

OCEAN CHARTER SCHOOL - Financial Dashboard (August 2025)

1 Key Performance Indicators

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

KEY POINTS

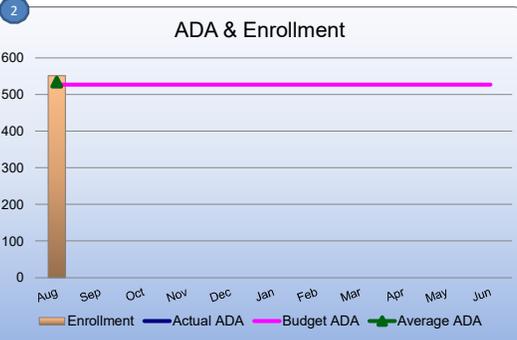
Month 1 enrollment was 552, ADA rate was 97.3% and Avg ADA was 534.78. Forecast enrollment is 558, ADA rate at 94.9% and Average ADA at 528.29, 0.98 ADA higher than budget which resulted in a \$9K increase in LCFF revenue.

Forecast includes \$103K of restricted one-time funds. An additional \$51K remains available to spend through FY27/28.

Projected operating net income is \$454K, \$26K above budget. Total revenues higher than budget by \$41K due to the addition of Prop 28 funds and UPK revenue. Total expenses below budget by \$4K due to savings in certificated salaries and benefits.

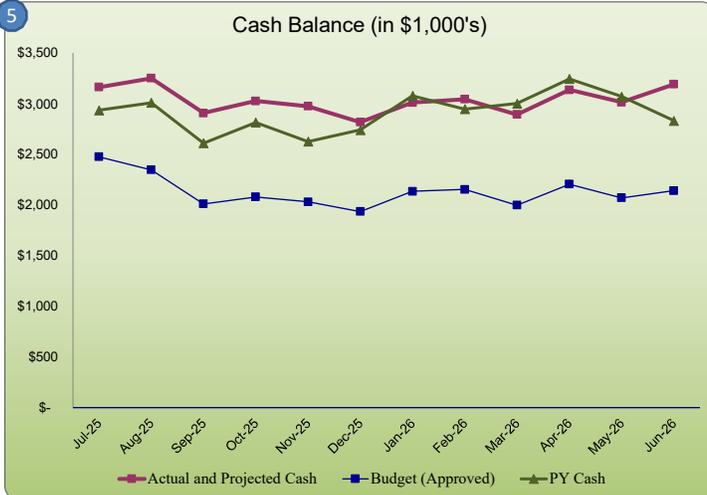
EBITDA is 639K reflecting a Debt Service Coverage Ratio of 1.38

Cash at the end of August was \$3.4M (operating \$2.9M and restricted Site cash was 317K). The year-end projected operating cash balance is \$2.88M which represents a cash reserve of 38%.



Attendance Analysis	Actual through Month 1	Forecast P2	Budget P2	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 24-25	FY 23-24
Enrollment	552	558	558	0	558	0	559	567
Attendance %	97.3%	94.9%	94.5%	0.4%	94.5%	0.4%	94.5%	0.0%
Avg Daily Attendance (ADA)	534.78	528.29	527.31	0.98	527.31	0.98	527.52	533.46

Income Statement	Actual through 08/31/25	Forecast as of 08/31/25	FY 25-26 Budget	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 24-25	FY 23-24
Local Control Funding Formula	530,870	6,165,748	6,156,494	9,254	6,088,654	77,094	5,954,175	5,961,311
Federal Revenue	-	112,320	112,320	0	112,320	0	129,807	104,641
State Revenue	76,181	781,476	753,631	27,845	769,545	11,931	831,101	683,618
Other Local Revenue	98,086	531,483	527,764	3,719	527,764	3,719	616,168	691,990
Grants/Fundraising	41,127	520,540	520,540	0	520,540	0	1,142,944	1,138,725
TOTAL REVENUE	746,264	8,111,568	8,070,749	40,818	8,018,824	92,744	8,674,195	8,580,284
<i>Total per ADA</i>		15,354	15,306	49	15,179	176	16,443	16,084
<i>w/o Grants/Fundraising</i>		14,369	14,318	51	14,193	176	14,277	13,950
Certificated Salaries	188,504	2,003,653	2,041,042	37,389	2,055,629	51,975	1,915,600	1,862,500
Classified Salaries	185,545	1,776,192	1,724,564	(51,627)	1,699,895	(76,297)	1,662,609	1,703,596
Benefits	197,639	1,169,033	1,190,796	21,763	1,209,092	40,060	1,070,931	1,146,969
Student Supplies	60,994	431,902	430,644	(1,258)	430,644	(1,258)	428,825	423,291
Operating Expenses	354,495	2,089,769	2,089,573	(196)	2,031,658	(58,111)	2,641,625	2,411,696
Other	246,879	1,655,808	1,653,326	(2,482)	1,650,501	(5,307)	1,621,086	1,623,954
TOTAL EXPENSES	1,234,057	9,126,356	9,129,944	3,588	9,077,419	(48,938)	9,340,676	9,172,007
<i>Total per ADA</i>		17,275	17,314	39	17,183	93	17,707	17,193
NET INCOME / (LOSS)	(487,792)	(1,014,789)	(1,059,195)	44,406	(1,058,595)	43,806	(666,481)	(591,722)
EBITDA	1,234,057	641,019	614,558	26,461	591,906	49,113	954,605	1,032,232
OPERATING INCOME	(240,913)	453,783	427,322	26,461	404,670	49,113	762,311	834,524



Year-End Cash Balance		
Projected	Budget	Variance
3,190,702	2,139,206	1,051,496

Balance Sheet	6/30/2025	7/31/2025	8/31/2025	6/30/2026
Assets				
Cash, Operating	2,513,932	2,845,829	2,934,871	2,874,053
Cash, Restricted	316,648	316,648	316,648	316,648
Accounts Receivable	959,121	98,194	56,729	895,264
Due From Others	0	0	0	0
Deposits/Prepays	16,273	16,273	3,175	33,359
Net Fixed Assets	52,210,533	52,096,007	51,981,567	50,759,875
Lease Assets	0	0	0	(17,213)
Other Assets	85,719	85,719	85,719	85,719
Total Assets	56,102,227	55,458,669	55,378,709	54,947,706
Liabilities				
A/P & Payroll	246,970	81,131	155,165	387,301
Due to Others	417,439	378,759	310,554	465,986
Deferred Revenue	265,567	265,567	265,567	265,567
Lease Liabilities	0	0	0	(17,213)
Other Liabilities	44,550	44,550	44,550	44,550
Total Debt	10,214,844	10,202,498	10,177,807	9,903,445
Total Liabilities	11,189,368	10,972,504	10,953,644	11,049,637
Equity				
Beginning Fund Bal.	45,302,467	44,596,210	44,596,210	44,596,210
Net Income/(Loss)	(706,256)	(426,693)	(487,792)	(1,014,789)
Total Equity	44,596,210	44,169,517	44,108,418	43,581,422
Total Liabilities & Equity	55,785,579	55,142,022	55,062,062	54,631,058

Available Line of Credit				
Debt Service Coverage Ratio				1.38
Days Cash on Hand	116	136	140	137
Cash Reserve %	31.8%	37.4%	38.3%	37.5%



Ocean Charter School Financial Analysis August 2025

Ocean Charter School is projected to have a net income of -\$1,015K and operating net income (adjusted for building project related items) of \$415K in FY25-26 compared to -\$1,059K and \$427K (operating) in the board-approved budget. Reasons for this negative \$44K and \$25K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of August 31, 2025, the unrestricted cash balance was \$2.93M. By June 30, 2026, the unrestricted cash balance is projected to be \$2.87M, which represents a 38% reserve. The restricted Site project related cash balance is \$317K.

As of August 31, 2025, the Accounts Receivable balance was \$57K compared to \$98K in the prior month.

As of August 31, 2025, the Accounts Payable balance, including payroll liabilities, totaled \$155K, compared to \$81K in the prior month.

As of August 31, 2025, the debt balance of \$10.18M compared to \$10.20M in the prior month. An additional \$274K will be paid this fiscal year.

Income Statement

Revenue

Total revenue for FY25-26 is projected to be \$8.11M, which is \$41K or 0.5% over budgeted revenue of \$8.07M. The forecast included the following significant revenue variances:

- **LCFF – Local Controls Funding Formula (8011-8098) \$9K above** budget due to a higher than budget Average Daily Attendance (ADA).
- **Child Nutrition-State \$22K above** budget due to the recognition of the Kitchen Infrastructure Training revenue.
- **Expanded Learning Opportunity Program(ELOP-8595) \$39K below** budget due to less expenditures tagged to ELOP. Unexpended funds will be carried forward to the following fiscal year.
- **Prop 28 Arts & Music \$86K above budget** due to additional expenditures being tagged to the grant.
- **Other State Revenue (8599) \$44K below** budget mostly due to removal of PD discretionary funds being previously budgeted. This section also includes \$9K of TK planning grant revenue carried forward from prior year.

Expenses

Total expenses for FY25-26 are projected to be \$9.13M, which is \$4K or 0.0% under budgeted expenditures of \$9.13M. 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%.



- **Stipends/Extra Duty (1175) \$25K below** budget due to \$20K in Waldorf Training Stipends (budgeted under this expense line) moved to Teacher Salaries.

ADA

Budget P2 ADA is 527.31 based on enrollment of 558 and a 94.5% attendance rate.

Forecast P2 ADA is 528.29 with ending enrollment of 558 and a 94.9% attendance rate.

Actual ADA through Month 1 is 534.78 with ending enrollment of 552 and a 97.3% attendance rate.

Month 1 ADA is 534.78 with a 97.3% ADA rate.

**Ocean Charter School
Balance Sheet
As of July 31, 2025**

Financial Row	OCEAN CHARTER Amount
Assets	
Current Assets	
Cash	\$3,162,477
Cash in Bank	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$126,673
9128-1045 - Cash in Bank - Hanmi - Business MM Sweep 8349	\$1,086,570
9127-1045 - Cash in Bank - Hanmi - ICS Sweep 8358	\$1,055,406
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	\$246,558
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$250,000
Total Cash	\$3,162,277
Petty Cash	
9139-1045 - Petty Cash - Ocean	200
Total Petty Cash	\$200
Total Cash	\$3,162,477
Accounts Receivable	\$98,192
9211 - Accounts Receivable, Private Sources	1,920
9291 - Due from Grantor Governments	96,272
Total Accounts Receivable	98,192
Total Current Assets	\$3,276,941
9420 - Improvement of Sites	58,288,383
9425 - Accumulated Depreciation - Sites	(6,285,466)
9440 - Computers/Equipment	162,679
Total Long Term Assets	\$52,181,726
Total Assets	\$55,458,667
Liabilities & Equity	
Liabilities	
Current Liabilities	
Accounts Payable	\$77,242
9501 - Accounts Payable Posting	58,760
9515 - Nvoicepay Refund Payable	(1,800)
9516 - Accrued Payable	20,282
Total Accounts Payable	\$77,242
Due to Others	\$337,588
Total Current Leases Payable	\$20,585
Deferred Revenue	\$582,215
Total Current Liabilities	\$1,448,501
9672 - Long Term Loans	\$9,775,715
9667 - Long Term Leases Payable	65,134
Total Long Term Lease Liabilities	\$65,134
Total Long Term Liabilities	\$9,840,849
Total Liabilities	\$11,289,350
Equity	
Unrestricted Fund Balance	
Beginning Fund Balance	\$44,441,303
Net Income	(426,693)
Restricted Funds	\$154,707
9793 - Board Designated Unrestricted Funds	\$392,063
Required Maintenance Reserve	\$237,537
Capital Campaign Funds	\$154,707
9794 - Contra Restricted Net Position	(\$237,357)
Total Restricted Funds Offset	154,707
Total Unrestricted Fund Balance	\$44,169,317

Restricted Fund Balance	\$0
9797 - Restricted Net Position	\$0
Total Restricted Fund Balance	0
Total Equity	\$44,169,317
Total Liabilities & Equity	\$55,458,667

**Ocean Charter School
Balance Sheet
As of August 31, 2025**

Financial Row	OCEAN CHARTER Amount
Assets	
Current Assets	
Cash	\$3,251,519
Cash in Bank	
9124-1045 - Cash in Bank - CCU - Checking 1368	\$98,959
9128-1045 - Cash in Bank - Hanmi - Business MM Sweep 8349	\$1,088,931
9127-1045 - Cash in Bank - Hanmi - ICS Sweep 8358	\$1,231,558
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	\$184,801
9125-1045 - Cash in Bank - Hanmi - Prop 1D 4838	\$250,000
Total Cash	\$3,251,319
Petty Cash	
9139-1045 - Petty Cash - Ocean	200
Total Petty Cash	\$200
Total Cash	\$3,251,519
Accounts Receivable	\$56,727
9211 - Accounts Receivable, Private Sources	1,920
9291 - Due from Grantor Governments	54,807
Total Accounts Receivable	56,727
Total Current Assets	\$3,311,421
9420 - Improvement of Sites	58,288,383
9425 - Accumulated Depreciation - Sites	(6,406,968)
9440 - Computers/Equipment	162,679
Total Right of Use Assets	85,719
Total Long Term Assets	\$52,067,286
Total Assets	\$55,378,707
Liabilities & Equity	
Liabilities	
Current Liabilities	
Accounts Payable	\$152,832
9501 - Accounts Payable Posting	138,862
9515 - Nvoicepay Refund Payable	(1,800)
9516 - Accrued Payable	15,770
Total Payroll Liabilities	2,334
Current Leases Payable	\$20,585
9644 - Current Loans	\$402,292
9651 - Deferred Revenue	\$582,215
Long Term Liabilities	
Total Long Term Debt	\$9,775,715
Long Term Lease Liabilities	\$65,134
9667 - Long Term Leases Payable	65,134
Total Long Term Lease Liabilities	\$65,134
Total Long Term Liabilities	\$9,840,849
Total Liabilities	\$11,270,489
Beginning Fund Balance	\$44,441,303
Net Income	(487,792)
Restricted Funds	\$154,707
9793 - Board Designated Unrestricted Funds	\$392,063
Required Maintenance Reserve	\$237,537
Capital Campaign Funds	\$154,707
9794 - Contra Restricted Net Position	(\$237,357)
Total Restricted Funds Offset	154,707
Total Unrestricted Fund Balance	\$44,108,217
Restricted Fund Balance	\$0
9797 - Restricted Net Position	\$0

Total Restricted Fund Balance	0
Total Equity	\$44,108,218
Total Liabilities & Equity	\$55,378,707

Ocean Charter School
Income Statement
For the 1 Month Ending July 31, 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	0	0	0	0	0	0	2,902,571	2,902,571
8012 - Education Protection Account	0	0	0	0	0	0	1,060,414	1,060,414
8096 - In Lieu of Property Taxes	0	131,663	(131,663)	0	131,663	(131,663)	2,193,509	2,193,509
Total LCFF Revenues	\$0	\$131,663	(\$131,663)	\$0	\$131,663	(\$131,663)	\$6,156,494	\$6,156,494
Federal Revenues								
8221 - Child Nutrition - Federal	0	0	0	0	0	0	60,096	60,096
8291 - Title I	0	0	0	0	0	0	34,933	34,933
8292 - Title II	0	0	0	0	0	0	7,291	7,291
8295 - Title IV, SSAFE	0	0	0	0	0	0	10,000	10,000
Total Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$112,320	\$112,320
Other State Revenues								
8520 - Child Nutrition - State	0	0	0	0	0	0	141,593	141,593
8550 - Mandate Block Grant	0	0	0	0	0	0	10,825	10,825
8561 - State Lottery - Non Prop 20	0	0	0	0	0	0	105,194	105,194
8562 - State Lottery - Prop 20	0	0	0	0	0	0	45,162	45,162
8592 - State Mental Health	0	0	0	0	0	0	42,670	42,670
8595 - Expanded Learning Opportunity Program	0	0	0	0	0	0	205,038	205,038
8596 - Prop 28 Arts & Music	0	0	0	0	0	0	56,034	56,034
8599 - State Revenue - Other	0	0	0	0	0	0	147,116	147,116
Total Other State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$753,631	\$753,631
Local Revenues								
8650 - Leases & Rentals	1,969	0	1,969	1,969	0	1,969	0	(1,969)
8660 - Interest & Dividend Income	2,426	0	2,426	2,426	0	2,426	30,625	28,199
8682 - Childcare & Enrichment Program Fees	6,129	0	6,129	6,129	0	6,129	486,139	480,010
8697 - E-Rate	1,118	2,000	(882)	1,118	2,000	(882)	11,000	9,883
Total Local Revenues	\$11,641	\$2,000	\$9,641	\$11,641	\$2,000	\$9,641	\$527,764	\$516,123
Grants & Fundraising								
8692 - Grants	0	0	0	0	0	0	5,200	5,200
8695 - Contributions & Events	6,948	225	6,723	6,948	225	6,723	436,956	430,008
8696 - Other Fundraising	983	0	983	983	0	983	78,385	77,401
Total Grants & Fundraising	\$7,931	\$225	\$7,706	\$7,931	\$225	\$7,706	\$520,540	\$512,609
Gross Income	\$19,572	\$133,888	(\$114,315)	\$19,572	\$133,888	(\$114,315)	\$8,070,749	\$8,051,177
Expenses								
Certificated Salaries								
1110 - Teachers' Salaries	4,000	0	4,000	4,000	0	4,000	1,615,805	1,611,805
1170 - Teachers' Salaries - Substitute	902	0	902	902	0	902	98,926	98,023
1175 - Teachers' Salaries - Stipend/Extra Duty	0	0	0	0	0	0	56,985	56,985
1211 - Certificated Pupil Support - Librarians	0	0	0	0	0	0	10,248	10,248
1300 - Certificated Supervisors' & Administrators' Salaries	12,201	12,833	(633)	12,201	12,833	(633)	259,078	246,877
Total Certificated Salaries	\$17,103	\$12,833	\$4,270	\$17,103	\$12,833	\$4,270	\$2,041,042	\$2,023,939
Classified Salaries								
2111 - Instructional Aide & Other Salaries	14,495	0	14,495	14,495	0	14,495	373,584	359,089
2121 - After School Staff Salaries	73	0	73	73	0	73	201,734	201,661
2131 - Classified Teacher Salaries	0	0	0	0	0	0	589,709	589,709
2200 - Classified Support Salaries	1,655	0	1,655	1,655	0	1,655	145,144	143,489
2400 - Classified Office Staff Salaries	32,058	23,463	8,595	32,058	23,463	8,595	414,394	382,336
Total Classified Salaries	\$48,281	\$23,463	\$24,818	\$48,281	\$23,463	\$24,818	\$1,724,564	\$1,676,284
Employee Benefits								
3111 - STRS - State Teachers Retirement System	2,451	10,728	(8,277)	2,451	10,728	(8,277)	489,162	486,711
3311 - OASDI - Social Security	2,853	(1,232)	4,085	2,853	(1,232)	4,085	74,682	71,829
3331 - MED - Medicare	893	526	367	893	526	367	54,601	53,708
3401 - H&W - Health & Welfare	88,419	41,242	47,177	88,419	41,242	47,177	494,904	406,485
3501 - SUI - State Unemployment Insurance	31	18	13	31	18	13	1,883	1,852
3601 - Workers' Compensation Insurance	0	11,346	(11,346)	0	11,346	(11,346)	45,384	45,384
3901 - Other Retirement Benefits	972	352	620	972	352	620	25,868	24,896
3902 - Other Benefits	0	359	(359)	0	359	(359)	4,311	4,311
Total Employee Benefits	\$95,619	\$63,340	\$32,279	\$95,619	\$63,340	\$32,279	\$1,190,796	\$1,095,177
Supplies								
4111 - Core Curricula Materials	0	1,667	(1,667)	0	1,667	(1,667)	5,000	5,000
4211 - Books & Other Reference Materials	2,107	5,539	(3,432)	2,107	5,539	(3,432)	16,617	14,510
4311 - Student Materials	9,889	7,918	1,971	9,889	7,918	1,971	95,012	85,123
4351 - Office Supplies	180	926	(746)	180	926	(746)	11,114	10,934
4371 - Custodial Supplies	737	2,512	(1,775)	737	2,512	(1,775)	30,146	29,409
4391 - Food (Non Nutrition Program)	1,508	2,286	(778)	1,508	2,286	(778)	27,437	25,929
4392 - Uniforms	2,884	136	2,748	2,884	136	2,748	1,626	(1,258)

Ocean Charter School
Income Statement
For the 1 Month Ending July 31, 2025

	Current Month Actual	Current Month Budget	Current Month Variance	YTD Actual	YTD Budget	YTD Variance	Total Budget	Budget Remaining
4393 - PE & Sports Equipment	298	333	(35)	298	333	(35)	4,000	3,702
4395 - Before & After School Program Supplies	0	245	(245)	0	245	(245)	2,934	2,934
4399 - All Other Supplies	1,874	6,667	(4,792)	1,874	6,667	(4,792)	20,000	18,126
4411 - Non Capitalized Equipment	4,908	5,000	(92)	4,908	5,000	(92)	15,000	10,092
4711 - Nutrition Program Food & Supplies	14,912	0	14,912	14,912	0	14,912	201,758	186,846
Total Supplies	\$39,298	\$33,228	\$6,070	\$39,298	\$33,228	\$6,070	\$430,644	\$391,346
Operating Expenses								
5211 - Travel & Conferences	0	824	(824)	0	824	(824)	9,882	9,882
5311 - Dues & Memberships	18,349	2,120	16,228	18,349	2,120	16,228	25,445	7,096
5451 - General Insurance	0	60,920	(60,920)	0	60,920	(60,920)	243,680	243,680
5511 - Utilities	16,989	9,224	7,765	16,989	9,224	7,765	110,688	93,699
5531 - Housekeeping Services	16,611	17,000	(389)	16,611	17,000	(389)	204,000	187,389
5599 - Other Facility Operations & Utilities	7,258	7,394	(136)	7,258	7,394	(136)	88,729	81,471
5619 - Other Facility Rentals	0	190	(190)	0	190	(190)	2,285	2,285
5621 - Equipment Lease	4,898	2,333	2,564	4,898	2,333	2,564	28,000	23,102
5631 - Vendor Repairs	0	593	(593)	0	593	(593)	7,114	7,114
5812 - Field Trips & Pupil Transportation	276	6,532	(6,256)	276	6,532	(6,256)	78,385	78,109
5821 - Legal	0	3,433	(3,433)	0	3,433	(3,433)	41,200	41,200
5823 - Audit	0	2,433	(2,433)	0	2,433	(2,433)	29,201	29,201
5831 - Advertisement & Recruitment	0	250	(250)	0	250	(250)	3,000	3,000
5841 - Contracted Substitute Teachers	0	8,764	(8,764)	0	8,764	(8,764)	105,166	105,166
5844 - After School Services	0	2,094	(2,094)	0	2,094	(2,094)	25,127	25,127
5849 - Other Student Instructional Services	0	6,683	(6,683)	0	6,683	(6,683)	80,200	80,200
5852 - PD Consultants & Tuition	9,825	6,130	3,695	9,825	6,130	3,695	73,554	63,729
5854 - Nursing & Medical (Non-IEP)	0	1,018	(1,018)	0	1,018	(1,018)	12,218	12,218
5859 - All Other Consultants & Services	21,469	20,197	1,272	21,469	20,197	1,272	242,366	220,896
5861 - Non Instructional Software	23,273	3,074	20,199	23,273	3,074	20,199	36,886	13,613
5865 - Fundraising Cost	0	2,439	(2,439)	0	2,439	(2,439)	29,273	29,273
5871 - District Oversight Fees	0	5,130	(5,130)	0	5,130	(5,130)	61,565	61,565
5872 - Special Education Fees (SELPA)	0	28,434	(28,434)	0	28,434	(28,434)	473,893	473,893
5899 - All Other Expenses	475	3,134	(2,658)	475	3,134	(2,658)	37,603	37,128
5911 - Office Phone	0	907	(907)	0	907	(907)	10,881	10,881
5921 - Internet	3,103	1,699	1,405	3,103	1,699	1,405	20,384	17,281
5923 - Website Hosting	0	410	(410)	0	410	(410)	4,920	4,920
5931 - Postage & Shipping	0	188	(188)	0	188	(188)	2,261	2,261
5999 - Other Communications	0	139	(139)	0	139	(139)	1,670	1,670
Total Operating Expenses	\$122,526	\$203,687	(\$81,161)	\$122,526	\$203,687	(\$81,161)	\$2,089,573	\$1,967,047
Capital Outlay								
6901 - Depreciation Expense	123,440	122,199	1,241	123,440	122,199	1,241	1,466,090	1,342,650
Total Capital Outlay	\$123,440	\$122,199	\$1,241	\$123,440	\$122,199	\$1,241	\$1,466,090	\$1,342,650
Other Expenses								
7438 - Interest Expense	0	0	0	0	0	0	187,236	187,236
Total Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$187,236	\$187,236
Total Expenses	\$446,265	\$458,749	(\$12,484)	\$446,265	\$458,749	(\$12,484)	\$9,129,944	\$8,683,679
Net Income	(\$426,693)	(\$324,862)	(\$101,831)	(\$426,693)	(\$324,862)	(\$101,831)	(\$1,059,195)	(\$632,502)

**Ocean Charter School
Income Statement
For the 2 Months Ending August 31, 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	130,219	138,998	(8,779)	130,219	138,998	(8,779)	2,902,571	2,772,352
8012 - Education Protection Account	0	0	0	0	0	0	1,060,414	1,060,414
8096 - In Lieu of Property Taxes	400,651	263,326	137,325	400,651	394,989	5,662	2,193,509	1,792,858
Total LCFF Revenues	\$530,870	\$402,324	\$128,546	\$530,870	\$533,987	(\$3,117)	\$6,156,494	\$5,625,624
Federal Revenues								
8221 - Child Nutrition - Federal	0	0	0	0	0	0	60,096	60,096
8291 - Title I	0	0	0	0	0	0	34,933	34,933
8292 - Title II	0	0	0	0	0	0	7,291	7,291
8295 - Title IV, SSAE	0	0	0	0	0	0	10,000	10,000
Total Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$112,320	\$112,320
Other State Revenues								
8520 - Child Nutrition - State	0	0	0	0	0	0	141,593	141,593
8550 - Mandate Block Grant	0	0	0	0	0	0	10,825	10,825
8561 - State Lottery - Non Prop 20	0	0	0	0	0	0	105,194	105,194
8562 - State Lottery - Prop 20	0	0	0	0	0	0	45,162	45,162
8592 - State Mental Health	2,239	2,134	106	2,239	2,134	106	42,670	40,431
8595 - Expanded Learning Opportunity Program	63,492	10,252	53,240	63,492	10,252	53,240	205,038	141,546
8596 - Prop 28 Arts & Music	10,450	2,802	7,648	10,450	2,802	7,648	56,034	45,584
8599 - State Revenue - Other	0	0	0	0	0	0	147,116	147,116
Total Other State Revenues	\$76,181	\$15,187	\$60,994	\$76,181	\$15,187	\$60,994	\$753,631	\$677,450
Local Revenues								
8650 - Leases & Rentals	1,750	0	1,750	3,719	0	3,719	0	(3,719)
8660 - Interest & Dividend Income	2,365	0	2,365	4,791	0	4,791	30,625	25,834
8682 - Childcare & Enrichment Program Fees	81,658	0	81,658	87,787	0	87,787	486,139	398,352
8697 - E-Rate	671	0	671	1,789	2,000	(211)	11,000	9,211
Total Local Revenues	\$86,445	\$0	\$86,445	\$98,086	\$2,000	\$96,086	\$527,764	\$429,678
Grants & Fundraising								
8692 - Grants	0	0	0	0	0	0	5,200	5,200
8695 - Contributions & Events	31,003	16,318	14,685	37,951	16,543	21,408	436,956	399,005
8696 - Other Fundraising	2,193	8,000	(5,807)	3,176	8,000	(4,824)	78,385	75,208
Total Grants & Fundraising	\$33,196	\$24,318	\$8,878	\$41,127	\$24,543	\$16,585	\$520,540	\$479,413
Gross Income	\$726,692	\$441,829	\$284,863	\$746,264	\$575,716	\$170,548	\$8,070,749	\$7,324,485
Expenses								
Certificated Salaries								
1110 - Teachers' Salaries	146,157	146,891	(735)	150,157	146,891	3,265	1,615,805	1,465,648
1170 - Teachers' Salaries - Substitute	2,858	2,748	110	3,761	2,748	1,013	98,926	95,165
1175 - Teachers' Salaries - Stipend/Extra Duty	0	1,075	(1,075)	0	1,075	(1,075)	56,985	56,985
1211 - Certificated Pupil Support - Librarians	0	285	(285)	0	285	(285)	10,248	10,248
1300 - Certificated Supervisors' & Administrators' Salaries	22,386	22,386	0	34,586	35,219	(633)	259,078	224,491
Total Certificated Salaries	\$171,401	\$173,385	(\$1,984)	\$188,504	\$186,218	\$2,286	\$2,041,042	\$1,852,538
Classified Salaries								
2111 - Instructional Aide & Other Salaries	33,518	9,906	23,612	48,013	9,906	38,107	373,584	325,571
2121 - After School Staff Salaries	6,627	5,537	1,090	6,700	5,537	1,163	201,734	195,034
2131 - Classified Teacher Salaries	42,828	32,957	9,871	42,828	32,957	9,871	589,709	546,881
2200 - Classified Support Salaries	14,044	4,032	10,012	15,699	4,032	11,667	145,144	129,445
2400 - Classified Office Staff Salaries	40,248	27,153	13,095	72,306	50,615	21,690	414,394	342,088
Total Classified Salaries	\$137,265	\$79,585	\$57,680	\$185,545	\$103,047	\$82,498	\$1,724,564	\$1,539,019
Employee Benefits								
3111 - STRS - State Teachers Retirement System	41,052	41,393	(341)	43,503	52,122	(8,618)	489,162	445,659
3311 - OASDI - Social Security	5,265	2,247	3,018	8,118	1,015	7,103	74,682	66,564
3331 - MED - Medicare	4,254	3,668	586	5,147	4,194	953	54,601	49,454
3401 - H&W - Health & Welfare	34,858	41,242	(6,384)	123,276	82,484	40,792	494,904	371,628
3501 - SUI - State Unemployment Insurance	147	126	20	178	145	33	1,883	1,705
3601 - Workers' Compensation Insurance	15,128	3,782	11,346	15,128	15,128	0	45,384	30,256
3901 - Other Retirement Benefits	1,317	1,194	123	2,289	1,546	744	25,868	23,579
3902 - Other Benefits	0	359	(359)	0	719	(719)	4,311	4,311
Total Employee Benefits	\$102,020	\$94,012	\$8,008	\$197,639	\$157,352	\$40,287	\$1,190,796	\$993,157
Supplies								
4111 - Core Curricula Materials	0	1,667	(1,667)	0	3,333	(3,333)	5,000	5,000
4211 - Books & Other Reference Materials	523	5,539	(5,016)	2,631	11,078	(8,447)	16,617	13,986
4311 - Student Materials	8,729	7,918	811	18,618	15,835	2,782	95,012	76,395
4351 - Office Supplies	1,333	926	407	1,513	1,852	(340)	11,114	9,601
4371 - Custodial Supplies	7,840	2,512	5,328	8,577	5,024	3,552	30,146	21,569
4391 - Food (Non Nutrition Program)	1,609	2,286	(678)	3,117	4,573	(1,456)	27,437	24,320
4392 - Uniforms	0	136	(136)	2,884	271	2,613	1,626	(1,258)

Ocean Charter School
Income Statement
For the 2 Months Ending August 31, 2025

	Current Month Actual	Current Month Budget	Current Month Variance	YTD Actual	YTD Budget	YTD Variance	Total Budget	Budget Remaining
4393 - PE & Sports Equipment	809	333	475	1,107	667	440	4,000	2,893
4395 - Before & After School Program Supplies	119	245	(125)	119	489	(370)	2,934	2,815
4399 - All Other Supplies	914	6,667	(5,753)	2,788	13,333	(10,545)	20,000	17,212
4411 - Non Capitalized Equipment	(248)	5,000	(5,248)	4,660	10,000	(5,340)	15,000	10,340
4711 - Nutrition Program Food & Supplies	69	0	69	14,981	0	14,981	201,758	186,777
Total Supplies	\$21,696	\$33,228	(\$11,532)	\$60,994	\$66,456	(\$5,462)	\$430,644	\$369,650
Operating Expenses								
5211 - Travel & Conferences	0	824	(824)	0	1,647	(1,647)	9,882	9,882
5311 - Dues & Memberships	2,268	2,120	147	20,616	4,241	16,376	25,445	4,828
5451 - General Insurance	81,227	20,307	60,920	81,227	81,227	0	243,680	162,453
5511 - Utilities	(1,920)	9,224	(11,144)	15,069	18,448	(3,379)	110,688	95,619
5531 - Housekeeping Services	0	17,000	(17,000)	16,611	34,000	(17,389)	204,000	187,389
5599 - Other Facility Operations & Utilities	4,174	7,394	(3,220)	11,432	14,788	(3,356)	88,729	77,297
5619 - Other Facility Rentals	0	190	(190)	0	381	(381)	2,285	2,285
5621 - Equipment Lease	(2,517)	2,333	(4,850)	2,381	4,667	(2,286)	28,000	25,619
5631 - Vendor Repairs	1,750	593	1,157	1,750	1,186	564	7,114	5,364
5812 - Field Trips & Pupil Transportation	220	6,532	(6,312)	496	13,064	(12,568)	78,385	77,889
5821 - Legal	3,784	3,433	351	3,784	6,867	(3,082)	41,200	37,416
5823 - Audit	0	2,433	(2,433)	0	4,867	(4,867)	29,201	29,201
5831 - Advertisement & Recruitment	100	250	(150)	100	500	(400)	3,000	2,900
5841 - Contracted Substitute Teachers	0	8,764	(8,764)	0	17,528	(17,528)	105,166	105,166
5844 - After School Services	1,904	2,094	(190)	1,904	4,188	(2,284)	25,127	23,223
5849 - Other Student Instructional Services	0	6,683	(6,683)	0	13,367	(13,367)	80,200	80,200
5852 - PD Consultants & Tuition	28,747	6,130	22,617	38,572	12,259	26,313	73,554	34,982
5854 - Nursing & Medical (Non-IEP)	0	1,018	(1,018)	0	2,036	(2,036)	12,218	12,218
5859 - All Other Consultants & Services	5,812	20,197	(14,385)	27,281	40,394	(13,113)	242,366	215,085
5861 - Non Instructional Software	0	3,074	(3,074)	23,273	6,148	17,125	36,886	13,613
5865 - Fundraising Cost	4,691	2,439	2,252	4,691	4,879	(187)	29,273	24,581
5871 - District Oversight Fees	10,718	5,130	5,588	10,718	10,261	457	61,565	50,847
5872 - Special Education Fees (SELPA)	85,335	56,867	28,468	85,335	85,301	34	473,893	388,558
5899 - All Other Expenses	3,135	3,134	1	3,610	6,267	(2,657)	37,603	33,993
5911 - Office Phone	0	907	(907)	0	1,814	(1,814)	10,881	10,881
5921 - Internet	2,510	1,699	811	5,613	3,397	2,216	20,384	14,771
5923 - Website Hosting	0	410	(410)	0	820	(820)	4,920	4,920
5931 - Postage & Shipping	31	188	(157)	31	377	(346)	2,261	2,230
5999 - Other Communications	0	139	(139)	0	278	(278)	1,670	1,670
Total Operating Expenses	\$231,969	\$191,507	\$40,462	\$354,495	\$395,194	(\$40,699)	\$2,089,573	\$1,735,078
Capital Outlay								
6901 - Depreciation Expense	123,440	122,199	1,241	246,879	244,397	2,482	1,466,090	1,219,210
Total Capital Outlay	\$123,440	\$122,199	\$1,241	\$246,879	\$244,397	\$2,482	\$1,466,090	\$1,219,210
Other Expenses								
7438 - Interest Expense	0	47,310	(47,310)	0	47,310	(47,310)	187,236	187,236
Total Other Expenses	\$0	\$47,310	(\$47,310)	\$0	\$47,310	(\$47,310)	\$187,236	\$187,236
Total Expenses	\$787,791	\$741,225	\$46,566	\$1,234,057	\$1,199,974	\$34,082	\$9,129,944	\$7,895,888
Net Income	(\$61,099)	(\$299,396)	\$238,297	(\$487,792)	(\$624,258)	\$136,466	(\$1,059,195)	(\$571,403)

Ocean Charter School
Check Register
For the Months Ending July 31 & August 31, 2025

Check #	Vendor Name	Date Description	Amount
1418-1M	DENNIS C DEMANETT	7/1/2025 OCS SUMMER INSTITUTE 2025	2,100.00
A024934	YOUNG, MINNEY & CORR LLP	7/1/2025 05/08/25-05/28/25 - LEGAL SERVICES	1,424.79
A024935	FRONTSTREAM	7/1/2025 06/25 - PANORAMA PRO PGF - AUCTION TRANSACTION FEE	5.50
A024936	POWERSCHOOL GROUP LLC	7/1/2025 FY25-26 - CHARTER MODULE	23,272.58
A024937	CHARTER'S CHOICE EDUCATIONAL SER	7/1/2025 05/01/25-05/16/25 - COUNSELING SERVICES	6,720.00
A024938	SCHOOL NUTRITION PLUS INC	7/1/2025 05/25 - STUDENT MEALS	24,266.55
E022105	MATHEMATICAL OLYMPIADS FOR ELEME	7/1/2025 FY25-26 - MATH OLYMPIADS EARLY BIRD ENROLLMENT	350.00
E022106	STAPLES BUSINESS ADVANTAGE	7/1/2025 COPY PAPER	757.28
E022107	KABAZON WATERS	7/1/2025 06/25 - WATER DELIVERY	267.54
P074103	TOMOKO DRISCOLL	7/1/2025 RALPHS - FOOD SUPPLIES FOR 5TH A CAMPING TRIP	21.61
P074104	LAUSD	7/1/2025 03/25 - PREVENTATIVE MAINTENANCE, SERVICE CALLS, ELEVATOR MAINTENANCE	27,326.31
P074105	HIROMI YONEDA-MATSUE	7/1/2025 YOUR CLEANERS - 06/14/25 - 52 YUKATA DRY CLEANING - MOMOTARO PLAY 2025	934.76
P074106	CLAIRE BUTTERWORTH	7/1/2025 BLICK ART MATERIALS - 12/04/24 - HAND SAW, BALL HANDLE PUNCH TOOL, WEAVING I	759.28
P074107	KAREN FENSWICK	7/1/2025 05/29/25 - MILEAGE TO AND FROM CAMPING TRIP	176.03
P074108	KRISTEN CURRAN	7/1/2025 WHOLE FOODS - GRANOLA BARS & COOKIES	19.66
P074109	AMAZON CAPITAL SERVICES	7/1/2025 MOBIEL SPEAKER SET	352.16
P074110	HARBOR BUILDING MAINTENANCE, INC	7/1/2025 05/25 - FILL-IN DAYPORTER	5,183.00
P074111	SCOOT EDUCATION INC	7/1/2025 05/27/25-05/30/25 - AFTER SCHOOL SERVICES	4,242.00
P074112	MILLENNIAL CHILD, INC.	7/1/2025 06/25 - WALDORF ONLINE COURSE GRADE 3 - SAMARA STERN	650.00
P074113	TOMOKO HIROTA	7/1/2025 AMAZON - SKINNY POPCORN	9.97
P074114	MARYANGEE CANO - PETTY CASH	7/1/2025 DOWNTOWN FLORAL SUPPLY - FLOWERS FOR GRADUATION 2025	83.00
P074115	JENNIFER SAMSTAG	7/1/2025 06/25 - PSYCHOLOGIST SERVICES	300.00
P074116	DAN MANALANG	7/1/2025 06/23/25-06/27/25 - SUMMER INSTITUTE 2025 - CATERING SERVICE	2,362.50
P074117	YUKO YAMADA	7/1/2025 SAM'S CLUB - 05/31/25 - PAPER PLATES	36.28
P074118	JASON WHISMAN	7/1/2025 HOME DEPOT - 04/27/25 - SUPPLIES FOR CAMPING TRIP	167.73
P074119	TANE KAWASAKI	7/1/2025 04/27/25 - PAVILIONS - BAGS FOR ORGANIZATION	59.92
P074120	MATTHEW BIANCANIELLO	7/1/2025 WHOLE FOODS - FOOD SUPPLIES FOR 5TH B CAMPING TRIP	1,183.86
P074121	BONNIE RIVER	7/1/2025 06/23/25-06/27/25 - SUMMER INSTITUTE INSTRUCTOR AND REIMBURSABLES	3,480.41
EFT07/02/25CSM	CHARTERSAFE	7/2/2025 25% DEPOSIT FY25/26 - PACKAGE PREMIUM	72,266.00
EFT07/02/25WFM	WELLS FARGO FINANCIAL LEASING, INC.	7/2/2025 06/25 - EQUIPMENT LEASE	2,516.93
STD06/30/25LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	7/2/2025 06/30/25 - PAYROLL - 403B	1,610.91
STD06/30/25OCTAM	OCEAN CHARTER TEACHERS' ASSOCIAT	7/2/2025 06/30/25 - UNION DUES LOCAL CHAPTER	161.25
1409M	FOODS NEXT INC.	7/3/2025 6TH GRADE JAPANESE FIELD TRIP	1,800.00
1417-1M	ALYSON LEAVITT	7/7/2025 6TH GRADE SUMMER INSTITUTE	2,100.00
1429M	MATTHEW BIANCANIELLO	7/7/2025 REIMBURSEMENT 05/27/25	1,183.86
A025060	YOUNG, MINNEY & CORR LLP	7/8/2025 06/02/25-06/27/25 - LEGAL SERVICES	8,997.29
A025061	SCHOOL NUTRITION PLUS INC	7/8/2025 06/25 - STUDENT MEALS	5,107.12
A025062	NWEA	7/8/2025 MAP GROWTH K-12	7,750.00
A025063	ONTARIO REFRIGERATION SERVICE, INC	7/8/2025 07/01/25-09/30/25 - MONTHLY MAINTENANCE	3,703.00
E022223	KABAZON WATERS	7/8/2025 06/25 - WATER DELIVERY	214.75
P074455	AMAZON CAPITAL SERVICES	7/8/2025 PLAYGROUND BALLS	36.84
P074457	AMAZON CAPITAL SERVICES	7/8/2025 MULTI SURFACE DISINFECTANT CLEANER	4,541.54
P074458	CONCORDE, LLC	7/8/2025 06/02/25 - AFTER SCHOOL ENRICHMENT YOGA CLASSES	175.01
P074459	H&S ELECTRIC, INC.	7/8/2025 06/16/25 - DISHWASHER INSTALLATOIN - KIT FUNDS FY 24-25	28,870.00
P074460	CLAIRE BUTTERWORTH	7/8/2025 MILEAGE - 06/23/25 - FROM GRAINGER TO SCHOOL	288.33
P074461	CA DEPT OF EDUCATION, ACCOUNTING I	7/8/2025 SHIPPING CHARGES	95.55
P074462	SUTTLES PLUMBING INC	7/8/2025 DISHWASHER INSTALLATION - KIT FUNDS FY24-25	9,205.00
P074463	HARBOR BUILDING MAINTENANCE, INC	7/8/2025 07/25 - JANITORIAL SERVICES	16,611.00
P074464	CAROL ANN D DIVEN	7/8/2025 06/25 - SUMMER INSTITUTE 2025 - SINGING AND RECORDER CLASSES	1,000.00
P074465	TOMOKO HIROTA	7/8/2025 SMART & FINAL - COFFEE CREAMER - SUMMER INSTITUTE 25	15.06
P074466	MICHAEL FIORE	7/8/2025 COSTCO - 05/25/252 - 5TH GRADE KERN'S CLASS FOOD - CAMPING TRIP	282.62
P074467	ADAM BRUNO	7/8/2025 05/25-06/25 - COUNSELING SERVICES	3,128.00
P074468	KELLEY MAJOR	7/8/2025 07/14/25-07/18/25 - WISC SUMMER COURSE TEACHER TRAINING	775.00
P074469	CALIFORNIA TEACHERS ASSOCIATION	7/8/2025 06/30/25 - UNION DUES CTA	1,006.54
P074470	BRENAN YACK	7/8/2025 STARBUCKS - 06/23/25 - COFFEE FOR SUMMER INSTITUTE	22.00
P074471	NOURISH PARTNERS INC	7/8/2025 07/25 - ANNUAL CONSULTING FOR THE MEAL PROGRAM	1,000.00
P074472	ALEJANDRA PALACIOS	7/8/2025 SMART & FINAL - EXTENDED LEARNING MEALS SUPPLIES	98.47
P074473	REDISCOVER CENTER INC.	7/8/2025 05/28/25 - 4TH B GRADE FIELD TRIP	480.00
P074474	JEN TAN	7/8/2025 COSTCO - 06/03/25 - CREAM BREAD	110.29
P074475	GREEN EARTH PEST CONTROL, INC	7/8/2025 06/25 - PEST CONTROL	750.00
P074476	DANIELLA ANTHONY	7/8/2025 POSTAL ANNEX - 06/24/25 - LIVE SCAN FEE	50.00
P074477	TIMOTHY MICHAELS	7/8/2025 06/30/25 - TUNNING PIANO IN ROOM 203	135.00
EFT07/10/25LADWPM	LADWP-0791	7/10/2025 05/21/25-06/24/25 - WATER & SEWER CHARGES	8,645.48
EFT07/11/25CCU-1924M	CALIFORNIA CREDIT UNION - 1924	7/11/2025 STD06/28/25CCU	8,343.36
EFT07/14/25AMEX-91004	AMERICAN EXPRESS - 91004	7/14/2025 MAILCHIMP - 06/25 - MONTHLY SUBSCRIPTION - MICROSOFT OFFICE FOR ADMIN TEA	158.94
P074797	REBECCA ALLEGRETTO	7/15/2025 SMART & FINAL - FOOD FOR CAMPING TRIP	181.72
P074798	AMAZON CAPITAL SERVICES	7/15/2025 PLAYGROUND BALLS 3PK	156.85
EFT07/17/20SGM	SOCALGAS	7/17/2025 05/27/25-06/25/25 - GAS CHARGES	203.27
EFT07/17/25FCM	FRONTIER COMMUNICATIONS-0088	7/17/2025 07/22/25-08/21/25 - VOIP SERVICES	1,985.75
1430M	WEST MUSIC COMPANY, INC	7/18/2025 YAMAHA RECORDERS	418.89
STD07/15/25LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	7/18/2025 07/15/25 - PAYROLL - 403B	1,068.82
P075196	AMAZON CAPITAL SERVICES	7/22/2025 JUMP ROPE	19.08
P075197	AMAZON CAPITAL SERVICES	7/22/2025 STAINLESS STEEL UTILITY CART	4,183.96
1431M	Family Industries LLC	7/24/2025 OCS SPIRITWEAR FINAL PAYMENT	2,883.63
P075343	CHARTERLIFE - FSA	7/24/2025 07/25 - OTHER FSA BENEFITS	75.00
A025476	EXCELLENT EDUCATION DEVELOPMENT	7/29/2025 04/25 - MANAGEMENT CONTRACT FEE, CALPADS&SIS SUPPORT, ETC.	27,100.00
A025477	CHARTER'S CHOICE EDUCATIONAL SER	7/29/2025 06/03/25 - COUNSELING SERVICES	1,207.50
E022616	CYBER CIVICS LLC	7/29/2025 08/25 - TEACHER TRAINING SESSIONS	1,498.00
E022617	KABAZON WATERS	7/29/2025 07/17/25 - WATER DELIVERY SERVICES	127.74
P075531	AMAZON CAPITAL SERVICES	7/29/2025 DOWEL RODS WOOD STICKS	119.23

Ocean Charter School
Check Register
For the Months Ending July 31 & August 31, 2025

Check #	Vendor Name	Date Description	Amount
P075532	CHARTERLIFE - FSA	7/29/2025 08/25 - ADDITIONAL EMPLOYEE BENEFITS	75.00
P075533	CHARTERLIFE	7/29/2025 08/25 - EMPLOYEE HEALTH BENEFITS	46,621.46
P075534	DENNIS C DEMANETT	7/29/2025 07/25 - MENTORING SERVICES	1,100.00
P075535	DIGITAL ARCHIVING SYSTEMS, LLC	7/29/2025 FY24/25 - Q4 - IT SERVICES	8,250.00
P075536	TWIN BIRCH PRODUCTS	7/29/2025 HANDWORK 1-3 SUPPLIES	197.75
P075537	HARBOR BUILDING MAINTENANCE, INC	7/29/2025 06/25 - JANITORIAL SERVICES	16,611.00
A025488	EXCELLENT EDUCATION DEVELOPMENT	7/30/2025 06/25 - MANAGEMENT CONTRACT FEE, CALPADS & SIS SUPPORT	13,600.88
EFT08/04/25CSM	CHARTERSAFE	8/4/2025 09/25 - PACKAGE PREMIUM & WORKERS' COMPENSATION	24,089.00
EFT08/04/25WFM	WELLS FARGO FINANCIAL LEASING, INC.	8/4/2025 07/25 - EQUIPMENT LEASE	2,380.69
P075872	ABEL RODRIGUEZ	8/6/2025 TARGET - WATER SUPPLIES - EXTENDED LEARNING	24.22
P075873	AMAZON CAPITAL SERVICES	8/6/2025 6 INCH PAPER PLATES	3,672.31
P075874	CONCORDE, LLC	8/6/2025 01/25 - AFTER SCHOOL ENRICHMENT CHESS CLASS	3,550.09
P075875	CHARTERLIFE	8/6/2025 07/25 - EMPLOYEE HEALTH BENEFITS	45,456.42
P075876	TOMOKO HIROTA	8/6/2025 COSTCO - FOOD SUPPLIES FOR EXTENDED PROGRAM	413.20
P075877	GREEN EARTH PEST CONTROL, INC	8/6/2025 07/25 - MONTHLY PEST & RODENT CONTROL	750.00
2003195	KIM PURCELL	8/8/2025 03/25 - PAYCOM - 09/13/24 STALE CHECK - K. PURCELL	736.34
2003196	BLAINE BROPHY	8/8/2025 09/15/21 - REISSUE PAYROLL CHECK - BROPHY, BLAINE	501.34
2003197	TOMASA MENDOZA	8/8/2025 FY23-24 - STRS EXCESS REFUND	389.08
2003198	DIEM-MI BURTON	8/8/2025 FY23-24 - STRS EXCESS REFUND	34.56
2003199	JILL SHANDY ROBBINS	8/8/2025 FY23-24 - STRS EXCESS REFUND	119.05
2003200	CALIFORNIA TEACHERS ASSOCIATION	8/8/2025 05/15/25-06/15/25 - UNION DUES CTA	3,019.62
EFT08/08/25LADWPM	LADWP-0791	8/8/2025 06/24/25-07/24/25 - WATER & SEWER CHARGES	7,909.57
STD07/31/25LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	8/11/2025 07/31/25 - PAYROLL - 403B	1,298.00
EFT08/13/25CCU-1924M	CALIFORNIA CREDIT UNION - 1924	8/13/2025 STD07/28/25CCU-2310	24,659.71
EFT08/18/25FCM	FRONTIER COMMUNICATIONS-0088	8/18/2025 08/22/25-09/21/25 - VOIP SERVICES	1,838.84
EFT08/19/20SGM	SOCALGAS	8/19/2025 06/25/25-07/25/25 - GAS CHARGES	230.63
A025794	ONTARIO REFRIGERATION SERVICE, INC	8/21/2025 HVAC - ECM MOTOR & LABOR	2,805.03
P076558	AMAZON CAPITAL SERVICES	8/21/2025 HEAVY DUTY MOP HEADS	6,200.91
P076559	BROWN SHEEP COMPANY, INC.	8/21/2025 YARN SUPPLY	1,424.40
EFT08/22/25TSM	TENCO SOLAR, INC.	8/22/2025 COMMERCIAL PV INSTALLATION - SOLAR PROJECT	9,000.00
STD08/15/25LEGENDM	LEGEND EMPLOYEE BENEFIT ACCOUNT	8/25/2025 08/15/25 - PAYROLL - 403B	1,760.49
P076790	AMAZON CAPITAL SERVICES	8/26/2025 DOMINOES SET	708.78
EFT08/31/25AMEX-91004	AMERICAN EXPRESS - 91004	8/31/2025 STD07/28/25AMEX-91004	2,435.30
Total			572,840.97

Ocean Charter School
Credit Card Register
For the Month Ending August 31, 2025

Credit Card Vendor	Statement Number	Charge Description	Amount
AMERICAN EXPRESS - 91004	STD07/28/25AMEX-91004	INTUIT MAILCHIMP - 07/25 - MONTHLY SUBSCRIPTION - MICROSOFT OFFICE FOR /	60.00
AMERICAN EXPRESS - 91004	STD07/28/25AMEX-91004	HOME DEPOT - COOL TOOLS SUPPLIES	598.87
AMERICAN EXPRESS - 91004	STD07/28/25AMEX-91004	AUDIBLE - 07/25 - MONTHLY MEMBERSHIP - ONLINE BOOKS	14.95
AMERICAN EXPRESS - 91004	STD07/28/25AMEX-91004	ORIENTAL TRADING - COOL TOOLS SUPPLIES	1,325.13
AMERICAN EXPRESS - 91004	STD07/28/25AMEX-91004	BLUE HOST - 07/25 - MONTHLY MEMBERSHIP - WEB HOSTING	43.34
AMERICAN EXPRESS - 91004	STD07/28/25AMEX-91004	SIGN UP GENIUS - 07/25 - MONTHLY MEMBERSHIP - ONLINE SIGNUPS	29.99
AMERICAN EXPRESS - 91004	STD07/28/25AMEX-91004	MONTHLY SUBSCRIPTION - MICROSOFT OFFICE FOR ADMIN TEAM	11.25
AMERICAN EXPRESS - 91004	STD07/28/25AMEX-91004	MONTHLY SUBSCRIPTION - MICROSOFT OFFICE FOR ADMIN TEAM	9.75
AMERICAN EXPRESS - 91004	STD07/28/25AMEX-91004	THE HOME DEPOT - COOL TOOLS SUPPLIES	342.02
			\$ 2,435.30
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	ULINE - (4) KITCHEN EQUIPMENT AND MEAL SERVICE SUPPLIES - KIT FUNDS	546.04
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	COSTCO - LUNCH AND SNACKS SUPPLIES FOR EXTENDED LEARNING	294.76
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	TRADER JOES - LUNCH AND SNACKS SUPPLIES FOR EXTENDED LEARNING	26.10
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	WALDORF SUPPLIES - (7) HANDWORK MATERIALS FOR 25-26 HW 4-8	204.00
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	SMART & FINAL - LUNCH AND SNACKS SUPPLIES FOR EXTENDED LEARNING	23.96
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	FABRIC DEPOT - (8)HANDWORK MATERIALS FOR 25-26 HW 4-8	689.90
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	THE HOME DEPOT - (23) SOAKING TRAYS FOR CLASSROOM	183.69
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	THE WEBSTAUANT - KITCHEN EQUIPMENT AND MEAL SERVICE SUPPLIES - KIT FU	8,913.62
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	SMART & FINAL - LUNCH AND SNACKS SUPPLIES FOR EXTENDED LEARNING	9.99
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	KATOM - KITCHEN EQUIPMENT RACK - KIT FUNDS	430.86
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	AHISMA - (1000) KITCHEN EQUIPMENT AND MEAL SERVICE SUPPLIES - KIT FUNDS	6,858.55
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	THE HOME DEPOT - COOL TOOLS TEACHER PD	35.91
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	THE HOME DEPOT - (48) KITCHEN EQUIPMENT AND MEAL SERVICE SUPPLIES - KIT I	902.19
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	KATOM - KITCHEN EQUIPMENT AND MEAL SERVICE SUPPLIES - KIT FUNDS	60.11
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	AHISMA - KITCHEN EQUIPMENT AND MEAL SERVICE SUPPLIES - KIT FUNDS	3,600.00
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	WEST EARL WOOLEN - HANDWORK MATERIALS FOR 25-26 HW 4-8	181.50
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	THE WEBSTAUANT - KITCHEN EQUIPMENT AND MEAL SERVICE SUPPLIES - KIT FU	829.96
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	FABRIC -REFUND FOR HANDWORK MATERIALS FOR 25-26 HW 4-8	(40.00)
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	FY25/26 - DHARMA TRADING - PENTATHLON SUPPLIES	275.95
CALIFORNIA CREDIT UNION - 1924	STD07/28/25CCU-2310	COSTCO - LUNCH AND SNACKS SUPPLIES FOR EXTENDED LEARNING	865.04
			\$ 24,892.13
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	COSTCO - OFFICE SUPPLIES	81.73
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	THE HOME DEPOT - TOOLS FOR CAMPUS USE	875.81
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	VISTA PRINT - ADMIN STAFF BUSINESS CARDS	125.07
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	TOKYO CENTRAL - 2025 ELOP EXTENDED LEARNING FOOD SUPPLIES	126.91
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	COSTCO - AFTERCARE SNACKS SUPPLIES	57.95
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	WHOLE FOODS - 2025 GRADUATION SUPPLIES	58.91
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	COSTCO - 2025 ELOP EXTENDED LEARNING FOOD SUPPLIES	791.61
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	THE CHICAGO FAUCET - FAUCETS FOR KINDER KITCHENS INSTA HOTS - KIT FUNDS	1,524.52
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	TRADER JOES - 2025 ELOP EXTENDED LEARNING FOOD SUPPLIES	110.79
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	THE HOME DEPOT - CAMPUS REPAIRS	152.29
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	PAVILIONS - 2025 ELOP EXTENDED LEARNING FOOD SUPPLIES	31.11
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	SMART & FINAL - 2025 ELOP EXTENDED LEARNING FOOD SUPPLIES	48.92
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	SUNBRIDGE INSTITUTE - TEACHER TRAINING - EMILY SMITH	709.50
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	SMART & FINAL - 2025 GRADUATION SUPPLIES	74.90
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	GRAINGER - ELECTRIC TANKLESS WATER HEATER - KIT FUNDS	2,843.36
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	BLICK - 2025 SUMMER INSTITUTE SUPPLIES	132.59
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	TRADER JOES - 2025 ELOP EXTENDED LEARNING FOOD SUPPLIES	50.34
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	COSTCO - 2025 GRADUATION SUPPLIES	212.73
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	THE UPS STORE - MAILING YEARBOOKS TO GRADUATED STAFF	58.16
CALIFORNIA CREDIT UNION - 1924	STD06/28/25CCU	COSTCO - AFTERCARE SNACKS SUPPLIES	276.16
			\$ 8,343.36

State Schedule: 12
District Schedule: 11
of months remaining in FY: 8/31/2025

	2025-26		Actuals as of												FORECAST		Budget Variance Better / (Worse) % Better / (Worse)	
	Budget	Trend	Jul-25	Aug-25	Actual	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Actual		Jul-26
Cash flow from Operating Activities																		
Net Income	(1,038,768)	(1,023,996)	(436,693)	(61,099)	(61,099)	(432,426)	34,158	(138,813)	(243,202)	107,221	(88,492)	(254,909)	157,526	(208,648)	(139,623)	677,213	(1,014,789)	23,979
Change in Accounts Receivable	610,048	1	860,928	41,465													902,392	292,344
Prior Year Accounts Receivable	(828,677)	(838,535)															(838,535)	(9,858)
Current Year Accounts Receivable																		
Change in Due from	(11,727)	140,634	(167,112)	75,990													140,634	152,331
Change in Accounts Payable	(426,272)	48,547	(38,880)	(68,205)													48,547	475,520
Change in Prepaid Expenses	20,585	20,585															20,585	
Change in Accrued Vacation																		
Change in Payroll Liabilities	(108,477)	(17,086)	1,273	(1,555)													(282)	
Change in Prepaid Expenditures				13,998													(17,086)	91,391
Change in Deposits																		
Change in Deferred Revenue																		
Change in OPEB / Net Pension Liability	(21,453)	(21,453)															(21,453)	
Change in Long Term Lease Liabilities	(148,140)																	
Change in Other Long Term Assets																		
Change in Other Long Term Liabilities																		
Depreciation Expense	1,466,090	1,468,572	123,440	123,440	122,199	122,199	122,199	122,199	122,199	122,199	122,199	122,199	122,199	122,092	122,092	1,468,572	2,482	
Cash flow from Investing Activities																		
Capital Expenditures			(8,914)	(9,600)														(17,914)
Proceeds from Sale of Assets																		
Source - Sale of Receivables																		
Source - Loans																		
Use - Loans	(278,838)	(278,838)	(12,345)	(24,691)		(36,024)	(36,084)	(36,144)	(36,204)	(36,264)	(36,324)	(36,384)	(36,444)	(36,504)	(36,564)	(311,388)	(31,560)	
Use - Sale of Receivables																		
Source - Sale of Receivables																		
Use - Loans																		
Use - Loans																		
Ending cash balance	2,159,833	2,460,092	3,162,477	3,251,519	3,251,519	2,905,268	3,025,541	2,972,783	2,815,575	3,008,731	3,042,437	2,891,823	3,135,148	3,012,172	3,190,702	3,190,702	3,190,702	35%