cost	239	3,331	(3,091)	17,125	33,307	(16,182)	39,968	22,844
5871 - District Oversight Fees	4,224	4,947	(723)	51,890	49,469	2,421	59,363	7,473
5872 - Special Education Fees (SELPA)	33,710	25,021	8,689	414,148	307,397	106,751	357,438	(56,710)
5899 - All Other Expenses	1,824	3,042	(1,219)	28,715	30,423	(1,708)	36,508	7,793
5911 - Office Phone	1,399	929	470	13,119	9,293	3,825	11,152	(1,967)
5921 - Internet	1,490	2,135	(645)	12,963	21,347	(8,384)	25,616	12,653
5923 - Website Hosting	0	803	(803)	343	8,026	(7,683)	9,631	9,288
5931 - Postage & Shipping	24	183	(159)	1,073	1,829	(756)	2,195	1,122
5999 - Other Communications	0	135	(135)	0	1,351	(1,351)	1,621	1,621
Total Operating Expenses	\$172,656	\$154,255	\$18,402	\$1,720,173	\$1,634,599	\$85,573	\$1,908,247	\$188,074
Capital Outlay								
6901 - Depreciation Expense	122,236	121,992	245	1,222,591	1,220,145	2,446	1,464,128	241,537
Total Capital Outlay	\$122,236	\$121,992	\$245	\$1,222,591	\$1,220,145	\$2,446	\$1,464,128	\$241,537
Other Expenses								
7438 - Interest Expense	31,846	15,890	15,956	144,805	176,920	(32,115)	192,750	47,945
Total Other Expenses	\$31,846	\$15,890	\$15,956	\$144,805	\$176,920	(\$32,115)	\$192,750	\$47,945
Total Expenses	\$752,038	\$762,044	(\$10,006)	\$7,301,142	\$7,412,154	(\$111,013)	\$8,926,894	\$1,625,752
Net Income	\$151,890	\$168,996	(\$17,105)	(\$456,421)	(\$1,453,329)	\$996,909	(\$1,049,846)	(\$593,425)

Ocean Charter School
Check Register
For the Month Ending April 30, 2025

Check #	Vendor Name	Date Description	Amount
2003178	CONCORDE, LLC	4/1/2025 12/24 - AFTER SCHOOL ENRICHMENT CLASS SERVICES	1,150.02
A022896	EXCELLENT EDUCATION DEVELOPMENT	4/1/2025 02/25 - MANAGEMENT CONTRACT FEE, CALPADS&SIS SUPPORT, ETC.	14,326.58
EFT04/01/25CSM	CHARTERSAFE	4/1/2025 04/25 - PACKAGE PREMIUM & WORKERS' COMPENSATION	22,426.00
P069216	LISA CLIFTON	4/1/2025 REIM: LIVESCAN	50.00
P069217	AMAZON CAPITAL SERVICES	4/1/2025 COTTON SWABS, FANS, MATTE SET	31.59
P069218	MARYANGEE CANO - PETTY CASH	4/1/2025 USPS - SHIPPING COST - BANK DOCUMENTS	9.60
EFT04/02/25WFM	WELLS FARGO FINANCIAL LEASING, INC.	4/2/2025 03/25 - EQUIPMENT LEASE	2,277.01
1397M	MARTIN TOUTONGHI	4/3/2025 04/03/25 - FINAL CHECK - TOUTONGHI, MARTIN	1,017.24
STD03/31/25LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	4/7/2025 03/31/25 - PAYROLL - 403B	1,605.28
EFT04/08/25LADWP-079	LADWP-0791	4/8/2025 02/24/25-03/24/25 - WATER & SEWER CHARGES	7,842.75
A023075	ONTARIO REFRIGERATION SERVICE, INC	4/9/2025 04/25-06/25 - HVAC SERVICES	3,703.00
A023076	SCHOOL NUTRITION PLUS INC	4/9/2025 03/25 - STUDENT MEALS	19,024.15
E020591	AMERICAN LANGUAGE SERVICES	4/9/2025 03/11/24 - AMERICAN SIGN LANGUAGE SERVICES	290.00
P069603	MUSEUM OF TOLERANCE	4/9/2025 04/25/25 - 8B FIELD TRIP - CALUZA	360.00
P069604	ADAM BRUNO	4/9/2025 02/25 - COUNSELING SERVICES	1,104.00
P069605	GREEN EARTH PEST CONTROL, INC	4/9/2025 03/25 - MONTHLY PEST & RODENT CONTROL SERVICES	750.00
P069606	AMAZON CAPITAL SERVICES	4/9/2025 BATTERY REPLACEMENT, PALMREST, VIDEO DISPLAY	1,313.58
P069607	LAUSD	4/9/2025 FY24-25-Q2 ANNUAL ELEVATOR REG-4 TESTING, CAMPUS KEYS, ETC.	6,424.34
P069608	PCCCI	4/9/2025 05/27/25-05/29/25 - 7THA - CAMPING TRIP COST	4,099.58
P069609	WESTED	4/9/2025 01/29/25 - HEALTHY KIDS SURVEY	525.20
P069610	NOURISH PARTNERS INC	4/9/2025 04/25 - MONTHLY CONSULTING SERVICES	1,000.00
P069611	CHARTERLIFE	4/9/2025 04/25 - HEALTH BENEFITS	53,714.87
P069612	SCOOT EDUCATION INC	4/9/2025 03/17/25-03/19/25 - SUBSTITUTE TEACHER SERVICES	7,586.00
1399M	Amy Knutson	4/11/2025 04/11/25 - FINAL CHECK - Knutson, Amy	5,029.02
1400M	Family Industries LLC	4/14/2025 UNIFORMS	927.15
EFT04/14/25AMEX-91004	AMERICAN EXPRESS - 91004	4/14/2025 SIMPLETEXTING - MONTHLY MEMBERSHIP 03/03/25 - TEXTING COMMUNICATION SERV	1,017.52
P069897	ANGELES ALARCON	4/15/2025 REIM: LIVESCAN	50.00
P069898	BENEFIT & RISK MGMT SERVICES	4/15/2025 04/25 - FSA ADDITIONAL BENEFIT SERVICES	575.00
P069899	H&S ELECTRIC, INC.	4/15/2025 03/05/25 - ELECTRICAL SERVICE WORK FOR KITCHEN DISHWASHER PROJECT	650.00
P069900	JENNIFER SAMSTAG	4/15/2025 03/25 - CLINICAL PSYCHOLOGIST SERVICES	1,500.00
P069901	AMAZON CAPITAL SERVICES	4/15/2025 12 PIECES GOLD MEDALS	185.38
EFT04/16/25FCM	FRONTIER COMMUNICATIONS-0088	4/16/2025 04/22/25-05/21/25 - VOIP SERVICES	1,771.48
EFT04/17/25SCGM	SOCALGAS	4/17/2025 2/26/25-03/27/25 - GAS CHARGES	1,306.08
STD04/15/25LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	4/22/2025 04/15/25 - PAYROLL - 403B	1,583.88
EFT04/28/25CCU-1924M	CALIFORNIA CREDIT UNION - 1924	4/28/2025 RECREATION.GOV - REFUND FOR EXTRA DAY RESERVED	4,408.37
A023562	ONTARIO REFRIGERATION SERVICE, INC	4/30/2025 02/28/25 - HVAC LABOR	416.00
A023563	YOUNG, MINNEY & CORR LLP	4/30/2025 03/03/25-04/03/25 - LEGAL SERVICES	668.00
A023564	EXCELLENT EDUCATION DEVELOPMENT	4/30/2025 03/25 - MANAGEMENT CONTRACT FEE, CALPADS&SIS SUPPORT, ETC.	13,550.00
E020967	KABAZON WATERS	4/30/2025 04/25 - WATER DELIVERY	259.71
E020968	STAPLES BUSINESS ADVANTAGE	4/30/2025 COPY PAPER	488.28
P070707	HARBOR BUILDING MAINTENANCE, INC	4/30/2025 04/25 - JANITORIAL SERVICES	37,212.00
P070708	SCOOT EDUCATION INC	4/30/2025 04/09/25-04/11/25 - SUBSTITUTE SERVICES	4,275.00
P070709	KIRA CALUZA	4/30/2025 07/25 - UCLA MATH PROJECT - MATH TRAINING	247.50
P070710	HALEY ZANZE	4/30/2025 PAVILIONS - COOKING BLOCK GROCERIES	64.80
P070711	CHARTERLIFE	4/30/2025 05/25 - HEALTH BENEFITS	51,643.74
P070712	GREEN EARTH PEST CONTROL, INC	4/30/2025 04/25 - MONTHLY RODENT AND PEST CONTROL	750.00
P070713	KELLY BOSTON	4/30/2025 RESERVE - 2 CAMP SITE FOR 7TH B CAMPING TRIP	536.50
P070714	KIRSTEN TRAPP-CHAIDEZ	4/30/2025 CERTFIX - LIVESCAN - NEW EMPLOYMENT	50.00
P070715	AMAZON CAPITAL SERVICES	4/30/2025 BATTERY PACK	2,298.08
P070716	EMILY SMITH	4/30/2025 MOJAVE GUIDES - ROCK CLIMBING ADVENTURE	3,440.51
P070717	BHAVANI SISON	4/30/2025 COSTCO - FOOD SUPPLIES	554.55
P070718	HIROMI YONEDA-MATSUE	4/30/2025 QUICK FLOWERS	559.69
P070719	TOMOKO DRISCOLL	4/30/2025 LAKESHORE - WRITING PAPER	24.10
P070720	VIRGINIA T. MINAMI	4/30/2025 12 TAIKO LESSONS - FOR MOMOTARO PLAY	2,000.00
P070721	KARINE DINEV-HACKETT	4/30/2025 AMAZON - 8 PICTURE FRAMES	52.54
Total			288,725.67

**Ocean Charter School
Credit Card Register
For the Month Ending April 30, 2025**

Credit Card Vendor	Statement Number	Charge Description	Amount
AMERICAN EXPRESS - 91004	STD03/30/25AMEX-91004	SIMPLETEXTING - MONTHLY MEMBERSHIP 03/03/25 - TEXTING COMMUNICATION SE	40.18
AMERICAN EXPRESS - 91004	STD03/30/25AMEX-91004	SIGNUP - MONTHLY MEMBERSHIP 03/25 - ONLINE SIGNUPS	29.99
AMERICAN EXPRESS - 91004	STD03/30/25AMEX-91004	MAILCHIMP - MONTHLY SUBSCRIPTION 03/25 - MICROSOFT OFFICE FOR ADMIN TE/	60.00
AMERICAN EXPRESS - 91004	STD03/30/25AMEX-91004	BLUEHOST - 04/02/25-05/02/25 - WEB HOSTING	33.00
AMERICAN EXPRESS - 91004	STD03/30/25AMEX-91004	SIMPLETEXTING - YEARLY MEMBERSHIP 03/03/25 - TEXTING COMMUNICATION SER'	758.40
AMERICAN EXPRESS - 91004	STD03/30/25AMEX-91004	AUDIBLE - MONTHLY MEMBERSHIP 03/25 - ONLINE BOOKS	14.95
AMERICAN EXPRESS - 91004	STD03/30/25AMEX-91004	MSFT - 02/2/25-03/25/25 - MICROSOFT OFFICE FOR ADMIN TEAM	9.75
AMERICAN EXPRESS - 91004	STD03/30/25AMEX-91004	YAMM.COM - YEARLY MEMBERSHIP FY 25-26 - GOOGLE EMAIL PROGRAM	60.00
AMERICAN EXPRESS - 91004	STD03/30/25AMEX-91004	MSFT - 02/26/25-03/25/25 - MICROSOFT OFFICE FOR ADMIN TEAM	11.25
			\$ 1,017.52
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	RECREATION.GOV - REFUND FOR EXTRA DAY RESERVED	(30.00)
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	COSTCO - AFTERCARE SNACK SUPPLIES	376.10
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	COSTCO - REFUND FOR UNDELIVERED AFTERCARE SNACK SUPPLIES	(11.39)
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	THE HOME DEPOT - FRAME HANGERS	74.09
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	VIMEO - VIDEO HOSTING PLATFORM YEARLY MEMBERSHIP	300.00
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	COSTCO - AFTERCARE SNACK SUPPLIES	971.63
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	RIVERSIDE CAMPING - CAMPING TRIP	895.00
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	COSTCO - AFTERCARE SNACK SUPPLIES	14.59
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	RECREATION.GOV - REFUND FOR EXTRA DAY RESERVED	(30.00)
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	RECREATION.GOV - REFUND FOR EXTRA DAY RESERVED	(30.00)
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	THE GENTLE BARN - FIELDTRIP	756.84
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	WEIR DOLLS - REFUND FOR UNAVAILABLE ITEMS	(12.00)
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	RECREATION.GOV - CAMPING TRIP	98.00
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	RECREATION.GOV - REFUND FOR EXTRA DAY RESERVED	(30.00)
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	RECREATION.GOV - CAMPING TRIP	392.00
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	RECREATION.GOV - REFUND FOR EXTRA DAY RESERVED	(30.00)
CALIFORNIA CREDIT UNION - 1924	STD03/28/25CCU-2310	COSTCO - AFTERCARE SNACK SUPPLIES	703.51
			\$ 4,408.37

OCEAN CHARTER SCHOOL

2024-25 Cash Flow Forecast

Prepared by: L&D, for use by L&D and E&D clients only, © 2024 L&D

State Schedule Description	2024-25 Budget	2024-25 Trend	Actuals as of 4/30/2025												FORCAST Jul 24 - Jun 25	Budget Variance (Worse) / (Better) / (Worse)	% Better / (Worse)												
			12		11		10		9		8		7					6		5		4		3		2		1	
			Actual	PF2	Actual	PF2	Actual	PF2	Actual	PF2	Actual	PF2	Actual	PF2				Actual	PF2	Actual	PF2	Actual	PF2	Actual	PF2	Actual	PF2	Actual	PF2
439 All Other Supplies	20,000	20,112	110	379	2,316	6,607	340	340	2,805	1,906	3,327	1,039	1,039	1,485	1,485	20,112	(112)	-1%											
439 Other Supplies	50,968	56,025	7,381	2,246	2,502	1,347	295	196	287	287	20,263	1,087	1,087	1,485	1,485	56,025	(6,057)	-10%											
411 Non Capitalized Equipment	15,000	15,655	2,094	648	18,463	26,234	27,323	18,296	12,174	12,174	20,263	17,094	19,024	16,452	20,950	15,655	(6,657)	-4%											
471 Nutrition Program Food & Supplies	187,845	199,014	512,799	24,649	30,676	54,109	31,887	27,083	24,626	24,626	32,245	32,137	36,846	16,452	20,950	199,014	(11,169)	-6%											
4713 CACP Supper Food & Supplies																													
Total 6000 - Supplies	405,944	420,352	512,799	24,649	30,676	54,109	31,887	27,083	24,626	24,626	32,245	32,137	36,846	16,452	20,950	420,352	(6,654)	-2%											
5000 - Operating Services	9,594	9,594														9,594													
5111 Travel & Conferences	23,736	25,213	9,495	1,724	9,333	4,078	(285)	141	525	1,855	3,300	3,300	1,887	1,887	25,213	(1,477)	-6%												
5111 Dues & Memberships	229,894	229,894	57,472	19,158	19,158	19,157	19,157	19,157	19,157	19,157	19,157	22,452	19,157	19,157	20,950	229,894	(6,937)	-3%											
5111 General Insurance	106,853	106,853	8,580	1,483	20,789	3,076	1,602	18,579	1,250	1,250	17,102	10,190	9,149	7,526	7,526	106,853	(11,169)	-11%											
5111 Utilities			225	225	225	225	225	225	225	225	225	225	225	225	225														
521 Security Services	240,000	240,000	31,640	15,820	20,360	20,620	20,904	3,930	37,377	20,811	3,990	37,212	13,658	13,658	20,950	240,000	(6,654)	-2%											
531 Housekeeping Services	79,459	90,858	4,570	13,958	1,500	19,340	9,227	975	27,380	3,115	10,496	(4,253)	2,335	2,335	90,858	(11,399)	-14%												
559 Other Facility Operations & Utilities																													
5611 School Rent - Private Facility																													
5613 School Rent - Prop 39																													
5619 Other Facility Rentals	30,000	30,000	2,159	1,159	4,800	2,159	2,159	4,653	2,362	2,362	3,150	2,777	4,650	4,650	30,000	(999)	-7%												
5621 Equipment Lease	6,900	6,900	596	596	596	596	596	596	596	596	596	596	596	596	6,900	(904)	-13%												
5812 Field Trips & Pupil Transportation	78,385	78,385	3,862	7,072	12,557	7,634	28	2,638	678	1,235	4,880	7,861	25,863	25,863	78,385	(889)	0%												
5821 Legal	33,225	40,000	3,862	7,072	12,557	7,634	28	2,638	678	1,235	4,880	7,861	25,863	25,863	40,000	(6,775)	-20%												
5823 Audit	28,350	28,350														28,350													
5831 Advertisement & Recruitment	5,150	5,150	50	150	100	100	100	100	100	100	1,250	50	3,444	3,444	5,150														
5841 Contracted Substitute Teachers	102,103	102,103														102,103													
5842 Special Education Services																													
5843 Non Public School																													
5844 After School Services	15,554	25,792														25,792	(10,238)	-66%											
5849 Other Student Instructional Services	43,000	43,000	3,655	685	1,564	7,696	782	3,360	8,983	1,196	6,227	3,938	2,457	2,457	43,000	(3,343)	-8%												
5852 PD Consultants & Tuition	102,578	116,003	3,265	480	21,524	248	4,403	4,074	1,020	8,500	1,208	1,208	37,678	37,678	116,003	(13,425)	-13%												
5854 Nursing & Medical (Non-EP)	11,862	11,862														11,862													
5859 All Other Consultants & Services	239,945	239,945	35,073	18,861	16,198	23,113	4,792	15,743	20,891	21,000	17,520	18,134	24,280	24,280	239,945	(5,520)	-2%												
581 Non Instructional Software	45,520	45,520	4,173	4,011	4,173	4,173	4,173	4,173	4,173	4,173	4,173	4,173	4,173	4,173	45,520														
585 Fundraising Cost	39,968	39,968	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	39,968														
585 Fundraising Cost	59,546	59,546	3,576	7,151	5,334	4,767	8,343	4,224	3,828	3,828	4,224	3,828	3,828	3,828	59,546	(183)	0%												
5871 District Oversight Fees (S&PA)	357,438	474,081	24,025	48,049	64,066	64,066	32,033	56,057	92,143	33,710	40,307	20,681	40,307	40,307	474,081	(116,644)	-38%												
588 Intra-Agency Fees																													
589 Bad Debt Expense																													
589 Unallocated Expense	36,508	36,508	165	5,441	2,081	1,404	14,482	(3,716)	(3,716)	3,801	3,659	1,824	(0)	(0)	36,508														
591 Office Expenses	11,152	13,119	4,808	5,441	5,713	4,808	4,842	5,750	2,881	2,881	2,881	1,369	3,656	3,656	13,119	(1,967)	-18%												
5913 Mobile Phone																													
5921 Internet	25,616	25,616														25,616													
5923 Website Hosting	9,631	9,631	244	244	244	244	244	244	244	244	244	244	244	244	9,631														
5931 Postage & Shipping	2,195	2,195	930	127	66	66	66	66	33	33	37	24	561	561	2,195														
5999 Other Communications																													
Total 6000 - Operating Services	1,900,247	2,142,713	199,597	151,062	144,652	212,652	116,647	170,437	170,917	183,813	197,659	172,656	223,255	223,255	223,255	2,142,713	(242,456)	-12%											
6000 - Capital Outlay	1,464,128	1,464,128	122,262	122,262	122,262	122,262	122,262	122,262	122,262	122,262	122,262	122,262	122,262	122,262	121,992	1,466,574	(2,446)	0%											
6901 Depreciation Expense																													
6911 Amortization Expense - Lease Assets																													
6912 Amortization Expense - Other																													
6999 Capital Outlay																													
Total 6000 - Capital Outlay	1,464,128	1,464,128	122,262	122,262	122,262	122,262	122,262	122,262	122,262	122,262	122,262	122,262	122,262	121,992	1,466,574	(2,446)	0%												
7000 - Other Outgo	192,750	192,750	48,676	701,257	786,028	886,309	696,053	735,836	719,597	754,743	765,512	752,038	855,446	855,446	844,651	8,980,558	(53,664)	-1%											
7438 Interest Expense																													
Total 7000 - Other Outgo	192,750	192,750	48,676	701,257	786,028	886,309	696,053	735,836	719,597	754,743	765,512	752,038	855,446	855,446	844,651	8,980,558	(53,664)	-1%											
TOTAL EXPENSE	8,980,558	9,238,675	551,767	701,257	786,028	886,309	696,053	735,836	719,597	754,743	765,512	752,038	855,446	855,446	844,651	8,980,558	(53,664)	-1%											

State Schedule: 4330/2025
 District Schedule: 4330/2025

	2024-25		Actuals as of 4/30/2025												FORCAST		Budget Variance (Worse) / (Better) / (Worse)	% Better / (Worse)	
	Budget	Trend	2024-25	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Accrual			Jul-24 - Jun-25
NET INCOME	1,049,846	(1,310,294)	153,835	101,347	(137,586)	(521,977)	84,437	(197,116)	22,840	154,825	(29,454)	(85,627)	151,890	(318,478)	(293,640)	16,383	(1,052,176)	414,398	
Operating Income	414,282	153,835	414,282	2,472,230	2,933,342	3,007,401	2,609,130	2,813,220	2,624,424	2,739,494	3,077,365	2,945,668	3,000,526	3,245,427	3,000,640	2,822,037	1,257,530	507,811	
Operating Income Excluding Non-cash Lease Expenses	607,032	346,584	607,032	101,347	(137,586)	(521,977)	84,437	(197,116)	22,840	154,825	(29,454)	(85,627)	151,890	(318,478)	(293,640)	16,383	(1,052,176)	(606,660)	336,284
EBITDA	2,176,637	2,580,885	2,176,637	1,161,474	55,749	-	40,307	-	-	-	-	-	-	-	-	-	-	(78)	32,313
Beginning Cash Balance	749,719	(841,934)	749,719	1,161,474	55,749	-	40,307	-	-	-	-	-	-	-	-	-	-	(78)	32,313
Net Income	(5,518)	32,313	(5,518)	(4,181)	(13,001)	70,582	33,308	(83,890)	23,512	47,479	(110,377)	29,197	(57,796)	(1,672)	9,770	-	(2,076)	(78)	32,313
Change in Accounts Payable	(646,955)	143,554	(646,955)	(445,943)	(2,289)	(4,862)	(1,632)	(1,637)	(1,643)	(1,649)	(1,654)	(1,660)	(1,666)	(1,672)	(1,677)	609,871	(2,076)	(78)	32,313
Change in Due from	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,076)	(78)
Change in Other Long Term Liabilities	-																		