



California Online Public Schools

California Online Public Schools

California Online Public Schools (CalOPS) Board Meeting

Published on April 3, 2025 at 2:50 PM PDT

Date and Time

Tuesday April 8, 2025 at 4:00 PM PDT

Location

CalOPS NorCal: 580 N. Wilma Avenue, Suite G, Ripon, CA 95366

CalOPS SoCal: 33272 Valle Road, San Juan Capistrano, CA 92675

1201 Cara Road, Dinuba, CA 93618

32946 Calle San Marcos, San Juan Capistrano, 92675

3753 W. Norberry Street, Lancaster, CA 93536

9423 Reseda Blvd. Apt #230, Northridge, CA 91324

4108 W Avenue J6, Lancaster, CA 93536

Join Zoom Meeting

<https://californiaops-org.zoom.us/j/92843576813>

Meeting ID: 928 4357 6813

Dial In: +1 (669) 900-9128 ext. 928-4357-6813# US

This meeting is open to members of the public. For information about meetings or for members of the public who require special accommodations to attend, please visit our website at www.californiaops.org/governance or contact the school offices: Dana Hohn (NorCal) or Eva McGahey (SoCal) at (800) 906-5166 at least 24 hours prior to the meeting. The board packet can be made available for public review by contacting the school offices prior to the Board meeting in compliance with California open meeting law.

Agenda

Purpose Presenter Time

I. Opening Items 4:00 PM

- | | | | |
|-----------|---------------------------|------|-----------------|
| A. | Roll Call | | Dan Hertzler |
| B. | Call the Meeting to Order | | James Stockdale |
| C. | Approval of Agenda | Vote | James Stockdale |

II. Public Comment

The Board welcomes participation by the members of the public telephonically. To address an item on the agenda, before the scheduled start of the meeting, an individual must write their name and a short description of the agenda item on which they wish to comment on the card provided and submit this to the Chair, along with any materials they want to have distributed to Board. Individuals who wish to address the Board telephonically must contact the School Leader by phone or by email at least twenty four (24) hours before the scheduled start of the Board meeting. If the individual wants to provide any written materials to the Board, these should be emailed to the School Leader at least twenty-four (24) hours before the scheduled start of the meeting.

The total time for any individual to present, either in person or via telephone, on an item on the agenda shall not exceed three (3) minutes, or six (6) minutes if the individual requesting to comment is a non English speaker and requires a translator, unless the Board grants additional time. However, in compliance with Board policy and the Brown Act, the Board is not permitted to discuss or take action on non-agenda items.

Individuals desiring to make a formal presentation to the Board on an item not on the agenda but desiring it be placed on the agenda must provide notice and written submissions detailing the subject of the presentation to the School Leader at least fourteen (14) days prior to the meeting. Any such presentations shall not exceed fifteen (15) minutes in duration, unless otherwise permitted by the Chair.

To view the Board Open Meeting Policy, visit the CalOPS Governance Page at <https://californiaops.org/governance/>

III. Oral Reports

- | | | | |
|-----------|-------------------------|-----|----------------|
| A. | Superintendent's Report | FYI | Richard Savage |
|-----------|-------------------------|-----|----------------|

1. General School Updates

	Purpose	Presenter	Time
2. Sponsoring District(s) Update 3. CCSA Conference Report Out			
B. Principals' Report (attached)	FYI		
1. High School - Matt Brockway 2. Middle School - Heather Tamayo 3. Elementary School - Marcus White			
C. Charter Impact Financial Report for CalOPS	FYI	Jason Sitomer	
1. CalOPS Consolidated Financial Report (attached)			
D. Policy, Compliance, and Legislative Updates	FYI	Dan Hertzler	
E. Educational Services Update	FYI	Leslie Dombek	
1. State Testing Preparation Update			

IV. Consent Items

A. Approval of Minutes from the March 11, 2025 CalOPS Board Meeting (attached)	Vote		
B. Approval of Minutes from the March 31, 2025 CalOPS Special Board Meeting (attached)	Vote		
C. Ratification of Special Education Service Contracts (attached)	Vote	Phil Wenker	
D. Approval of Staffing Report (attached)	Vote	Stephen Ford	
E. Approval of Expenditures over \$20k (attached)	Vote	LaChelle Carter	
F. Approval of Check Registry	Vote	Kate Eng	

V. Action Items

A. Approval of New Banking Service (attached)	Vote	LaChelle Carter	
--	------	-----------------	--

	Purpose	Presenter	Time
--	---------	-----------	------

VI. Closing Items

A.	Adjourn Meeting	Vote	James Stockdale
-----------	-----------------	------	-----------------

Adjournment and Confirmation of the Next Meeting - May 13, 2025 at 4 pm PT

Coversheet

Principals' Report (attached)

Section:	III. Oral Reports
Item:	B. Principals' Report (attached)
Purpose:	FYI
Submitted by:	
Related Material:	CalOPS Principals' Report 04.08.25.pdf

CalOPS Principals' Report

April 2024-25

Site Reports

Matthew Brockway, High School Principal

Site Administrator for Northern Region - Monterey Bay, North Bay, and Northern California

High school has reached the busiest time of the year. We are gearing up for state testing, AP testing, graduation planning, prom planning, and grad night! Additionally, we have moved to separate out senior awards to a separate virtual event, rather than having the awards at our graduation ceremonies. Our seniors are hard at work ensuring they meet their requirements, and our teachers and counselors are pushing those that might be a little behind to get back on track.

Marcus White, Elementary Principal

Site Administrator for Central Region - Central Valley and Central Coast

Greetings From Elementary,

We were able to complete our second interim assessments a few weeks ago. This is such a valuable experience for our young learners. It allows them to gain confidence as they prepare for the state test. It also allows our PLCs to disaggregate data and utilize it to drive student instruction. Additionally, our team is working hard to ensure that our students master as many state standards as they can before the end of the year. I am extremely proud of our teachers and the work they are doing to support our students and families.

Heather Tamayo, Middle School Principal

Site Administrator for Southern Region - Southern California

Middle School staff continues their commitment to excellence and creating the best possible environment for families at CalOPS. Our mid-year benchmark recently wrapped, and we continue the work of analyzing data to best support our kids. We are starting the work of Intent to Return (ITR), a task that our homeroom teachers will help their households complete, ensuring that they are able to complete all tasks with the support of a teacher. We work on ITR while getting ready to start state testing, so our teachers will be busy with two critical elements of our school, through the end of the year.

Enrollment Update

Month for Report: April

	Elementary School	Middle School	High School	Total
Enrolled	2309	2023	4324	8656
25-26 ITR Pipeline Applications	262	195	568	1025
25-26 Completed & Approved ITR Applications	341	291	736	1368
25-26 Pipeline Applications	107	88	126	321
25-26 Completed & Approved New Student Applications	104	44	53	201
Updated: March 31, 2025				

Marketing Update

We saw a strong 22% increase in Facebook followers this month, reflecting our continued engagement efforts. While we did see a decrease on Instagram engagement in March, YouTube and TikTok are performing well due to our increased content push on those platforms. Additionally, we will begin measuring metrics on X in the coming weeks as we continue posting content there.

Website traffic has remained steady, but we expect and are preparing for an increase as we enter the strong summer enrollment season. Looking ahead, we are making a strong redirection toward the 2025–2026 school year, focusing all messaging on driving enrollment for next year. A key milestone this month was the official launch of SMS, with dedicated staff now in place to respond to inquiries from prospective families. SMS messaging will strengthen our communication channels and further support our enrollment efforts.

Engagement Activities

Recent Engagement Activities

Northern Region - Monterey Bay, North Bay and NorCal

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

Central Region - Central Valley and Central Coast

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

Southern Region - SoCal

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

- **Study the Masters: Fullerton Arboretum & Botanical Gardens** –Monday, March 17th (11:00 AM - 2:00 PM)
Target Grades: All grades are welcome (TK-12)
Total attendance: 7 CalOPS students, 2 non-CalOPS students, 7 adults, 2 staff (18 total attendees)
- **Walking Tour of History Town Julian** –Thursday, March 20th (9:30 AM - 12:00 PM)
Target Grades: Middle School Students (grades 6-8)
Total attendance: 13 CalOPS students, 0 non-CalOPS students, 12 adults, 3 staff (28 total attendees)
- **Volunteer Opportunity:** March 12, 2025 - San Diego Regional Food Bank in Vista. Available for CalOPS students age 11 and higher and their families. On a rainy day, CalOPS families and staff supported the Jacobs & Cushman San Diego Regional Food Bank /North County Food Bank North County Food Bank in Vista. The team learned how the food bank supports efforts to alleviate hunger and created bags of food for the children to stuff into their backpacks as part of the food bank's "Food 4 Kids Backpack program." This program provides weekend food packages to chronically hungry elementary school students from low-income households who are at risk of hunger over the weekend when free school meals are unavailable. The CalOPS team assembled 381 bags of food for local school children and their families.
Total attendance: 1 CalOPS student, 0 non-CalOPS students, 2 adults, 1 staff (5 total attendees)

Virtual Field Trips - All Six School Locations

- **Eric Carle Makes a Book** –Monday, March 3rd (9:00 AM - 10:00 AM)
Target Grades: K-2, but all are welcome
Total attendance: 17 CalOPS students, 0 non-CalOPS students, 15 adults, 4 staff (36 total attendees)
- **Science Museum of Virginia Presents: Volcano Science** –Monday, March 10th (10:00 AM



- 11:00 AM)

Target Grades: 2-5, but all are welcome

Total attendance: 28 CalOPS students, 0 non-CalOPS students, 25 adults, 4 staff (57 total attendees)

- **Light and Sound!** –Thursday, March 13th (11:00 AM - 12:00 PM)

Target Grades: 3-8, but all are welcome

Total attendance: 35 CalOPS students, 0 non-CalOPS students, 32 adults, 2 staff (69 total attendees)

- **Changing the Constitution: Votes for Women** –Friday, March 28th (9:00 AM - 10:00 AM)

Target Grades: 6-12, but all are welcome

Total attendance: 6 CalOPS students, 0 non-CalOPS students, 5 adults, 1 staff (12 total attendees)

Upcoming Engagement Activities

Northern Region - Monterey Bay, North Bay and NorCal

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

Central Region - Central Valley and Central Coast

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

- **Fresno State Campus Tour** – Friday, April 11th (9:00 AM - 10:30 AM)

Target Grades: Middle school students (grades 6-8)

Southern Region - SoCal

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

- **Park Day Field Trip** –Wednesday, April 9th (10:00 AM - 1:00 PM)
Target Grades: Elementary students and their families (grades TK-5)
- **California State University San Bernardino Campus Tour** – Friday, April 11th (8:30 AM - 10:00 AM)
Target Grades: High school students (grades 9-12)
- **Earl Burns Miller Japanese Garden** –Wednesday, April 23rd (11:00 AM - 1:00 PM)
Target Grades: Middle School Social Meet-up Anime Club (grades 6-8)

Virtual Field Trips - All Six School Locations

- **T. Rex, Triceratops, and MORE!** – Friday, April 4th (10:00 AM - 11:00 AM)
Target Grades: 2-6, but all are welcome
- **National Marine Mammal Foundation Presents: Dolphin Doctor** – Friday, April 11th (11:00 AM - 12:00 PM)
Target Grades: K-5, but all are welcome



Coversheet

Charter Impact Financial Report for CalOPS

Section:	III. Oral Reports
Item:	C. Charter Impact Financial Report for CalOPS
Purpose:	FYI
Submitted by:	
Related Material:	CalOps_FY25_02_Monthly Financial Presentation.pdf



California Online Public Schools

Monthly Financial Presentation – February 2025

Summary



Highlights

- **Attendance:** Projections increased **+0.5%** to 2nd Interim
- **Revenue: +\$1.2M (+1%)**, driven by PY Title I recognition and Added ADA
- **Expenses: +\$2.3M (+2%)**, driven by SPED services, ISP reimbursements, and catch-up payments
- **Surplus: \$3.8M** (3.6% of expenses)
- **Ending Fund balance: \$29M**
- **Cash: \$38.3M** as of 2/28



TOTAL				
Revenue	Enrollment	7,060	7,024	36
	ADA	6,917	6,880	36
		Feb FC	Jan FC	\$ Variance
	State Aid-Rev Limit	\$ 90,026,155	\$ 89,327,330	\$ 698,826
	Federal Revenue	3,556,613	3,117,692	438,921
	Other State Revenue	14,706,979	14,700,463	6,516
	Other Local Revenue	185,060	169,248	15,812
Total Revenue		\$ 108,474,808	\$ 107,314,733	\$ 1,160,075
Expenses	Certificated Salaries	\$ 57,680,245	\$ 57,603,192	\$ 77,053
	Classified Salaries	2,893,683	2,956,762	-63,079
	Benefits	18,728,926	18,893,996	-165,070
	Books and Supplies	8,017,565	7,251,579	765,985
	Subagreement Services	7,881,696	7,011,157	870,539
	Operations	2,561,986	2,126,332	435,654
	Facilities	958,204	933,373	24,831
	Professional Services	5,944,682	5,610,678	334,004
	Depreciation	40,254	35,766	4,488
	Interest	0	0	0
	Total Expenses	\$ 104,707,242	\$ 102,422,836	\$ 2,284,406
Full-Year	Total Surplus(Deficit)	\$ 3,767,566	\$ 4,891,897	\$ (1,124,331)
	Beginning Fund Balance	\$25,520,411	\$25,520,411	\$0
	Ending Fund Balance	\$ 29,287,977	\$ 30,412,308	\$ (1,124,331)
	As a % of Annual Expenses	28%	30%	
Surplus as % of Expenses		3.6%	4.8%	

Attendance Data and Metrics



- Attendance will be updated throughout the year
- Projected Enrollment: **7,060** (98% attendance rate)
- Projected ADA: **6,917, +36** to 2nd Interim, driven by NorCal and Central Valley

SoCal

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	4,007	4,983
ADA	3,927	4,883
Attendance Rate	98.0%	98.0%
Unduplicated %	55.2%	55.7%
Revenue per ADA	\$15,747	\$14,891
Expenses per ADA	\$15,530	\$14,420

Central Valley

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	773	816
ADA	758	799
Attendance Rate	98.0%	98.0%
Unduplicated %	68.3%	67.8%
Revenue per ADA	\$16,567	\$16,111
Expenses per ADA	\$14,121	\$15,645

NorCal

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	1,550	1,760
ADA	1,519	1,725
Attendance Rate	98.0%	98.0%
Unduplicated %	53.7%	54.7%
Revenue per ADA	\$15,339	\$14,741
Expenses per ADA	\$14,494	\$14,365

North Bay

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	153	161
ADA	150	158
Attendance Rate	98.0%	98.0%
Unduplicated %	58.8%	59.6%
Revenue per ADA	\$15,749	\$15,815
Expenses per ADA	\$13,860	\$15,458

Monterey Bay

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	457	564
ADA	448	552
Attendance Rate	98.0%	98.0%
Unduplicated %	43.0%	43.5%
Revenue per ADA	\$14,921	\$14,408
Expenses per ADA	\$14,652	\$14,089

Central Coast

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	119	138
ADA	115	135
Attendance Rate	96.2%	98.0%
Unduplicated %	50.3%	52.0%
Revenue per ADA	\$15,121	\$14,635
Expenses per ADA	\$14,581	\$14,384

Revenue

- FY25 annual revenue forecasted at \$108M; +\$1.2M to prior month driven by prior year

Title I recognition and 36 added ADA

SoCal

Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 36,763,954	\$ 35,811,109	\$ 952,845	\$ 50,879,584	\$ 62,774,775	\$ (11,895,191)
Federal Revenue	601,632	1,324,758	(723,126)	2,202,643	1,612,417	590,226
Other State Revenue	3,126,233	4,420,523	(1,294,290)	8,671,812	8,808,554	(136,743)
Other Local Revenue	60,978	42,930	18,048	82,443	64,395	18,048
Total Revenue	\$ 40,552,797	\$ 41,599,320	\$ (1,046,523)	\$ 61,836,482	\$ 73,260,142	\$ (11,423,660)

Central Valley

Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 5,913,006	\$ 6,080,937	\$ (167,931)	\$ 10,611,876	\$ 11,289,624	\$ (677,749)
Federal Revenue	129,068	235,042	(105,974)	453,348	282,427	170,920
Other State Revenue	504,385	737,757	(233,372)	1,478,505	1,471,790	6,716
Other Local Revenue	7,072	-	7,072	7,072	-	7,072
Total Revenue	\$ 6,553,531	\$ 7,053,736	\$ (500,205)	\$ 12,550,800	\$ 13,043,841	\$ (493,041)

NorCal

Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 10,212,178	\$ 12,216,480	\$ (2,004,302)	\$ 19,560,074	\$ 22,089,481	\$ (2,529,406)
Federal Revenue	158,821	425,407	(266,586)	708,577	527,164	181,413
Other State Revenue	1,097,985	1,495,703	(397,718)	2,972,450	2,981,749	(9,298)
Other Local Revenue	49,663	23,623	26,040	61,323	35,419	25,904
Total Revenue	\$ 11,518,647	\$ 14,161,213	\$ (2,642,566)	\$ 23,302,424	\$ 25,633,812	\$ (2,331,388)

Revenue

- **FY25 annual revenue forecasted at \$108M; +\$1.2M** to prior month driven by prior year Title I recognition and 36 added ADA

North Bay

Revenue

State Aid-Rev Limit
Federal Revenue
Other State Revenue
Other Local Revenue

Total Revenue

Year-to-Date			Annual/Full Year		
Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
\$ 1,121,308	\$ 1,144,392	\$ (23,084)	\$ 1,948,086	\$ 2,117,942	\$ (169,856)
30,640	58,643	(28,003)	92,911	67,888	25,023
114,517	156,863	(42,346)	321,882	312,527	9,356
1,606	81	1,525	1,647	122	1,525
\$ 1,268,071	\$ 1,359,979	\$ (91,908)	\$ 2,364,526	\$ 2,498,479	\$ (133,953)

Monterey Bay

State Aid-Rev Limit
Federal Revenue
Other State Revenue
Other Local Revenue

Total Revenue

Year-to-Date			Annual/Full Year		
Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
\$ 3,382,264	\$ 3,966,442	\$ (584,178)	\$ 5,581,505	\$ 7,030,076	\$ (1,448,571)
-	95,727	(95,727)	79,715	128,489	(48,774)
355,425	451,944	(96,519)	1,010,234	899,863	110,371
13,893	6,858	7,035	17,322	10,286	7,035
\$ 3,751,582	\$ 4,520,971	\$ (769,389)	\$ 6,688,775	\$ 8,068,713	\$ (1,379,938)

Central Coast

State Aid-Rev Limit
Federal Revenue
Other State Revenue
Other Local Revenue

Total Revenue

Year-to-Date			Annual/Full Year		
Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
\$ 819,919	\$ 985,132	\$ (165,213)	\$ 1,445,030	\$ 1,747,657	\$ (302,627)
-	27,526	(27,526)	19,419	35,568	(16,148)
85,167	109,524	(24,357)	252,096	218,135	33,961
11,747	7,014	4,733	15,254	10,521	4,733
\$ 916,833	\$ 1,129,196	\$ (212,363)	\$ 1,731,799	\$ 2,011,881	\$ (280,082)

Expenses

- FY25 annual expenses forecasted at **\$105M; +\$2.3M** to prior month driven by SPED (+\$875K), ISP Reimbursements (+\$570K), and catch-up payments (+\$335K).

SoCal

Expenses

Certificated Salaries
Classified Salaries
Benefits
Books and Supplies
Subagreement Services
Operations
Facilities
Professional Services
Depreciation

Total Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ 24,417,306	\$ 21,276,427	\$ (3,140,879)
1,133,619	408,664	(724,955)
7,274,565	7,505,444	230,879
2,479,387	6,297,817	3,818,430
1,989,360	3,334,389	1,345,029
965,840	509,600	(456,240)
373,884	497,867	123,983
2,159,056	5,424,600	3,265,544
1,443	1,600	157
\$40,794,460	\$45,256,407	\$ 4,461,947

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 33,599,799	\$ 32,196,330	\$ (1,403,469)
1,684,645	735,595	(949,050)
10,786,517	11,292,382	505,865
4,725,487	11,215,400	6,489,913
4,632,566	5,648,500	1,015,934
1,493,161	764,400	(728,761)
559,800	746,800	187,000
3,528,518	8,340,629	4,812,111
2,891	2,400	(491)
\$ 61,013,384	\$ 70,942,436	\$ 9,929,052

Central Valley

Expenses

Certificated Salaries
Classified Salaries
Benefits
Books and Supplies
Subagreement Services
Operations
Facilities
Professional Services

Total Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ 4,259,177	\$ 3,492,070	\$ (767,107)
196,627	67,073	(129,554)
1,270,122	1,385,721	115,599
393,086	996,762	603,676
315,868	630,236	314,368
154,418	44,067	(110,351)
51,335	25,600	(25,735)
322,704	958,665	635,961
\$ 6,963,337	\$ 7,600,193	\$ 636,856

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 5,964,130	\$ 5,284,338	\$ (679,791)
298,938	120,732	(178,206)
1,962,779	2,059,361	96,582
812,701	1,957,500	1,144,799
809,752	1,685,200	875,448
252,328	66,100	(186,228)
85,855	38,400	(47,455)
676,034	1,454,632	778,598
\$ 10,862,518	\$ 12,666,264	\$ 1,803,746

Expenses

- FY25 annual expenses forecasted at **\$105M; +\$2.3M** to prior month driven by SPED (+\$875K), ISP Reimbursements (+\$570K), and catch-up payments (+\$335K).

NorCal

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 8,836,337	\$ 7,524,151	\$ (1,312,186)	\$ 12,342,922	\$ 11,385,843	\$ (957,079)
Classified Salaries	409,215	144,519	(264,696)	619,639	260,134	(359,505)
Benefits	2,653,517	2,770,282	116,765	4,045,281	4,148,243	102,961
Books and Supplies	821,816	2,713,972	1,892,156	1,683,088	4,069,200	2,386,112
Subagreement Services	662,260	1,358,308	696,048	1,678,316	2,036,400	358,084
Operations	366,579	156,467	(210,112)	567,951	234,700	(333,251)
Facilities	154,984	88,200	(66,784)	225,981	132,300	(93,681)
Professional Services	557,548	1,758,849	1,201,301	1,155,892	2,647,071	1,491,179
Depreciation	37,363	43,600	6,237	37,363	65,400	28,037
Total Expenses	\$ 14,499,619	\$ 16,558,347	\$ 2,058,728	\$ 22,356,433	\$ 24,979,290	\$ 2,622,858

North Bay

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 834,748	\$ 684,014	\$ (150,734)	\$ 1,165,735	\$ 1,035,077	\$ (130,659)
Classified Salaries	38,651	13,138	(25,513)	58,513	23,649	(34,864)
Benefits	248,815	282,469	33,654	385,552	417,947	32,395
Books and Supplies	76,046	284,027	207,981	156,998	499,000	342,002
Subagreement Services	51,637	93,870	42,233	147,540	164,900	17,360
Operations	30,912	9,733	(21,179)	49,920	14,600	(35,320)
Facilities	11,402	7,600	(3,802)	18,103	11,400	(6,703)
Professional Services	62,113	182,757	120,644	130,410	275,449	145,039
Total Expenses	\$ 1,354,324	\$ 1,557,609	\$ 203,285	\$ 2,112,771	\$ 2,442,021	\$ 329,251

Expenses

- FY25 annual expenses forecasted at **\$105M; +\$2.3M** to prior month driven by SPED (+\$875K), ISP Reimbursements (+\$570K), and catch-up payments (+\$335K).

Monterey Bay

Expenses

Certificated Salaries
Classified Salaries
Benefits
Books and Supplies
Subagreement Services
Operations
Facilities
Professional Services

Total Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ 2,658,744	\$ 2,412,048	\$ (246,696)
123,938	46,329	(77,609)
807,427	983,903	176,476
260,828	675,922	415,094
205,561	338,933	133,372
96,453	30,000	(66,453)
33,586	9,000	(24,586)
131,408	572,247	440,839
\$ 4,317,945	\$ 5,068,383	\$ 750,438

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 3,696,006	\$ 3,650,007	\$ (46,000)
186,182	83,392	(102,790)
1,230,960	1,457,582	226,622
516,737	1,211,000	694,263
506,290	571,900	65,610
156,020	45,000	(111,020)
54,587	13,500	(41,087)
321,163	857,975	536,813
\$ 6,667,946	\$ 7,890,356	\$ 1,222,411

Central Coast

Expenses

Certificated Salaries
Classified Salaries
Benefits
Books and Supplies
Subagreement Services
Operations
Facilities
Professional Services

Total Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ 660,102	\$ 612,012	\$ (48,090)
30,670	11,755	(18,915)
207,725	252,929	45,204
60,252	155,072	94,820
34,296	67,736	33,440
28,161	9,933	(18,228)
8,785	5,200	(3,585)
71,124	171,085	99,961
\$ 1,101,115	\$ 1,285,723	\$ 184,608

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 911,652	\$ 926,121	\$ 14,469
45,765	21,159	(24,606)
317,836	374,211	56,375
122,554	259,200	136,646
107,232	117,000	9,768
42,607	14,900	(27,707)
13,878	7,800	(6,078)
132,665	256,977	124,311
\$ 1,694,190	\$ 1,977,368	\$ 283,178

Fund Balance

TOTAL

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ (4,469,339)	\$ (7,502,248)	\$ 3,032,909
25,520,411	25,520,411	
<u>\$ 21,051,071</u>	<u>\$ 18,018,164</u>	
20.1%	14.9%	

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 3,767,566	\$ 3,619,133	\$ 148,433
25,520,411	25,520,411	
<u>\$ 29,287,977</u>	<u>\$ 29,139,545</u>	
28.0%	24.1%	

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

SoCal

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ (241,663)	\$ (3,657,087)	\$ 3,415,424
16,849,381	16,849,381	
<u>\$ 16,607,714</u>	<u>\$ 13,192,294</u>	
27.2%	18.6%	

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 823,098	\$ 2,317,706	\$ (1,494,608)
16,849,381	16,849,381	
<u>\$ 17,672,479</u>	<u>\$ 19,167,087</u>	
29.0%	27.0%	

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

Central Valley

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ (409,806)	\$ (546,457)	\$ 136,651
3,794,634	3,794,634	
<u>\$ 3,384,827</u>	<u>\$ 3,248,177</u>	
31.2%	25.6%	

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 1,688,282	\$ 377,578	\$ 1,310,705
3,794,634	3,794,634	
<u>\$ 5,482,916</u>	<u>\$ 4,172,211</u>	
50.5%	32.9%	

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

NorCal

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ (2,980,972)	\$ (2,397,134)	\$ (583,838)
3,401,695	3,401,695	
<u>\$ 420,723</u>	<u>\$ 1,004,561</u>	
1.9%	4.0%	

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 945,992	\$ 654,521	\$ 291,470
3,401,695	3,401,695	
<u>\$ 4,347,686</u>	<u>\$ 4,056,217</u>	
19.4%	16.2%	

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

Fund Balance

North Bay

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ (86,253)	\$ (197,630)	\$ 111,377
899,253	899,253	
\$ 813,000	\$ 701,623	
38.5%	28.7%	

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 251,755	\$ 56,457	\$ 195,298
899,253	899,253	
\$ 1,151,008	\$ 955,711	
54.5%	39.1%	

Monterey Bay

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ (566,363)	\$ (547,412)	\$ (18,951)
318,847	318,847	
\$ (247,515)	\$ (228,565)	
-3.7%	-2.9%	

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 20,830	\$ 178,357	\$ (157,527)
318,847	318,847	
\$ 339,676	\$ 497,204	
5.1%	6.3%	

Central Coast

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

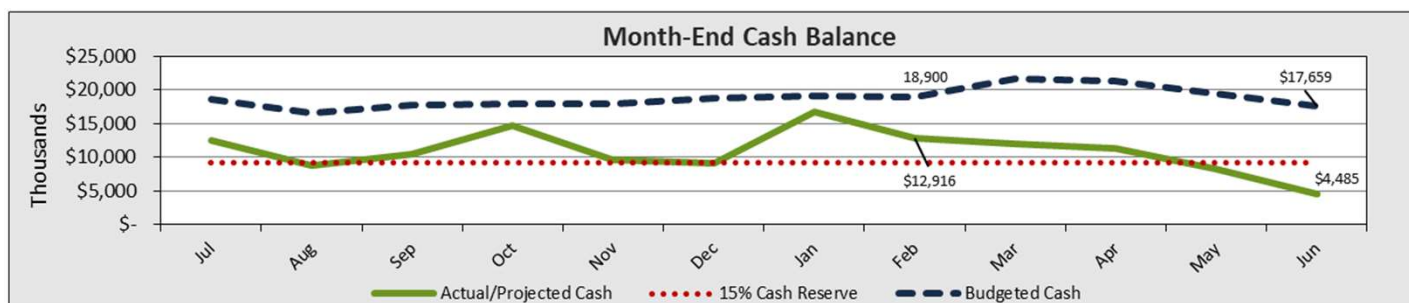
Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ (184,282)	\$ (156,527)	\$ (27,755)
256,601	256,601	
\$ 72,322	\$ 100,074	
4.3%	5.1%	

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 37,609	\$ 34,514	\$ 3,096
256,601	256,601	
\$ 294,210	\$ 291,114	
17.4%	14.7%	

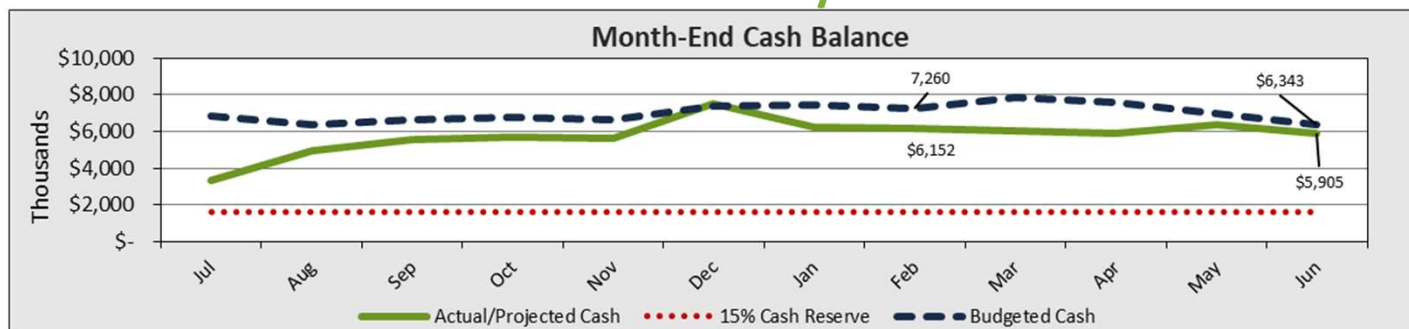
Cash Balance

- Cash as of 2/28 totaled **\$38.3M**; **\$21.5M** currently projected for year-end

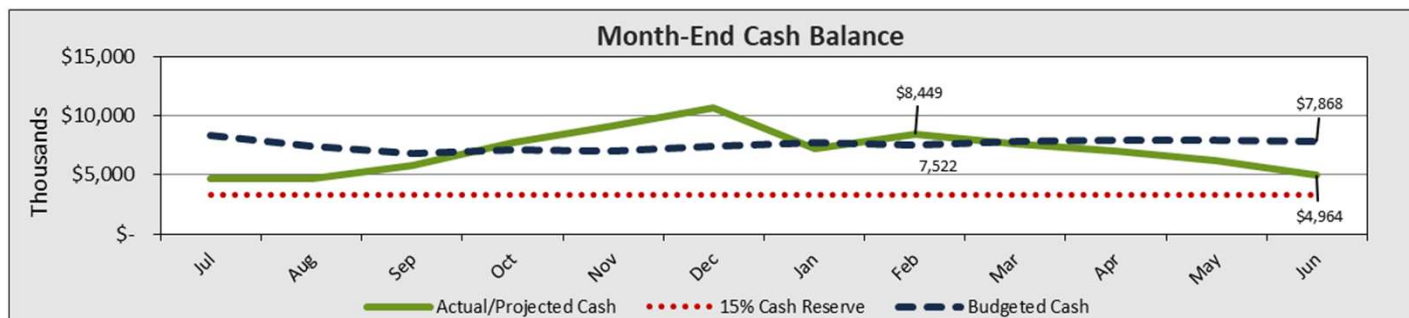
SoCal



Central Valley



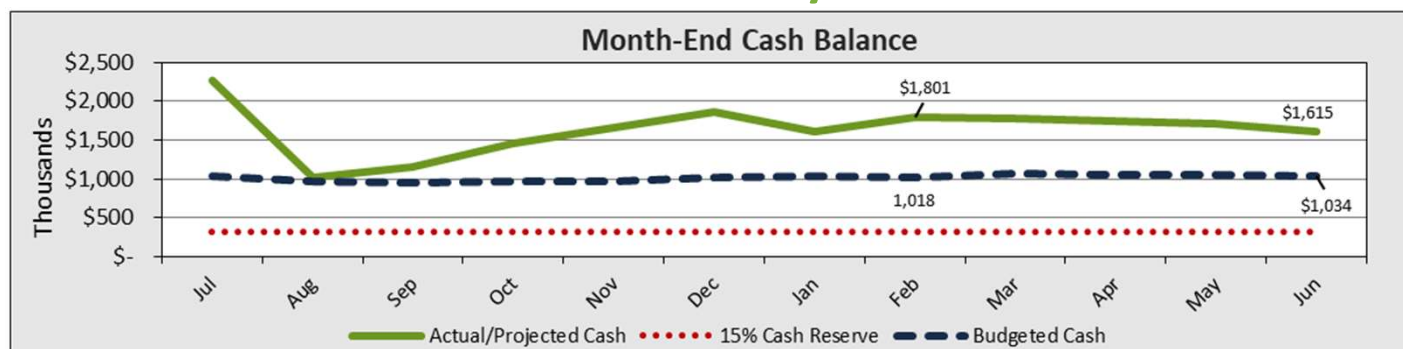
NorCal



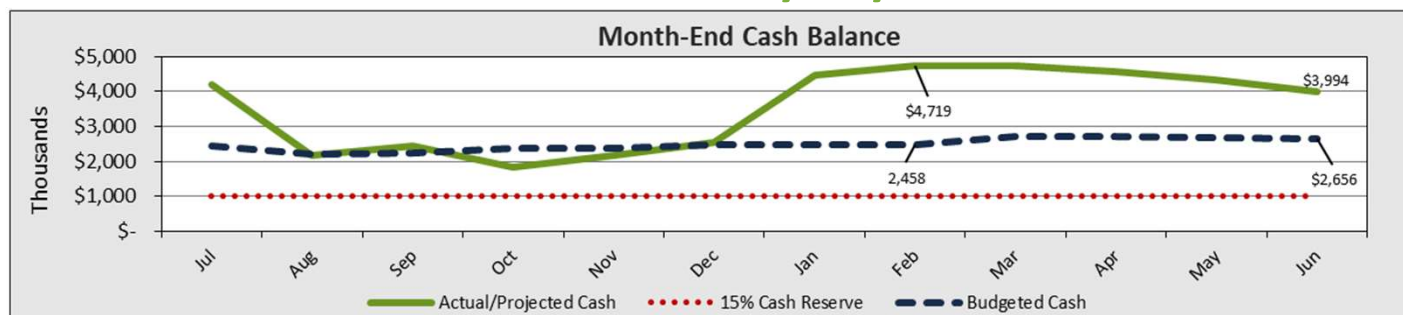
Cash Balance

- Cash as of 2/28 totaled **\$38.3M**; **\$21.5M** currently projected for year-end

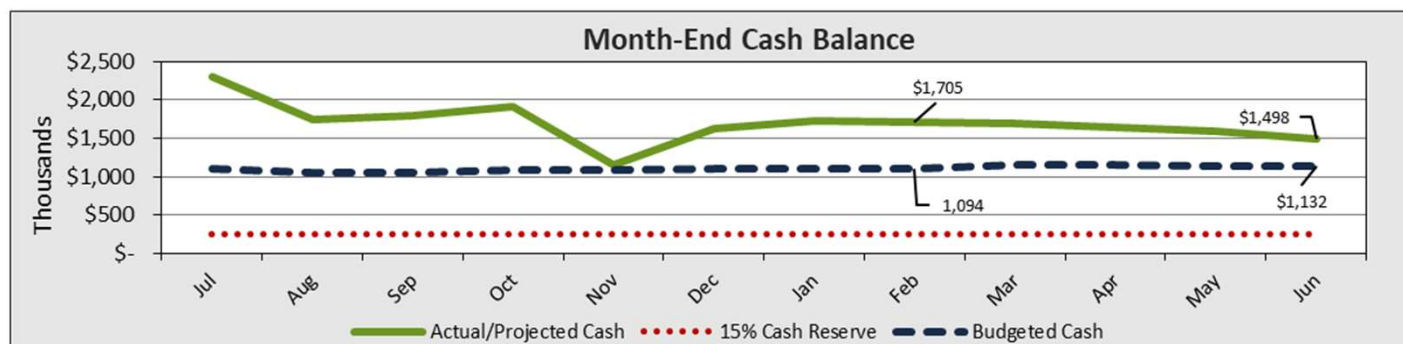
North Bay



Monterey Bay



Central Coast



Appendix

- Monthly Cash Flow / Forecast 24/25
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- AP Aging
- Monthly Check Register

CalOps Southern California

Monthly Cash Flow/Forecast FY24-25

Revised 4/1/25

ADA = 3,926.81



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Revenues															ADA = 4919.64	
State Aid - Revenue Limit																
8011 LCFF State Aid	859,632	859,632	1,547,337	1,547,337	1,547,337	1,547,337	1,547,337	98,146	98,146	98,146	98,146	98,146	4,453,631	14,400,310	17,786,476	(3,386,167)
8012 Education Protection Account	-	-	244,804	-	-	244,804	-	-	190,385	-	-	105,369	-	785,362	983,928	(198,567)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	95,502	95,502	95,502	95,502	95,502	-	477,510	-	477,510
8096 In Lieu of Property Taxes	-	2,754,285	5,508,569	7,344,758	-	3,672,379	3,672,379	3,672,379	2,507,792	1,253,896	1,253,896	1,253,896	2,322,173	35,216,403	44,004,371	(8,787,968)
	859,632	3,613,917	7,300,710	8,892,095	1,547,337	5,464,520	5,219,716	3,866,027	2,891,825	1,447,544	1,447,544	1,552,913	6,775,804	50,879,584	62,774,775	(11,895,191)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	704,530	704,530	639,553	64,977
8290 Title I, Part A - Basic Low Income	-	-	-	-	237,837	-	7,259	-	-	-	-	-	735,286	980,382	772,825	207,557
8291 Title II, Part A - Teacher Quality	-	-	-	38,436	-	-	730	-	-	-	-	-	117,496	156,662	138,384	18,278
8294 Title IV	-	-	-	14,555	-	-	12	-	-	-	-	-	43,699	58,266	61,655	(3,389)
8299 Prior Year Federal Revenue	2,097	(2,097)	(17)	-	-	-	-	302,820	-	-	-	-	-	302,803	-	302,803
	2,097	(2,097)	(17)	52,991	237,837	-	8,001	302,820	-	-	-	-	1,601,011	2,202,643	1,612,417	590,226
Other State Revenue																
8311 State Special Education	211,886	211,886	381,395	-	381,395	381,395	762,790	-	196,376	196,376	196,376	196,376	1,143,257	4,259,508	4,410,409	(150,901)
8550 Mandated Cost	-	-	-	-	178,144	-	-	-	-	-	-	-	-	178,144	177,172	972
8560 State Lottery	-	-	-	-	-	308,135	-	-	335,899	-	-	427,985	-	1,072,019	1,224,991	(152,972)
8598 Prior Year Revenue	-	-	32,779	-	-	34,584	-	-	-	-	-	-	-	67,363	-	67,363
8599 Other State Revenue	20,332	20,332	36,598	36,598	36,598	36,598	36,598	18,190	18,190	18,190	18,190	18,190	2,780,174	3,094,778	2,995,982	98,796
	232,218	232,218	450,772	36,598	596,137	760,712	799,388	18,190	550,465	214,566	214,566	642,550	3,923,431	8,671,812	8,808,554	(136,743)
Other Local Revenue																
8660 Interest Revenue	-	7,669	4,922	4,152	7,179	8,358	7,779	8,613	5,366	5,366	5,366	5,366	-	70,137	64,395	5,742
8690 Other Local Revenue	-	-	-	-	-	12,306	-	-	-	-	-	-	-	12,306	-	12,306
	-	7,669	4,922	4,152	7,179	20,664	7,779	8,613	5,366	5,366	5,366	5,366	-	82,443	64,395	18,048
Total Revenue	1,093,947	3,851,707	7,756,387	8,985,836	2,388,490	6,245,896	6,034,884	4,195,650	3,447,656	1,667,476	1,667,476	2,200,830	12,300,247	61,836,482	73,260,142	(11,423,660)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	1,907,982	1,930,193	1,868,403	1,841,758	1,855,591	1,865,003	1,797,438	1,786,568	1,774,461	1,774,461	1,774,461	1,774,461	-	21,950,779	20,865,670	(1,085,109)
1175 Teachers' Extra Duty/Stipends	89,110	81,570	4,373,664	79,493	84,129	90,225	96,164	102,812	100,306	100,306	100,306	100,306	-	5,398,393	6,197,178	798,786
1200 Pupil Support Salaries	244,069	268,249	757,747	262,906	247,800	249,883	250,924	226,934	242,265	242,265	242,265	242,265	-	3,477,574	2,253,684	(1,223,890)
1300 Administrators' Salaries	183,525	218,043	616,115	187,805	216,714	217,487	209,405	209,597	178,591	178,591	178,591	178,591	-	2,773,054	2,879,798	106,744
	2,424,686	2,498,055	7,615,929	2,371,962	2,404,234	2,422,598	2,353,931	2,325,911	2,295,623	2,295,623	2,295,623	2,295,623	-	33,599,799	32,196,330	(1,403,469)
Classified Salaries																
2100 Instructional Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	154,153	154,153
2200 Support Salaries	7,068	7,068	23,989	7,068	7,068	7,068	6,828	6,829	10,381	10,381	10,381	10,381	-	114,509	-	(114,509)
2300 Classified Administrators' Salaries	79,022	79,022	264,879	78,525	49,120	48,930	47,272	47,283	75,263	75,263	75,263	75,263	-	995,104	444,123	(550,982)
2400 Clerical and Office Staff Salaries	31,378	34,811	101,157	40,441	37,591	37,335	36,962	46,905	52,113	52,113	52,113	52,113	-	575,032	137,319	(437,713)
	117,468	120,901	390,025	126,034	93,779	93,333	91,062	101,017	137,757	137,757	137,757	137,757	-	1,684,645	735,595	(949,050)
Benefits																
3101 STRS	423,118	436,539	624,885	413,431	416,830	363,495	405,154	403,833	432,553	432,553	432,553	432,553	-	5,217,498	6,149,499	932,001
3301 OASDI	15,801	16,949	55,163	15,506	13,730	15,035	16,949	16,866	8,381	8,381	8,381	8,381	-	199,522	31,671	(167,851)
3311 Medicare	35,644	69,622	114,821	34,937	34,917	35,169	34,184	33,915	34,800	34,800	34,800	34,800	-	532,407	473,964	(58,443)
3401 Health and Welfare	326,742	226,466	189,137	369,149	183,258	375,175	211,742	246,942	295,788	295,788	295,788	295,788	-	3,311,763	3,679,650	367,887
3501 State Unemployment	954	2,231	1,848	299	433	30,558	20,097	2,048	10,290	5,145	5,145	5,145	-	84,193	238,630	154,437
3601 Workers' Compensation	46,296	(2,423)	-	32,243	-	-	31,667	49,902	33,600	33,600	33,600	33,600	-	292,083	457,621	165,537
3901 Other Benefits	77,512	197,089	206,750	80,967	78,783	79,187	79,600	83,420	66,436	66,436	66,436	66,436	-	1,149,051	261,347	(887,704)
	926,067	946,473	1,192,604	946,532	727,951	898,619	799,393	836,926	881,847	876,702	876,702	876,702	-	10,786,517	11,292,382	505,865
Books and Supplies																
4100 Textbooks and Core Materials	23,526	210,006	69,614	109,296	6,835	81,563	835	27,343	5,030	5,030	5,030	5,030	-	549,138	611,400	62,262
4200 Books and Reference Materials	-	-	-	-	-	-	-	-	2,294	2,294	2,294	2,294	-	9,175	3,765,400	3,756,225
4302 School Supplies	186,309	5,719	10,708	6,194	1,318	(408)	5,174	93	932	24,864	192,337	192,337	-	625,577	126,900	(498,677)
4305 Software	804,052	154,979	53,952	113,957	42,572	24,121	2,157	(6,372)	139,029	139,029	139,029	139,029	-	1,745,534	4,765,100	3,019,566
4310 Office Expense	2,636	5,614	89,808	32,515	20,161	9,187	6,004	31,522	-	-	-	-	-	197,447	141,300	(56,147)
4311 Business Meals	375	7,516	10,892	959	2,559	62	(24)	1,347	4,347	4,347	4,347	4,347	-	41,073	38,900	(2,173)
4400 Noncapitalized Equipment	2,572	13,607	5,260	(309)	239,560	26,714	3,840	33,467	-	-	-	1,232,832	-	1,557,543	1,766,400	208,857
	1,019,470	397,441	240,234	262,614	313,005	141,239	17,986	87,400	151,631	175,563	343,037	1,575,869	-	4,725,487	11,215,400	6,489,913

CalOps Southern California

Monthly Cash Flow/Forecast FY24-25

Revised 4/1/25

ADA = 3,926.81



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																
5102 Special Education	3,452	32,319	55,433	84,086	278,294	369,405	478,639	705,790	659,422	659,422	659,422	659,422	-	4,645,105	4,506,100	(139,005)
5103 Substitute Teacher	-	-	-	-	-	-	-	-	1,177	1,177	1,177	1,177	-	4,707	122,200	117,493
5105 Security	-	-	632	-	-	-	-	199	203	203	203	203	-	1,644	-	(1,644)
5106 Other Educational Consultants	23,640	(23,640)	-	-	(18,889)	-	-	-	-	-	-	-	-	(18,889)	692,500	711,389
5107 Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	327,700	327,700
	27,092	8,679	56,065	84,086	259,405	369,405	478,639	705,989	660,801	660,801	660,801	660,801	-	4,632,566	5,648,500	1,015,934
Operations and Housekeeping																
5201 Auto and Travel	1,818	69,136	322,742	13,680	2,869	1,145	426	5,302	17,855	17,855	17,855	17,855	-	488,536	281,700	(206,836)
5300 Dues & Memberships	-	169,024	872	1,044	53,192	27,046	26,486	55,351	35,019	35,019	35,019	35,019	-	473,092	129,800	(343,292)
5400 Insurance	11,959	21,803	9,676	-	48,451	10,385	10,384	10,032	8,305	8,305	8,305	8,305	-	155,910	123,600	(32,310)
5501 Utilities	216	225	225	1,061	901	638	226	2,770	231	231	231	231	-	7,186	25,800	18,614
5502 Janitorial Services	1,477	2,031	2,535	1,433	1,296	1,556	1,301	1,296	1,257	1,257	1,257	1,257	-	17,954	20,000	2,046
5516 Miscellaneous Expense	-	-	-	-	666	245	-	-	148	148	148	148	-	1,502	-	(1,502)
5900 Communications	3,698	4,979	13,063	4,646	3,967	19,905	3,683	5,206	6,987	6,987	6,987	6,987	239,095	326,189	35,200	(290,989)
5901 Postage and Shipping	1,327	5,434	463	2,309	1,198	78	1,942	1,021	2,255	2,255	2,255	2,255	-	22,791	148,300	125,509
	20,495	272,632	349,576	24,173	112,540	60,998	44,448	80,978	72,057	72,057	72,057	72,057	239,095	1,493,161	764,400	(728,761)
Facilities, Repairs and Other Leases																
5601 Rent	27,763	28,641	28,175	28,175	(5,133)	21,469	20,881	20,881	20,029	20,029	20,029	20,029	-	250,968	411,700	160,732
5602 Additional Rent	2,736	17,880	3,022	2,945	11,030	11,188	4,561	18,774	16,851	16,851	16,851	16,851	-	139,542	145,300	5,758
5603 Equipment Leases	1,892	2,277	1,050	1,050	1,050	-	2,507	1,050	1,434	1,434	1,434	1,434	-	16,610	17,000	390
5604 Other Leases	5,107	(5,106)	81,396	200	12,853	352	5,125	5,400	6,254	6,254	6,254	6,254	-	130,342	161,400	31,058
5610 Repairs and Maintenance	295	737	1,538	2,095	-	6,990	3,038	-	1,911	1,911	1,911	1,911	-	22,338	11,400	(10,938)
	37,793	44,429	115,181	34,465	19,800	39,999	36,112	46,105	46,479	46,479	46,479	46,479	-	559,800	746,800	187,000
Professional/Consulting Services																
5801 IT	220,439	3,080	-	42,108	20,846	3,080	33,442	57,181	41,885	41,885	41,885	41,885	-	547,718	2,357,600	1,809,882
5802 Audit & Taxes	-	-	-	-	18,038	13,701	-	-	-	-	-	-	-	31,739	177,600	145,861
5803 Legal	-	8,417	8,454	12,706	(236,641)	13,646	9,114	199	10,783	10,783	10,783	10,783	-	(140,972)	238,800	379,772
5804 Professional Development	5,123	13,416	31,037	10,565	5,147	17,179	16,985	7,199	7,632	7,632	7,632	7,632	-	137,178	825,200	688,022
5805 General Consulting	12,272	12,714	10,699	20,661	16,151	36,720	5,072	(19,243)	8,570	8,570	8,570	8,570	-	129,327	1,320,500	1,191,173
5806 Special Activities/Field Trips	136	19,821	-	8,973	(970)	(160)	33	(32)	548	14,629	113,170	113,170	-	269,318	216,179	(53,139)
5807 Bank Charges	-	7	73	113	399	-	279	-	167	167	167	167	-	1,540	4,200	2,660
5808 Printing	15	-	-	10	-	332	-	-	2	2	2	2	-	367	1,800	1,433
5809 Other taxes and fees	563	27,096	2,404	2,523	2,330	2,394	2,552	9,829	2,525	2,525	2,525	2,525	-	59,793	76,100	16,307
5810 Payroll Service Fee	769,220	(769,220)	6,222	-	-	-	-	182,515	330	330	330	330	-	190,058	-	(190,058)
5811 Management Fee	122,648	122,440	122,100	122,100	122,100	122,100	104,685	101,136	103,061	103,061	103,061	103,061	(114,823)	1,236,730	1,465,203	228,473
5812 District Oversight Fee	-	-	-	-	21,220	-	-	214,018	28,918	14,475	14,475	15,529	108,902	417,538	627,748	210,209
5814 SPED Encroachment	3,060	3,060	5,508	-	5,508	5,508	5,508	-	5,891	5,891	5,891	5,891	97,204	148,921	-	(148,921)
5815 Public Relations/Recruitment	-	20,799	133,851	60,516	4,850	5,267	5,477	28,633	29,003	29,003	29,003	29,003	123,857	499,263	1,029,700	530,437
	1,133,476	(538,370)	320,348	280,275	(21,022)	219,767	183,147	581,435	239,318	238,957	337,497	338,550	215,140	3,528,518	8,340,629	4,812,111
Depreciation																
6900 Depreciation Expense	181	181	180	180	181	180	180	180	362	362	362	362	-	2,891	2,400	(491)
	181	181	180	180	181	180	180	180	362	362	362	362	-	2,891	2,400	(491)
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	5,706,728	3,750,421	10,280,142	4,130,319	3,909,873	4,246,138	4,004,898	4,765,941	4,485,875	4,504,300	4,770,314	6,004,200	454,235	61,013,384	70,942,436	9,929,052
Monthly Surplus (Deficit)	(4,612,781)	101,286	(2,523,755)	4,855,517	(1,521,383)	1,999,758	2,029,986	(570,291)	(1,038,219)	(2,836,824)	(3,102,838)	(3,803,370)	11,846,012	823,098	2,317,706	(1,494,608)

CalOps Southern California**Monthly Cash Flow/Forecast FY24-25**

Revised 4/1/25

ADA = 3,926.81

**Cash Flow Adjustments**

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

Cash flows from investing activities

Purchases of Prop. And Equip.

Notes Receivable

Cash flows from financing activities

Proceeds from Factoring

Payments on Factoring

Proceeds(Payments) on Debt

Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
Monthly Surplus (Deficit)	(4,612,781)	101,286	(2,523,755)	4,855,517	(1,521,383)	1,999,758	2,029,986	(570,291)	(1,038,219)	(2,836,824)	(3,102,838)	(3,803,370)	11,846,012
Cash flows from operating activities													
Depreciation/Amortization	181	181	180	180	181	180	180	180	362	362	362	362	-
Public Funding Receivables	3,330,411	2,491,572	1,182,629	1,315	-	-	-	-	-	-	-	-	(12,300,247)
Grants and Contributions Rec.	1,311	83,310	100	(100)	(100)	-	-	-	-	-	-	-	-
Due To/From Related Parties	(3,208,953)	380,989	(6,955,733)	2,383,229	(2,612,615)	(2,758,790)	5,806,790	(2,913,789)	-	2,072,415	-	-	-
Prepaid Expenses	827,540	45,979	-	(30,021)	223,006	(15,010)	(3,084)	(6,925)	-	-	-	-	-
Other Assets	-	-	-	-	-	-	(1,000)	-	-	-	-	-	-
Accounts Payable	(2,526,278)	2,782,603	74,037	(2,776,264)	-	113,205	(113,205)	82,206	-	-	-	-	454,235
Accrued Expenses	(7,662,020)	(9,649,398)	9,857,030	(228,382)	(1,145,358)	(16,543)	(234,656)	(105,343)	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	38,414	40,511	69,145	69,145	69,145	69,145	69,145	(216,784)	69,123	69,123	69,123	69,123	(2,750,000)
Cash flows from investing activities													
Purchases of Prop. And Equip.	-	-	-	(5,900)	-	5,900	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities													
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	(13,812,175)	(3,722,967)	1,703,633	4,268,720	(4,987,124)	(602,155)	7,554,156	(3,730,746)	(968,734)	(694,924)	(3,033,353)	(3,733,885)	
Cash, Beginning of Month	26,244,277	12,432,102	8,709,135	10,412,768	14,681,488	9,694,364	9,092,209	16,646,365	12,915,619	11,946,885	11,251,961	8,218,608	
Cash, End of Month	12,432,102	8,709,135	10,412,768	14,681,488	9,694,364	9,092,209	16,646,365	12,915,619	11,946,885	11,251,961	8,218,608	4,484,724	

Annual Forecast

823,098

2,891

(5,294,320)

84,521

(7,806,457)

1,041,485

(1,000)

(1,909,461)

(9,184,670)

-

(2,265,642)

-

-

-

-

-

-

-

Original Budget Total

77.4%

23,120,602

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

Favorable / (Unfav.)

Instr.

85.7%

3,494,507

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

Pupil:Teacher Ratio

17.38

CalOps Central Valley

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 757.60



Revenues

State Aid - Revenue Limit

8011	LCFF State Aid	-	442,068	442,068	795,722	795,722	795,722	795,722	795,722	606,011	606,011	606,011	606,011	1,623,501
8012	Education Protection Account	-	-	-	406,815	-	-	-	406,815	-	-	620,189	-	(171,797)
8019	State Aid - Prior Year	-	(7,190)	-	-	-	-	-	-	(2,860)	(2,860)	(2,860)	(2,860)	(2,860)
8096	In Lieu of Property Taxes	-	-	-	126,787	-	78,022	39,011	-	62,144	31,072	31,072	31,072	61,872

Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
-	434,878	442,068	1,329,324	795,722	873,744	834,733	1,202,537	665,295	634,223	1,254,412	634,223	1,510,716

Annual Forecast	Original Budget Total	Favorable / (Unfav.)
8,910,291	7,799,332	1,110,959
1,262,022	3,002,510	(1,740,488)
(21,490)	-	(21,490)
461,053	487,783	(26,730)
10,611,876	11,289,624	(677,749)

ADA = 809.61

Federal Revenue

8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	\$117,739
8290	Title I, Part A - Basic Low Income	-	-	-	-	56,653	1,740	-	-	-	-	175,180
8291	Title II, Part A - Teacher Quality	-	-	-	7,582	-	153	-	-	-	-	23,203
8294	Title IV	-	-	-	2,717	-	2	-	-	-	-	8,158
8299	Prior Year Federal Revenue	-	-	-	-	-	60,221	-	-	-	-	-

-	-	-	-	10,299	56,653	-	62,116	-	-	-	-	324,280
---	---	---	---	--------	--------	---	--------	---	---	---	---	---------

117,739	105,249	12,489
233,573	143,239	90,334
30,938	22,752	8,186
10,877	11,187	(310)
60,221	-	60,221
453,348	282,427	170,920

Other State Revenue

8311	State Special Education	34,673	34,673	62,412	-	62,412	124,824	-	46,733	46,733	46,733	\$128,772.12
8550	Mandated Cost	-	-	-	-	-	28,124	-	-	-	-	-
8560	State Lottery	-	-	-	-	-	50,056	-	-	51,706	-	105,063
8598	Prior Year Revenue	-	-	-	-	-	6,543	1,653	-	-	-	-
8599	Other State Revenue	-	3,328	3,327	5,990	5,990	5,990	5,989	4,362	4,362	4,362	484,200

34,673	38,001	65,739	5,990	68,402	153,125	132,466	5,989	51,095	51,095	102,801	51,095	718,035
--------	--------	--------	-------	--------	---------	---------	-------	--------	--------	---------	--------	---------

697,109	725,808	(28,699)
28,124	28,252	(128)
206,825	201,593	5,232
8,196	-	8,196
538,251	516,137	22,115
1,478,505	1,471,790	6,716

Other Local Revenue

8660	Interest Revenue	26	28	64	51	2,328	89	98	2,363	-	-	-
8690	Other Local Revenue	-	-	-	-	2,025	-	-	-	-	-	-

26	28	64	51	2,328	2,114	98	2,363	-	-	-	-	-
----	----	----	----	-------	-------	----	-------	---	---	---	---	---

5,047	-	5,047
2,025	-	2,025
7,072	-	7,072

Total Revenue

34,699	472,907	507,871	1,335,365	876,751	1,085,636	967,297	1,273,005	716,390	685,318	1,357,213	685,318	2,553,031
--------	---------	---------	-----------	---------	-----------	---------	-----------	---------	---------	-----------	---------	-----------

12,550,800	13,043,841	(493,041)
------------	------------	-----------

Expenses

Certificated Salaries

1100	Teachers' Salaries	323,387	338,108	316,679	312,163	314,507	316,064	346,466	344,768	329,472	329,472	329,472	-
1175	Teachers' Extra Duty/Stipends	15,105	13,827	741,300	13,475	14,255	15,294	18,549	19,841	18,624	18,624	18,624	-
1200	Pupil Support Salaries	41,368	45,680	128,432	44,561	42,000	42,354	48,424	43,794	44,982	44,982	44,982	-
1300	Administrators' Salaries	31,106	36,957	104,427	31,831	36,732	36,862	40,412	40,449	33,160	33,160	33,160	-

410,966	434,572	1,290,838	402,030	407,494	410,574	453,851	448,852	426,238	426,238	426,238	426,238	-
---------	---------	-----------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---

3,930,029	3,424,653	(505,376)
926,143	1,017,134	90,991
616,543	369,894	(246,649)
491,415	472,657	(18,758)
5,964,130	5,284,338	(679,791)

Classified Salaries

2100	Instructional Salaries	-	-	-	-	-	-	-	-	-	-	-	-
2200	Support Salaries	1,198	1,198	4,066	1,198	1,198	1,198	1,318	1,318	1,927	1,927	1,927	-
2300	Classified Administrators' Salaries	13,394	13,393	44,895	13,310	8,325	8,293	9,122	9,125	13,974	13,974	13,974	-
2400	Clerical and Office Staff Salaries	5,318	5,901	17,145	6,854	6,371	6,328	7,125	9,036	9,676	9,676	9,676	-

19,910	20,492	66,106	21,362	15,894	15,819	17,565	19,479	25,578	25,578	25,578	25,578	-
--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	---

-	25,301	25,301
20,402	-	(20,402)
175,754	72,893	(102,861)
102,782	22,538	(80,244)
298,938	120,732	(178,206)

Benefits

3101	STRS	71,716	73,990	105,913	70,074	70,650	70,868	78,145	77,932	84,010	84,010	84,010	-
3301	OASDI	2,678	2,873	9,350	2,628	2,327	2,548	3,271	3,255	1,628	1,628	1,628	-
3311	Medicare	6,042	11,800	19,462	5,922	5,919	5,961	6,593	6,545	6,759	6,759	6,759	-
3401	Health and Welfare	(2,889)	94,655	31,622	61,233	30,646	62,219	41,935	48,731	54,920	54,920	54,920	-
3501	State Unemployment	161	376	323	52	74	5,181	3,875	396	10,268	5,134	5,134	-
3601	Workers' Compensation	7,838	(401)	-	5,464	-	-	6,111	9,630	6,526	6,526	6,526	-
3901	Other Benefits	13,138	26,297	35,043	13,724	13,353	13,422	15,352	16,099	12,903	12,903	12,903	-

98,684	209,590	201,713	159,097	122,969	160,199	155,282	162,588	177,015	171,881	171,881	171,881	-
--------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---

955,329	1,009,309	53,979
35,443	5,198	(30,245)
95,279	77,791	(17,488)
587,833	611,207	23,374
36,109	237,853	201,745
54,745	75,109	20,363
198,041	42,895	(155,147)
1,962,779	2,059,361	96,582

Books and Supplies

4100	Textbooks and Core Materials	3,987	35,594	11,798	18,525	1,158	13,824	160	5,276	934	934	934	-
4200	Books and Reference Materials	-	-	-	-	-	-	-	-	426	426	426	-
4302	School Supplies	31,521	371	233	4,417	212	(62)	206	18	550	14,138	32,275	-
4305	Software	112,773	28,137	9,144	19,214	5,499	4,583	259	(1,230)	25,814	25,814	25,814	-
4310	Office Expense	183	889	12,651	5,479	3,370	1,494	1,014	6,084	(113)	(113)	(113)	-
4311	Business Meals	-	1,335	82	9	411	4	(5)	318	807	807	807	-
4400	Noncapitalized Equipment	436	2,306	370	(51)	39,432	4,528	672	6,458	-	-	228,905	-

148,900	68,632	34,278	47,593	50,082	24,371	2,306	16,924	28,418	42,006	60,143	289,048	-
---------	--------	--------	--------	--------	--------	-------	--------	--------	--------	--------	---------	---

94,058	85,000	(9,058)
1,703	617,400	615,697
116,154	9,600	(106,554)
281,635	734,400	452,765
30,713	19,200	(11,513)
5,382	5,800	418
283,056	486,100	203,044
812,701	1,957,500	1,144,799

CalOps Central Valley

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 757.60



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																	
5102	Special Education	-	642	5,388	6,889	27,642	57,731	90,335	130,205	122,438	122,438	122,438	122,438	-	808,583	847,400	38,817
5103	Substitute Teacher	-	-	-	-	-	-	-	-	218	218	218	218	-	874	20,300	19,426
5105	Security	-	-	107	-	-	-	-	38	38	38	38	38	-	296	-	(296)
5106	Other Educational Consultants	3,920	(3,920)	-	-	(3,109)	-	-	-	22	555	1,266	1,266	-	-	793,200	793,200
5107	Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,300	24,300
		3,920	(3,278)	5,495	6,889	24,533	57,731	90,335	130,243	122,715	123,249	123,960	123,960	-	809,752	1,685,200	875,448
Operations and Housekeeping																	
5201	Auto and Travel	86	11,068	52,930	2,296	2,023	44	-	1,229	3,315	3,315	3,315	3,315	-	82,937	500	(82,437)
5300	Dues & Memberships	-	27,368	1,589	177	8,754	4,389	4,917	10,169	6,502	6,502	6,502	6,502	-	83,372	19,500	(63,872)
5400	Insurance	537	3,687	1,639	-	8,212	1,760	1,761	1,936	1,542	1,542	1,542	1,542	-	25,700	14,900	(10,800)
5501	Utilities	-	-	-	-	27	-	-	-	43	43	43	43	-	199	600	401
5502	Janitorial Services	-	254	(10)	-	-	-	-	-	233	233	233	233	-	1,178	1,200	22
5516	Miscellaneous Expense	-	-	-	-	34	4	-	-	27	27	27	27	-	148	-	(148)
5900	Communications	627	535	578	476	354	3,033	534	939	1,297	1,297	1,297	1,297	44,394	56,659	2,400	(54,259)
5901	Postage and Shipping	-	394	-	62	4	-	-	2	419	419	419	419	-	2,137	27,000	24,863
		1,250	43,306	56,726	3,011	19,408	9,230	7,212	14,275	13,379	13,379	13,379	13,379	44,394	252,328	66,100	(186,228)
Facilities, Repairs and Other Leases																	
5601	Rent	-	-	-	-	17,566	3,533	3,916	3,916	3,719	3,719	3,719	3,719	-	43,806	8,200	(35,606)
5602	Additional Rent	-	134	-	-	1,791	1,944	847	3,593	3,129	3,129	3,129	3,129	-	20,825	11,200	(9,625)
5603	Equipment Leases	-	-	-	-	-	-	-	-	266	266	266	266	-	1,065	2,500	1,435
5604	Other Leases	-	-	13,395	-	646	(71)	-	-	1,161	1,161	1,161	1,161	-	18,615	16,100	(2,515)
5610	Repairs and Maintenance	-	125	-	-	-	-	-	-	355	355	355	355	-	1,545	400	(1,145)
		-	259	13,395	-	20,003	5,406	4,763	7,509	8,630	8,630	8,630	8,630	-	85,855	38,400	(47,455)
Professional/Consulting Services																	
5801	IT	36,456	-	-	6,615	3,011	-	5,422	10,441	7,777	7,777	7,777	7,777	-	93,053	552,900	459,847
5802	Audit & Taxes	-	-	-	-	3,058	2,322	-	-	-	-	-	-	-	5,380	62,400	57,020
5803	Legal	-	1,427	1,379	1,668	1,136	1,079	834	38	2,002	2,002	2,002	2,002	-	15,570	7,800	(7,770)
5804	Professional Development	869	1,595	4,846	1,791	872	2,912	3,261	1,332	1,417	1,417	1,417	1,417	-	23,146	110,300	87,154
5805	General Consulting	2,080	2,155	1,814	3,366	2,738	6,224	868	(3,044)	1,591	1,591	1,591	1,591	-	22,566	174,020	151,454
5806	Special Activities/Field Trips	22	185	350	6,439	87	(40)	6	386	295	7,595	17,340	17,340	-	50,005	28,039	(21,966)
5807	Bank Charges	-	-	-	-	-	-	-	-	31	31	31	31	-	124	1,100	976
5808	Printing	-	-	-	2	-	54	-	-	0	0	0	0	-	58	300	242
5809	Other taxes and fees	-	29	397	419	379	387	426	1,330	469	469	469	469	-	5,243	8,100	2,857
5810	Payroll Service Fee	-	-	1,047	-	-	-	-	1,158	61	61	61	61	-	2,450	-	(2,450)
5811	Management Fee	20,337	20,752	21,739	21,739	21,739	21,739	17,744	19,518	20,918	20,918	20,918	20,918	2,037	251,016	260,877	9,861
5812	District Oversight Fee	-	-	-	-	-	-	-	(1,158)	6,653	6,342	12,544	6,342	75,395	106,119	112,896	6,777
5814	SPED Encroachment	501	501	901	-	901	901	901	-	1,402	1,402	1,402	1,402	14,232	24,445	-	(24,445)
5815	Public Relations/Recruitment	-	3,526	9,937	11,157	822	893	953	5,033	5,385	5,385	5,385	5,385	22,997	76,859	135,900	59,041
		60,265	30,170	42,410	53,196	34,743	36,471	30,415	35,034	48,003	54,992	70,938	64,737	114,661	676,034	1,454,632	778,598
Depreciation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		743,895	803,743	1,710,961	693,178	695,126	719,801	761,729	834,904	849,976	865,952	900,748	1,123,451	159,054	10,862,518	12,666,264	1,803,746
Monthly Surplus (Deficit)		(709,196)	(330,836)	(1,203,090)	642,187	181,625	365,835	205,568	438,101	(133,586)	(180,635)	456,465	(438,133)	2,393,976	1,688,282	377,578	1,310,705

CalOps Central Valley**Monthly Cash Flow/Forecast FY24-25**

Revised 4/3/25

ADA = 757.60

**Cash Flow Adjustments**

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

Cash flows from investing activities

Purchases of Prop. And Equip.

Notes Receivable

Cash flows from financing activities

Proceeds from Factoring

Payments on Factoring

Proceeds(Payments) on Debt

Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Monthly Surplus (Deficit)	(709,196)	(330,836)	(1,203,090)	642,187	181,625	365,835	205,568	438,101	(133,586)	(180,635)	456,465	(438,133)	2,393,976	1,688,282	Cert. 67.9%	Instr. 75.0%
Cash flows from operating activities															3,504,791	(629,139)
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	40,923	2,484,946	114,566	55,662	(826,507)	816,030	-	(1,224,943)	-	-	-	-	(2,553,031)	(1,092,354)	-	-
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	777,812	854,278	1,693,550	(499,333)	694,101	664,810	(1,435,739)	746,264	-	-	-	-	-	3,495,743	-	-
Prepaid Expenses	113,115	15,902	-	(5,089)	39,167	(2,544)	(595)	(1,297)	-	-	-	-	-	158,659	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(150,964)	109,937	9,589	(105,903)	-	21,246	(21,246)	5	-	-	-	-	159,054	21,718	-	-
Accrued Expenses	(400)	(1,562,640)	-	-	(152,803)	-	-	-	-	-	-	-	-	(1,715,843)	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	29,703	7,932	12,236	12,236	12,235	12,236	(47,985)	12,237	12,237	12,237	12,237	(475,656)	(388,115)	-	-
Cash flows from investing activities															-	-
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities															-	-
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	71,290	1,601,289	622,547	99,760	(52,181)	1,877,612	(1,239,775)	(89,855)	(121,349)	(168,398)	468,702	(425,896)				
Cash, Beginning of Month	3,261,008	3,332,298	4,933,587	5,556,134	5,655,894	5,603,713	7,481,325	6,241,550	6,151,695	6,030,346	5,861,949	6,330,651				
Cash, End of Month	3,332,298	4,933,587	5,556,134	5,655,894	5,603,713	7,481,325	6,241,550	6,151,695	6,030,346	5,861,949	6,330,651	5,904,755				

Pupil:Teacher Ratio	
18.06	

CalOps NorCal

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/2025

ADA = 1519.20



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Revenues															ADA = 1738.90	
State Aid - Revenue Limit																
8011 LCFF State Aid	-	769,844	769,844	1,385,720	1,385,720	1,385,720	1,385,720	1,385,720	847,141	847,141	847,141	847,141	4,906,852	16,763,704	12,762,207	4,001,497
8012 Education Protection Account	-	-	-	871,945	-	-	871,945	-	-	7,151	-	-	(1,722,437)	28,604	6,406,835	(6,378,231)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	15,477	15,477	15,477	15,477	15,477	77,385	-	77,385
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	2,690,382	2,690,382	2,920,439	(230,057)
	-	769,844	769,844	2,257,665	1,385,720	1,385,720	2,257,665	1,385,720	862,618	869,769	862,618	862,618	5,890,273	19,560,074	22,089,481	(2,529,406)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	249,193	249,193	226,058	23,135
8290 Title I, Part A - Basic Low Income	-	-	-	-	79,831	-	2,464	-	-	-	-	-	246,883	329,178	236,916	92,262
8291 Title II, Part A - Teacher Quality	-	-	-	-	13,205	-	223	-	-	-	-	-	40,284	53,712	45,289	8,423
8294 Title IV	-	-	-	-	-	-	4,466	-	-	-	-	-	13,396	17,862	18,901	(1,039)
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	58,632	-	-	-	-	-	58,632	-	58,632
	-	-	-	-	97,498	-	2,691	58,632	-	-	-	-	549,756	708,577	527,164	181,413
Other State Revenue																
8311 State Special Education	74,812	74,812	134,662	-	134,662	134,662	269,324	-	88,417	88,417	88,417	88,417	327,349	1,503,949	1,558,911	(54,962)
8550 Mandated Cost	-	-	-	-	-	63,837	-	-	-	-	-	-	-	63,837	62,039	1,798
8560 State Lottery	-	-	-	-	-	108,710	-	-	-	118,651	-	-	187,380	414,742	432,987	(18,246)
8598 Prior Year Revenue	-	-	151	3,485	-	26,611	-	(6,712)	-	-	-	-	-	23,535	-	23,535
8599 Other State Revenue	-	7,179	7,179	12,922	12,922	12,922	12,922	12,923	8,234	8,234	8,234	8,234	854,483	966,388	927,812	38,576
	74,812	81,991	141,992	16,407	147,584	346,742	282,246	6,211	96,651	215,302	96,651	96,651	1,369,212	2,972,450	2,981,749	(9,298)
Other Local Revenue																
8660 Interest Revenue	-	19,971	17	-	13,263	-	-	12,062	2,680	2,680	2,680	2,680	-	56,033	32,160	23,873
8690 Other Local Revenue	-	-	-	-	-	4,350	-	-	-	-	-	-	-	4,350	32,160	(27,810)
8699 School Fundraising	-	-	-	-	-	-	-	-	313	313	313	-	-	940	3,259	(2,319)
	-	19,971	17	-	13,263	4,350	-	12,062	2,993	2,993	2,993	2,680	-	61,323	35,419	(6,256)
Total Revenue	74,812	871,806	911,853	2,274,072	1,644,065	1,736,812	2,542,602	1,462,625	962,262	1,088,064	962,262	961,949	7,809,242	23,302,424	25,633,812	(2,363,548)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	679,112	692,515	665,025	655,541	660,464	663,744	693,125	689,535	677,626	677,626	677,626	677,626	-	8,109,565	7,378,892	(730,674)
1175 Teachers' Extra Duty/Stipends	31,719	29,036	1,556,730	28,296	29,935	32,116	37,104	39,683	38,305	38,305	38,305	38,305	-	1,937,838	2,191,557	253,719
1200 Pupil Support Salaries	86,872	95,585	269,706	93,577	88,200	88,941	96,848	87,588	92,516	92,516	92,516	92,516	-	1,277,380	796,988	(480,392)
1300 Administrators' Salaries	65,323	77,609	219,296	66,846	77,135	77,411	80,823	80,897	68,200	68,200	68,200	68,200	-	1,018,139	1,018,406	267
	863,026	894,745	2,710,757	844,260	855,734	862,212	907,900	897,703	876,646	876,646	876,646	876,646	-	12,342,922	11,385,843	(957,079)
Classified Salaries																
2100 Instructional Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,514	54,514
2200 Support Salaries	2,516	2,516	8,538	2,516	2,516	2,516	2,636	2,636	3,964	3,964	3,964	3,964	-	42,247	-	(42,247)
2300 Classified Administrators' Salaries	28,126	28,126	94,279	27,950	17,484	17,416	18,245	18,250	28,741	28,741	28,741	28,741	-	364,841	157,059	(207,782)
2400 Clerical and Office Staff Salaries	11,169	12,391	36,005	14,394	13,379	13,288	14,250	18,073	19,901	19,901	19,901	19,901	-	212,552	48,561	(163,991)
	41,811	43,033	138,822	44,860	33,379	33,220	35,131	38,959	52,606	52,606	52,606	52,606	-	619,639	260,134	(359,505)
Benefits																
3101 STRS	150,602	155,379	222,418	147,154	148,364	148,821	156,322	155,865	171,714	171,714	171,714	171,714	-	1,971,781	2,174,696	202,915
3301 OASDI	5,624	6,033	19,634	5,519	4,887	5,352	6,542	6,510	3,323	3,323	3,323	3,323	-	73,392	11,200	(62,192)
3311 Medicare	12,687	24,780	40,869	12,435	12,428	12,517	13,188	13,090	13,814	13,814	13,814	13,814	-	197,249	167,612	(29,637)
3401 Health and Welfare	(5,746)	203,972	68,590	132,200	66,508	134,368	83,866	97,458	112,955	112,955	112,955	112,955	-	1,233,035	1,301,851	68,816
3501 State Unemployment	338	791	678	108	155	10,878	7,754	792	10,282	5,141	5,141	5,141	-	47,199	238,630	191,431
3601 Workers' Compensation	15,616	857	-	11,477	-	-	12,222	19,261	13,337	13,337	13,337	13,337	-	112,783	161,832	49,049
3901 Other Benefits	27,589	55,224	73,589	28,818	28,041	28,185	30,711	32,197	26,372	26,372	26,372	26,372	-	409,842	92,422	(317,419)
	206,710	447,036	425,778	337,711	260,383	340,121	310,605	325,173	351,797	346,656	346,656	346,656	-	4,045,281	4,148,243	102,961
Books and Supplies																
4100 Textbooks and Core Materials	8,374	74,748	24,778	38,902	2,433	29,031	321	10,554	1,921	1,921	1,921	1,921	-	196,824	222,400	25,576
4200 Books and Reference Materials	-	-	-	-	-	-	-	-	876	876	876	876	-	3,504	1,739,800	1,736,296
4302 School Supplies	66,421	1,304	1,017	7,839	455	(132)	1,668	35	42,124	39,387	39,387	39,387	-	238,894	14,900	(223,994)
4305 Software	241,562	44,225	19,203	40,349	11,548	8,968	632	(2,459)	53,092	53,092	53,092	53,092	-	576,396	1,682,300	1,105,904
4310 Office Expense	1,941	2,391	27,265	11,564	7,237	3,481	2,677	12,615	-	-	-	-	-	69,171	54,500	(14,671)
4311 Business Meals	-	3,209	325	883	1,012	10	(9)	515	1,660	1,660	1,660	1,660	-	12,585	14,700	2,115
4400 Noncapitalized Equipment	916	4,843	776	(109)	84,679	9,508	1,394	12,917	-	-	-	279,190	-	394,114	340,600	(53,514)
	319,214	130,720	73,364	99,428	107,364	50,866	6,683	34,177	99,673	96,936	96,936	376,126	-	1,491,487	4,069,200	2,577,713

CalOps NorCal

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/2025

ADA = 1519.20



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																
5102 Special Education	-	6,133	15,189	39,249	53,247	128,629	185,957	239,820	215,323	215,323	215,323	215,323	-	1,529,515	1,730,400	200,885
5103 Substitute Teacher	-	-	-	-	-	-	-	-	449	449	449	449	-	1,797	38,700	36,903
5105 Security	102	103	328	-	102	-	-	77	78	78	78	78	-	1,022	100	(922)
5106 Other Educational Consultants	8,360	(8,360)	-	-	(6,676)	-	-	-	1,754	1,641	1,641	1,641	-	-	214,600	214,600
5107 Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,600	52,600
	8,462	(2,124)	15,517	39,249	46,673	128,629	185,957	239,897	217,604	217,490	217,490	217,490	-	1,532,335	2,036,400	504,065
Operations and Housekeeping																
5201 Auto and Travel	180	22,180	114,980	7,039	6,161	95	-	3,573	6,818	6,818	6,818	6,818	-	181,481	71,100	(110,381)
5300 Dues & Memberships	-	61,701	(303)	381	18,803	9,425	10,114	22,139	13,373	13,373	13,373	13,373	-	175,752	45,400	(130,352)
5400 Insurance	1,144	6,898	3,444	-	17,245	3,696	3,696	3,873	3,171	3,171	3,171	3,171	-	52,682	36,900	(15,782)
5501 Utilities	339	620	470	436	56	326	518	105	88	88	88	88	-	3,223	2,600	(623)
5502 Janitorial Services	-	1,511	(23)	46	1,250	-	1,250	3,443	480	480	480	480	-	9,398	12,100	2,702
5516 Miscellaneous Expense	-	-	-	-	74	9	-	-	56	56	56	56	-	309	-	(309)
5900 Communications	1,316	2,198	2,505	2,291	6,496	7,654	2,412	3,169	2,668	2,668	2,668	2,668	91,305	130,018	11,800	(118,218)
5901 Postage and Shipping	2,591	2,764	343	279	5,224	357	82	4	861	861	861	861	-	15,088	54,800	39,712
	5,570	97,872	121,416	10,472	55,309	21,562	18,072	36,306	27,517	27,517	27,517	27,517	91,305	567,951	234,700	(333,251)
Facilities, Repairs and Other Leases																
5601 Rent	6,321	9,833	8,172	8,172	5,233	7,588	7,914	7,915	7,649	7,649	7,649	7,649	-	91,742	31,000	(60,742)
5602 Additional Rent	1,300	(821)	-	-	3,773	3,877	1,530	6,978	6,435	6,435	6,435	6,435	-	42,378	7,200	(35,178)
5603 Equipment Leases	-	-	-	-	-	-	-	-	547	547	547	547	-	2,190	3,400	1,210
5604 Other Leases	-	-	28,770	(700)	15,859	359	452	29,975	2,388	2,388	2,388	2,388	-	84,268	79,000	(5,268)
5610 Repairs and Maintenance	-	263	1,250	280	91	-	-	600	730	730	730	730	-	5,404	11,700	6,296
	7,621	9,275	38,192	7,752	24,956	11,824	9,896	45,468	17,749	17,749	17,749	17,749	-	225,981	132,300	(93,681)
Professional/Consulting Services																
5801 IT	77,748	-	-	13,892	6,323	-	11,160	20,881	15,995	15,995	15,995	15,995	-	193,984	752,500	558,516
5802 Audit & Taxes	-	-	-	-	6,420	4,876	-	-	-	-	-	-	-	11,296	57,700	46,404
5803 Legal	-	3,826	3,107	3,607	(170,780)	2,266	2,522	77	4,118	4,118	4,118	4,118	-	(138,904)	53,600	192,504
5804 Professional Development	1,824	3,351	10,177	3,761	1,832	6,115	6,546	2,663	2,914	2,914	2,914	2,914	-	47,927	251,700	203,773
5805 General Consulting	4,368	4,525	3,808	7,069	5,749	13,070	1,817	(6,571)	3,273	3,273	3,273	3,273	-	46,926	450,400	403,474
5806 Special Activities/Field Trips	-	79,844	182	2,060	(3,671)	-	(488)	(8,905)	33,824	-	-	-	-	102,846	0	(102,846)
5807 Bank Charges	-	1	18	109	98	93	101	(208)	64	64	64	64	-	467	2,000	1,533
5808 Printing	-	-	-	3	-	117	-	-	1	1	1	1	-	124	600	476
5809 Other taxes and fees	-	61	836	882	802	814	891	2,662	964	964	964	964	-	10,806	73,800	62,994
5810 Payroll Service Fee	-	-	2,197	-	-	-	-	2,316	126	126	126	126	-	5,017	-	(5,017)
5811 Management Fee	43,373	43,580	42,723	42,723	42,723	42,723	37,260	39,034	38,837	38,837	38,837	38,837	(23,440)	466,048	512,676	46,628
5812 District Oversight Fee	-	-	-	-	9,383	-	-	(2,315)	8,626	8,698	8,626	8,626	153,957	195,601	220,895	25,294
5814 SPED Encroachment	1,080	1,080	1,945	-	1,945	1,945	1,945	-	2,652	2,652	2,652	2,652	32,044	52,594	-	(52,594)
5815 Public Relations/Recruitment	-	7,403	21,534	24,616	1,726	1,875	1,982	10,421	11,076	11,076	11,076	11,076	47,298	161,158	271,200	110,042
	128,393	143,671	86,527	98,722	(97,450)	73,894	63,736	60,055	122,472	88,719	88,647	88,647	209,859	1,155,892	2,647,071	1,491,179
Depreciation																
6900 Depreciation Expense	4,671	4,671	4,670	4,671	4,670	4,670	4,670	4,670	-	-	-	-	-	37,363	65,400	28,037
	4,671	4,671	4,670	4,671	4,670	4,670	4,670	4,670	-	-	-	-	-	37,363	65,400	28,037
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,585,478	1,768,899	3,615,043	1,487,125	1,291,018	1,526,998	1,542,650	1,682,408	1,766,064	1,724,319	1,724,248	2,003,437	301,164	22,018,850	24,979,290	2,960,440
Monthly Surplus (Deficit)	(1,510,666)	(897,093)	(2,703,190)	786,947	353,047	209,814	999,952	(219,783)	(803,802)	(636,255)	(761,986)	(1,041,489)	7,508,078	1,283,574	654,521	596,892

CalOps NorCal**Monthly Cash Flow/Forecast FY24-25**

Revised 4/3/2025

ADA = 1519.20

**Cash Flow Adjustments**

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

Cash flows from investing activities

Purchases of Prop. And Equip.

Notes Receivable

Cash flows from financing activities

Proceeds from Factoring

Payments on Factoring

Proceeds(Payments) on Debt

Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Monthly Surplus (Deficit)	(1,510,666)	(897,093)	(2,703,190)	786,947	353,047	209,814	999,952	(219,783)	(803,802)	(636,255)	(761,986)	(1,041,489)	7,508,078	1,283,574		
Cash flows from operating activities																
Depreciation/Amortization	4,671	4,671	4,670	4,671	4,670	4,670	4,670	4,670	-	-	-	-	-	37,363		
Public Funding Receivables	4,520,527	-	293,717	3,094,054	-	(131,061)	130,136	6,711	-	-	-	-	(7,809,242)	104,842		
Grants and Contributions Rec.	4,690	1,787	-	-	-	-	-	-	-	-	-	-	-	6,477		
Due To/From Related Parties	1,639,913	1,835,463	3,562,774	(1,789,532)	1,203,969	1,418,988	(4,565,725)	1,490,145	-	-	-	-	-	4,795,995		
Prepaid Expenses	243,093	22,205	(1,250)	(10,685)	84,126	(5,342)	(1,190)	(2,594)	-	-	-	-	-	328,363		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(874,896)	236,015	21,525	(228,932)	-	40,216	(40,216)	10	-	-	-	-	301,164	(545,114)		
Accrued Expenses	(1,917,856)	(1,222,082)	-	(700)	(282,151)	(17,481)	-	-	-	-	-	-	-	(3,440,270)		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	52,346	13,420	13,420	24,155	24,155	24,155	24,155	(28,612)	24,161	24,161	24,161	24,161	(597,029)	(353,191)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	2,161,822	(5,614)	1,191,666	1,879,978	1,387,817	1,543,959	(3,448,218)	1,250,547	(779,641)	(612,094)	(737,825)	(1,017,328)				
Cash, Beginning of Month	2,486,893	4,648,715	4,643,101	5,834,767	7,714,744	9,102,561	10,646,520	7,198,302	8,448,849	7,669,208	7,057,113	6,319,289				
Cash, End of Month	4,648,715	4,643,101	5,834,767	7,714,744	9,102,561	10,646,520	7,198,302	8,448,849	7,669,208	7,057,113	6,319,289	5,301,961				

Cert.	Instr.
65.8%	82.1%
6,620,502	484,086

Pupil:Teacher Ratio
20.39

CalOps North Bay**Monthly Cash Flow/Forecast FY24-25**

Revised 4/3/25

ADA = 150.14

**Revenues****State Aid - Revenue Limit**

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
8011 LCFF State Aid	-	66,665	66,665	119,997	119,997	119,997	119,997	119,997	67,314	67,314	67,314	67,314	234,466	1,237,037	1,338,965	(101,929)
8012 Education Protection Account	-	-	-	8,172	-	-	8,171	-	6,863	-	-	-	6,823	30,028	32,686	(2,658)
8019 State Aid - Prior Year	-	-	999	-	-	-	-	-	(200)	(200)	(200)	(200)	(200)	(1)	-	(1)
8096 In Lieu of Property Taxes	-	-	44,478	88,957	59,304	59,304	59,304	59,304	59,304	41,984	41,984	41,984	125,116	681,023	746,291	(65,268)
	-	66,665	112,142	217,126	179,301	179,301	187,472	179,301	133,281	109,098	109,098	109,098	366,204	1,948,086	2,117,942	(169,856)

Federal Revenue

8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	22,814	22,814	20,537	2,277
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	9,273	-	279	-	-	-	-	28,000	37,552	32,602	4,950
8291 Title II, Part A - Teacher Quality	-	-	-	-	1,340	-	-	-	-	-	-	-	3,957	5,297	4,749	548
8294 Title IV	-	-	-	-	-	-	2,500	-	-	-	-	-	7,500	10,000	10,000	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	17,248	-	-	-	-	-	17,248	-	17,248
	-	-	-	-	3,840	9,273	-	17,527	-	-	-	-	62,271	92,911	67,888	25,023

Other State Revenue

8311 State Special Education	7,074	7,074	12,733	-	12,733	12,733	25,466	-	8,318	8,318	8,318	8,318	31,095	142,181	141,627	554
8550 Mandated Cost	-	-	-	-	-	-	6,281	-	-	-	-	-	-	6,281	5,945	336
8560 State Lottery	-	-	-	-	5,109	5,271	-	-	-	10,779	-	-	19,830	40,988	39,337	1,651
8598 Prior Year Revenue	-	-	-	-	(10,838)	13,080	338	-	-	-	-	-	-	2,580	-	2,580
8599 Other State Revenue	-	679	679	11,221	1,221	1,221	1,221	1,221	774	774	774	774	109,293	129,852	125,618	4,234
	7,074	7,753	13,412	11,221	8,225	32,305	33,306	1,221	9,092	19,871	9,092	9,092	160,217	321,882	312,527	9,356

Other Local Revenue

8660 Interest Revenue	4	6	6	11	8	1,139	13	11	10	10	10	10	-	1,239	122	1,117
8690 Other Local Revenue	-	-	-	-	-	408	-	-	-	-	-	-	-	408	-	408
	4	6	6	11	8	1,547	13	11	10	10	10	10	-	1,647	122	1,525

Total Revenue

	7,078	74,424	125,560	228,358	191,374	222,426	220,791	198,060	142,383	128,979	118,201	118,201	588,692	2,364,526	2,498,479	(133,953)
--	-------	--------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	-----------	-----------	-----------

Expenses**Certificated Salaries**

1100 Teachers' Salaries	64,677	66,940	63,336	62,432	62,902	63,213	63,029	62,685	63,961	63,961	63,961	63,961	-	765,059	670,808	(94,251)
1175 Teachers' Extra Duty/Stipends	3,019	2,763	148,258	2,693	2,849	3,057	3,372	3,606	3,616	3,616	3,616	3,616	-	184,079	199,232	15,153
1200 Pupil Support Salaries	8,274	9,123	25,686	8,912	8,400	8,470	8,804	7,962	8,733	8,733	8,733	8,733	-	120,561	72,453	(48,108)
1300 Administrators' Salaries	6,221	7,391	20,885	6,367	7,346	7,373	7,348	7,355	6,437	6,437	6,437	6,437	-	96,036	92,582	(3,453)
	82,191	86,217	258,165	80,404	81,497	82,113	82,553	81,608	82,747	82,747	82,747	82,747	-	1,165,735	1,035,077	(130,659)

Classified Salaries

2100 Instructional Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,956	4,956
2200 Support Salaries	240	240	814	239	240	239	239	239	374	374	374	374	-	3,987	-	(3,987)
2300 Classified Administrators' Salaries	2,679	2,678	8,978	2,662	1,665	1,659	1,659	1,659	2,713	2,713	2,713	2,713	-	34,491	14,278	(20,212)
2400 Clerical and Office Staff Salaries	1,063	1,180	3,429	1,371	1,274	1,266	1,296	1,643	1,878	1,878	1,878	1,878	-	20,036	4,415	(15,621)
	3,982	4,098	13,221	4,272	3,179	3,164	3,194	3,541	4,966	4,966	4,966	4,966	-	58,513	23,649	(34,864)

Benefits

3101 STRS	14,343	14,798	21,183	14,014	14,130	14,173	14,213	14,169	16,199	16,199	16,199	16,199	-	185,817	197,700	11,882
3301 OASDI	535	575	1,870	526	465	509	595	592	314	314	314	314	-	6,921	1,018	(5,903)
3311 Medicare	1,209	2,359	3,892	1,184	1,183	1,192	1,199	1,190	1,303	1,303	1,303	1,303	-	18,621	15,237	(3,383)
3401 Health and Welfare	(641)	19,130	6,405	12,384	6,210	12,585	7,621	8,857	10,662	10,662	10,662	10,662	-	115,198	118,350	3,152
3501 State Unemployment	32	76	65	10	15	1,036	705	72	3,138	1,569	1,569	1,569	-	9,856	62,528	52,672
3601 Workers' Compensation	1,565	(78)	-	1,093	-	-	1,111	1,751	1,258	1,258	1,258	1,258	-	10,475	14,712	4,237
3901 Other Benefits	2,627	5,259	7,008	2,745	2,670	2,684	2,793	2,927	2,488	2,488	2,488	2,488	-	38,664	8,402	(30,262)
	19,670	42,119	40,423	31,956	24,673	32,179	28,237	29,558	35,361	33,792	33,792	33,792	-	385,552	417,947	32,395

Books and Supplies

4100 Textbooks and Core Materials	798	7,119	2,360	3,705	232	2,765	29	959	181	181	181	181	-	18,692	18,200	(492)
4200 Books and Reference Materials	-	-	-	-	-	-	-	-	83	83	83	83	-	331	248,400	248,069
4302 School Supplies	6,315	964	45	210	43	(12)	108	3	31	50	50	50	14,694	22,549	46,200	23,651
4305 Software	22,334	2,469	2,627	3,842	1,099	797	68	(223)	5,011	5,011	5,011	5,011	-	53,058	152,800	99,742
4310 Office Expense	37	179	2,536	1,096	675	299	207	1,106	(22)	(22)	(22)	(22)	-	6,047	3,700	(2,347)
4311 Business Meals	-	261	21	22	79	1	2	85	157	157	157	157	-	1,098	200	(898)
4400 Noncapitalized Equipment	87	464	74	(10)	7,959	905	131	1,174	-	-	-	44,438	-	55,222	29,500	(25,722)
	29,571	11,456	7,663	8,865	10,087	4,755	545	3,104	5,441	5,460	5,460	49,898	14,694	156,998	499,000	342,002

CalOps North Bay

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 150.14



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																	
5102	Special Education	111	-	1,175	409	5,951	11,445	14,772	18,373	23,769	23,769	23,769	23,769	-	147,313	131,600	(15,713)
5103	Substitute Teacher	-	-	-	-	-	-	-	-	42	42	42	42	-	170	3,500	3,330
5105	Security	-	-	21	-	-	-	-	7	7	7	7	7	-	57	-	(57)
5106	Other Educational Consultants	760	(760)	-	-	(627)	-	-	-	1	2	2	2	619	-	25,000	25,000
5107	Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,800	4,800
		871	(760)	1,196	409	5,324	11,445	14,772	18,380	23,820	23,821	23,821	23,821	619	147,540	164,900	17,360
Operations and Housekeeping																	
5201	Auto and Travel	17	2,447	10,592	180	82	9	-	137	644	644	644	644	-	16,038	100	(15,938)
5300	Dues & Memberships	-	5,452	(28)	36	2,997	886	955	1,766	1,262	1,262	1,262	1,262	-	17,113	5,400	(11,713)
5400	Insurance	104	735	328	-	1,642	352	352	352	299	299	299	299	-	5,062	3,100	(1,962)
5501	Utilities	-	-	-	-	5	-	-	-	8	8	8	8	-	38	-	(38)
5502	Janitorial Services	-	25	(2)	-	-	-	-	-	45	45	45	45	-	204	400	196
5516	Miscellaneous Expense	-	-	-	-	7	72	(79)	-	5	5	5	5	-	21	-	(21)
5900	Communications	125	107	115	95	71	607	107	171	252	252	252	252	8,618	11,024	500	(10,524)
5901	Postage and Shipping	-	79	-	12	1	-	-	1	81	81	81	81	-	418	5,100	4,682
		246	8,845	11,005	323	4,805	1,926	1,335	2,427	2,597	2,597	2,597	2,597	8,618	49,920	14,600	(35,320)
Facilities, Repairs and Other Leases																	
5601	Rent	-	-	-	-	3,546	714	727	727	722	722	722	722	-	8,602	5,400	(3,202)
5602	Additional Rent	-	27	-	-	358	368	143	634	607	607	607	607	-	3,960	800	(3,160)
5603	Equipment Leases	-	-	-	-	-	-	-	-	52	52	52	52	-	207	4,900	4,693
5604	Other Leases	-	-	2,704	-	1,429	-	-	-	225	225	225	225	-	5,035	100	(4,935)
5610	Repairs and Maintenance	-	25	-	-	-	-	-	-	69	69	69	69	-	301	200	(101)
		-	52	2,704	-	5,333	1,082	870	1,361	1,675	1,675	1,675	1,675	-	18,103	11,400	(6,703)
Professional/Consulting Services																	
5801	IT	7,068	-	-	1,323	602	-	1,043	1,899	1,510	1,510	1,510	1,510	-	17,974	75,900	57,926
5802	Audit & Taxes	-	-	-	-	612	465	-	-	-	-	-	-	-	1,077	5,400	4,323
5803	Legal	-	286	276	1,074	227	215	167	7	389	389	389	389	-	3,807	3,700	(107)
5804	Professional Development	174	319	970	358	174	583	599	242	275	275	275	275	-	4,519	21,600	17,081
5805	General Consulting	416	431	362	673	548	1,244	172	(642)	309	309	309	309	-	4,440	67,100	62,660
5806	Special Activities/Field Trips	-	37	-	197	17	-	1	25	19	31	31	31	9,317	9,708	0	(9,708)
5807	Bank Charges	-	-	-	25	-	4	-	-	6	6	6	6	-	53	300	247
5808	Printing	-	-	-	-	-	11	-	-	0	0	0	0	-	11	100	89
5809	Other taxes and fees	-	3	80	84	76	78	85	242	91	91	91	91	-	1,012	7,600	6,588
5810	Payroll Service Fee	-	-	209	-	-	-	-	211	12	12	12	12	-	468	-	(468)
5811	Management Fee	3,943	4,151	4,164	4,164	4,164	4,164	3,549	3,548	4,000	4,000	4,000	4,000	153	48,000	49,970	1,970
5812	District Oversight Fee	-	-	-	-	-	-	-	(210)	1,333	1,091	1,091	1,091	15,085	19,481	21,179	1,699
5814	SPED Encroachment	102	102	184	-	184	184	184	-	250	250	250	250	3,012	4,950	-	(4,950)
5815	Public Relations/Recruitment	-	705	1,998	2,051	165	178	187	980	1,045	1,045	1,045	1,045	4,464	14,910	22,600	7,690
		11,703	6,034	8,243	9,949	6,769	7,126	5,987	6,302	9,239	9,009	9,009	9,009	32,031	130,410	275,449	145,039
Depreciation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		148,234	158,061	342,620	136,178	141,667	143,790	137,493	146,281	165,846	164,067	164,067	208,505	55,963	2,112,771	2,442,021	329,251
Monthly Surplus (Deficit)		(141,156)	(83,637)	(217,060)	92,180	49,707	78,636	83,298	51,779	(23,463)	(35,088)	(45,866)	(90,304)	532,729	251,755	56,457	195,298

CalOps North Bay**Monthly Cash Flow/Forecast FY24-25**

Revised 4/3/25

ADA = 150.14

**Cash Flow Adjustments**

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

Cash flows from investing activities

Purchases of Prop. And Equip.

Notes Receivable

Cash flows from financing activities

Proceeds from Factoring

Payments on Factoring

Proceeds(Payments) on Debt

Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Monthly Surplus (Deficit)	(141,156)	(83,637)	(217,060)	92,180	49,707	78,636	83,298	51,779	(23,463)	(35,088)	(45,866)	(90,304)	532,729	251,755	Cert.	Instr.
Cash flows from operating activities															61.9%	77.3%
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	547,931	(62,977)
Public Funding Receivables	246,664	102,630	24,757	5,891	15,686	(18,352)	-	18,352	-	-	-	-	(588,692)	(193,064)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	154,706	(1,142,551)	338,542	224,916	169,303	132,252	(323,260)	134,420	-	-	-	-	-	(311,672)		
Prepaid Expenses	22,199	-	797	(1,018)	7,907	(509)	(108)	(235)	-	-	-	-	-	29,033		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(30,964)	21,022	1,918	(20,215)	(40,312)	3,740	(3,740)	1	-	-	-	-	55,963	(12,587)		Pupil:Teacher Ratio
Accrued Expenses	(80)	(142,313)	(20,850)	-	-	-	-	-	-	-	-	-	-	(163,243)		21.08
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	4,960	1,265	1,265	2,277	2,277	2,277	2,277	(14,971)	2,277	2,277	2,277	2,277	(116,673)	(105,938)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	256,329	(1,243,584)	129,369	304,030	204,568	198,044	(241,532)	189,346	(21,186)	(32,811)	(43,589)	(88,027)				
Cash, Beginning of Month	2,004,285	2,260,614	1,017,030	1,146,399	1,450,428	1,654,996	1,853,040	1,611,508	1,800,854	1,779,668	1,746,858	1,703,269				
Cash, End of Month	2,260,614	1,017,030	1,146,399	1,450,428	1,654,996	1,853,040	1,611,508	1,800,854	1,779,668	1,746,858	1,703,269	1,615,241				

CalOps Monterey Bay**Monthly Cash Flow/Forecast FY24-25**

Revised 4/3/25

ADA = 448.27

**Revenues****State Aid - Revenue Limit**

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
8011 LCFF State Aid	-	170,086	170,086	306,155	306,155	306,155	306,155	306,155	84,555	84,555	84,555	84,555	588,449	2,797,616	3,399,520	(601,903)
8012 Education Protection Account	-	-	-	28,019	-	-	28,018	-	21,506	-	-	-	12,112	89,655	112,004	(22,350)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	(15,517)	(15,517)	(15,517)	(15,517)	(15,517)	(77,585)	-	(77,585)
8096 In Lieu of Property Taxes	-	-	-	-	-	-	1,455,280	-	401,431	200,716	200,716	200,716	312,961	2,771,819	3,518,552	(746,733)
	-	170,086	170,086	334,174	306,155	306,155	1,789,453	306,155	491,975	269,754	269,754	269,754	898,005	5,581,505	7,030,076	(1,448,571)

Federal Revenue

8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	79,715	79,715	72,803	6,912
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,923	(45,923)
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,763	(9,763)
	-	-	-	-	-	-	-	-	-	-	-	-	79,715	79,715	128,489	(48,774)

Other State Revenue

8311 State Special Education	24,252	24,252	43,654	-	43,654	43,654	87,308	-	21,485	21,485	21,485	21,485	134,800	487,513	502,053	(14,541)
8550 Mandated Cost	-	-	-	-	-	21,030	-	-	-	-	-	-	-	21,030	20,752	278
8560 State Lottery	-	-	-	-	-	35,193	-	-	-	38,221	-	-	48,965	122,378	139,445	(17,067)
8598 Prior Year Revenue	-	-	-	(26,105)	-	31,674	1,260	-	-	-	-	-	-	6,829	-	6,829
8599 Other State Revenue	-	2,327	2,327	4,189	4,189	4,189	4,189	4,189	1,988	1,988	1,988	1,988	338,933	372,484	237,612	134,872
	24,252	26,579	45,981	(21,916)	47,843	135,740	92,757	4,189	23,473	61,694	23,473	23,473	522,697	1,010,234	899,863	110,371

Other Local Revenue

8660 Interest Revenue	-	4,111	541	544	532	1,010	2,898	2,858	857	857	857	857	-	15,923	10,286	5,636
8690 Other Local Revenue	-	-	-	-	-	1,399	-	-	-	-	-	-	-	1,399	-	1,399
	-	4,111	541	544	532	2,409	2,898	2,858	857	857	857	857	-	17,322	10,286	7,035

Total Revenue

	24,252	200,776	216,608	312,802	354,530	444,304	1,885,108	313,202	516,305	332,304	294,084	294,084	1,500,417	6,688,775	8,068,713	(1,379,938)
--	--------	---------	---------	---------	---------	---------	-----------	---------	---------	---------	---------	---------	-----------	-----------	-----------	-------------

Expenses**Certificated Salaries**

1100 Teachers' Salaries	210,202	204,499	205,845	202,910	204,433	205,454	189,184	188,055	200,445	200,445	200,445	200,445	-	2,412,361	2,365,482	(46,879)
1175 Teachers' Extra Duty/Stipends	9,816	8,986	481,844	8,757	9,264	9,940	10,124	10,823	11,331	11,331	11,331	11,331	-	594,877	702,557	107,680
1200 Pupil Support Salaries	26,889	29,394	83,481	28,965	27,301	27,530	26,413	23,887	27,367	27,367	27,367	27,367	-	383,326	255,494	(127,832)
1300 Administrators' Salaries	20,219	24,022	67,877	20,690	23,875	23,960	22,042	22,063	20,174	20,174	20,174	20,174	-	305,443	326,475	21,032
	267,126	266,901	839,047	261,322	264,873	266,884	247,763	244,828	259,316	259,316	259,316	259,316	-	3,696,006	3,650,007	(46,000)

Classified Salaries

2100 Instructional Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,476	17,476
2200 Support Salaries	779	779	2,643	779	779	779	719	719	1,173	1,173	1,173	1,173	-	12,666	-	(12,666)
2300 Classified Administrators' Salaries	8,705	8,706	29,182	8,651	5,412	5,391	4,976	4,977	8,502	8,502	8,502	8,502	-	110,007	50,349	(59,658)
2400 Clerical and Office Staff Salaries	3,457	3,835	11,145	4,455	4,141	4,113	3,887	4,929	5,887	5,887	5,887	5,887	-	63,509	15,567	(47,941)
	12,941	13,320	42,970	13,885	10,332	10,283	9,582	10,625	15,561	15,561	15,561	15,561	-	186,182	83,392	(102,790)

Benefits

3101 STRS	46,615	48,094	68,844	45,549	45,923	46,064	42,656	42,509	50,176	50,176	50,176	50,176	-	586,960	697,151	110,192
3301 OASDI	1,741	1,867	6,077	1,708	1,512	1,657	1,785	1,775	968	968	968	968	-	21,993	3,591	(18,402)
3311 Medicare	3,926	7,670	12,650	3,849	3,847	3,875	3,599	3,570	4,036	4,036	4,036	4,036	-	59,129	53,732	(5,397)
3401 Health and Welfare	(1,544)	66,060	22,460	42,952	21,798	43,677	22,872	26,580	33,412	33,412	33,412	33,412	-	378,505	417,340	38,835
3501 State Unemployment	105	245	210	34	49	3,367	2,117	217	9,103	4,551	4,551	4,551	-	29,101	204,261	175,160
3601 Workers' Compensation	6,961	(2,127)	-	3,552	-	-	3,334	5,252	3,897	3,897	3,897	3,897	-	32,559	51,879	19,320
3901 Other Benefits	8,539	17,093	22,778	8,920	8,679	8,724	8,380	8,781	7,705	7,705	7,705	7,705	-	122,713	29,628	(93,085)
	66,343	138,902	133,019	106,564	81,808	107,364	84,743	88,684	109,297	104,745	104,745	104,745	-	1,230,960	1,457,582	226,622

Books and Supplies

4100 Textbooks and Core Materials	2,592	23,136	7,669	12,041	753	8,986	88	2,878	568	568	568	568	-	60,416	61,600	1,184
4200 Books and Reference Materials	-	-	-	-	-	-	-	-	259	259	259	259	-	1,036	417,600	416,564
4302 School Supplies	20,525	256	146	682	147	(43)	113	10	243	350	350	350	47,538	70,666	39,500	(31,166)
4305 Software	84,452	10,659	5,944	16,514	3,575	3,187	259	(671)	15,705	15,705	15,705	15,705	-	186,738	498,900	312,162
4310 Office Expense	119	590	8,331	3,562	2,198	971	658	3,319	(69)	(69)	(69)	(69)	-	19,473	14,200	(5,273)
4311 Business Meals	-	760	4	6	271	3	(3)	2	491	491	491	491	-	3,007	4,200	1,193
4400 Noncapitalized Equipment	284	1,499	240	(35)	27,265	2,944	419	3,523	-	-	-	139,262	-	175,401	175,000	(401)
	107,972	36,900	22,334	32,770	34,209	16,048	1,534	9,061	17,197	17,304	17,304	156,566	47,538	516,737	1,211,000	694,263

CalOps Monterey Bay**Monthly Cash Flow/Forecast FY24-25**

Revised 4/3/25

ADA = 448.27



		Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																	
5102	Special Education	391	1,780	4,155	6,725	20,952	39,971	57,227	76,421	74,489	74,489	74,489	74,489	-	505,577	464,100	(41,477)
5103	Substitute Teacher	-	-	-	-	-	-	-	-	133	133	133	133	-	532	12,400	11,868
5105	Security	-	-	69	-	-	-	-	20	23	23	23	23	-	181	-	(181)
5106	Other Educational Consultants	2,680	(2,680)	-	-	(2,150)	-	-	-	11	15	15	15	2,093	-	69,100	69,100
5107	Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,300	26,300
		3,071	(900)	4,224	6,725	18,802	39,971	57,227	76,441	74,655	74,660	74,660	74,660	2,093	506,290	571,900	65,610
Operations and Housekeeping																	
5201	Auto and Travel	56	3,136	35,701	298	279	31	-	165	2,017	2,017	2,017	2,017	-	47,733	400	(47,333)
5300	Dues & Memberships	-	18,351	1,633	115	6,055	3,034	2,991	5,300	3,956	3,956	3,956	3,956	-	53,302	14,400	(38,902)
5400	Insurance	366	4,262	1,066	-	5,338	1,144	1,144	1,056	938	938	938	938	-	18,129	10,600	(7,529)
5501	Utilities	-	-	-	-	18	-	-	-	26	26	26	26	-	122	600	478
5502	Janitorial Services	-	81	(7)	-	-	-	-	-	142	142	142	142	-	642	1,400	758
5516	Miscellaneous Expense	-	-	-	-	23	3	-	-	17	17	17	17	-	93	-	(93)
5900	Communications	408	348	375	310	241	1,972	347	513	789	789	789	789	27,008	34,679	1,700	(32,979)
5901	Postage and Shipping	-	256	-	40	3	-	-	1	255	255	255	255	-	1,319	15,900	14,581
		830	26,434	38,768	763	11,957	6,184	4,482	7,035	8,140	8,140	8,140	8,140	27,008	156,020	45,000	(111,020)
Facilities, Repairs and Other Leases																	
5601	Rent	-	-	-	-	12,151	2,444	2,221	2,221	2,262	2,262	2,262	2,262	-	28,087	10,500	(17,587)
5602	Additional Rent	-	94	-	-	1,175	1,207	452	1,903	1,904	1,904	1,904	1,904	-	12,445	1,900	(10,545)
5603	Equipment Leases	-	-	-	-	-	-	-	-	162	162	162	162	-	648	300	(348)
5604	Other Leases	-	-	9,265	-	252	120	-	-	706	706	706	706	-	12,463	500	(11,963)
5610	Repairs and Maintenance	-	81	-	-	-	-	-	-	216	216	216	216	-	945	300	(645)
		-	175	9,265	-	13,578	3,771	2,673	4,124	5,250	5,250	5,250	5,250	-	54,587	13,500	(41,087)
Professional/Consulting Services																	
5801	IT	24,924	-	-	4,299	1,957	-	3,288	5,695	4,731	4,731	4,731	4,731	-	59,089	224,800	165,711
5802	Audit & Taxes	-	-	-	-	1,988	1,510	-	-	-	-	-	-	-	3,498	22,400	18,902
5803	Legal	-	927	897	1,084	738	701	542	21	1,218	1,218	1,218	1,218	-	9,782	10,000	218
5804	Professional Development	564	1,038	3,150	1,164	567	1,893	1,806	727	862	862	862	862	-	14,357	76,800	62,443
5805	General Consulting	1,352	1,400	1,179	2,189	1,780	4,045	557	(2,166)	968	968	968	968	-	14,208	193,400	179,192
5806	Special Activities/Field Trips	-	130	-	637	60	-	4	75	147	211	211	211	28,736	30,422	0	(30,422)
5807	Bank Charges	-	-	-	-	-	-	-	-	19	19	19	19	-	76	100	24
5808	Printing	-	-	-	1	-	38	-	-	0	0	0	0	-	40	200	160
5809	Other taxes and fees	-	18	258	273	246	252	272	726	285	285	285	285	-	3,186	21,800	18,614
5810	Payroll Service Fee	-	-	680	-	-	-	-	631	37	37	37	37	-	1,460	-	(1,460)
5811	Management Fee	13,905	13,490	13,447	13,447	13,447	13,447	11,533	10,646	11,148	11,148	11,148	11,148	(14,178)	133,776	161,374	27,599
5812	District Oversight Fee	-	-	-	-	(69,048)	-	-	(631)	4,920	2,698	2,698	2,698	-	(13,233)	70,301	83,534
5814	SPED Encroachment	350	350	630	-	630	630	630	-	645	645	645	645	-	17,017	-	(17,017)
5815	Public Relations/Recruitment	-	2,291	6,600	6,667	534	580	599	3,117	3,276	3,276	3,276	3,276	13,991	47,484	76,800	29,316
		41,095	19,644	26,841	29,761	(47,101)	23,096	19,231	18,841	28,257	26,099	26,099	26,099	83,201	321,163	857,975	536,813
Depreciation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		499,378	501,376	1,116,468	451,790	388,458	473,601	427,235	459,639	517,673	511,075	511,075	650,337	159,840	6,667,946	7,890,356	1,222,411
Monthly Surplus (Deficit)		(475,126)	(300,600)	(899,860)	(138,988)	(33,928)	(29,297)	1,457,873	(146,437)	(1,368)	(178,771)	(216,992)	(356,253)	1,340,576	20,830	178,357	(157,527)

CalOps Monterey Bay**Monthly Cash Flow/Forecast FY24-25**

Revised 4/3/25

ADA = 448.27

**Cash Flow Adjustments**

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

Cash flows from investing activities

Purchases of Prop. And Equip.

Notes Receivable

Cash flows from financing activities

Proceeds from Factoring

Payments on Factoring

Proceeds(Payments) on Debt

Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Monthly Surplus (Deficit)	(475,126)	(300,600)	(899,860)	(138,988)	(33,928)	(29,297)	1,457,873	(146,437)	(1,368)	(178,771)	(216,992)	(356,253)	1,340,576	20,830	Cert. 79.2%	Instr. 87.6%
Cash flows from operating activities															5,300,504	511,411
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	2,051,172	28,087	76,522	58,829	-	(66,868)	66,868	-	-	-	-	-	(1,500,417)	714,193	-	-
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	518,040	(1,451,578)	1,104,190	(475,492)	443,740	442,115	393,360	408,539	-	-	-	-	-	1,382,914	-	-
Prepaid Expenses	88,642	2,812	-	(3,307)	27,093	(1,653)	(324)	(708)	-	-	-	-	-	112,555	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(113,810)	76,768	6,233	(74,146)	-	12,748	(12,749)	4	-	-	-	-	159,840	54,888	-	-
Accrued Expenses	(14,054)	(407,067)	-	-	(90,840)	-	-	-	-	-	-	-	-	(511,961)	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	13,218	4,040	4,040	7,271	7,271	7,271	7,271	7,271	7,273	7,273	7,273	7,273	(328,173)	(241,428)	-	-
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	2,068,082	(2,047,537)	291,125	(625,833)	353,335	364,317	1,912,299	268,669	5,905	(171,498)	(209,719)	(348,980)				
Cash, Beginning of Month	2,134,316	4,202,398	2,154,860	2,445,985	1,820,152	2,173,489	2,537,805	4,450,105	4,718,773	4,724,678	4,553,180	4,343,462				
Cash, End of Month	4,202,398	2,154,860	2,445,985	1,820,152	2,173,489	2,537,805	4,450,105	4,718,773	4,724,678	4,553,180	4,343,462	3,994,481				
15%	1,000,192	1,000,192	1,000,192	1,000,192	1,000,192	1,000,192	1,000,192	1,000,192	1,000,192	1,000,192	1,000,192	1,000,192				

CalOps Central Coast

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 114.53



Revenues

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Forecast Total	Favorable / (Unfav.)
State Aid - Revenue Limit															ADA = 137.47	
8011 LCFF State Aid	42,845	40,783	75,265	75,265	75,265	75,265	75,265	10,095	10,095	10,095	10,095	10,094	215,326	725,753	876,343	(150,590)
8012 Education Protection Account	-	-	6,746	-	-	6,746	-	-	5,216	-	-	-	4,199	22,906	27,493	(4,587)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	(16,158)	-	-	-	-	-	(16,158)	-	(16,158)
8096 In Lieu of Property Taxes	-	-	-	-	-	352,537	-	-	98,801	49,400	49,400	49,400	112,990	712,529	843,821	(131,292)
	42,845	40,783	82,011	75,265	75,265	434,548	75,265	(6,063)	114,111	59,495	59,495	59,494	332,515	1,445,030	1,747,657	(302,627)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	19,419	19,419	17,871	1,549
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,751	(14,751)
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,946	(2,946)
	-	-	-	-	-	-	-	-	-	-	-	-	19,419	19,419	35,568	(16,148)
Other State Revenue																
8311 State Special Education	5,839	5,839	10,510	-	10,510	10,510	21,020	-	5,304	5,304	5,304	5,304	31,934	117,378	123,238	(5,860)
8550 Mandated Cost	-	-	-	-	4,951	-	-	-	-	-	-	-	-	4,951	5,019	(68)
8560 State Lottery	-	-	-	-	-	8,353	-	-	-	9,208	-	-	13,706	31,267	34,229	(2,962)
8598 Prior Year Revenue	-	-	-	-	(6,655)	7,638	-	-	-	-	-	-	-	983	-	983
8599 Other State Revenue	560	560	1,008	1,008	1,008	1,008	1,008	492	492	492	492	492	88,897	97,517	55,649	41,868
	6,399	6,399	11,518	1,008	9,814	27,509	22,028	492	5,796	15,004	5,796	5,796	134,537	252,096	218,135	33,961
Other Local Revenue																
8660 Interest Revenue	-	1,489	-	3,825	-	-	6,090	-	877	877	877	877	-	14,911	10,521	4,390
8690 Other Local Revenue	-	-	-	-	-	343	-	-	-	-	-	-	-	343	-	343
	-	1,489	-	3,825	-	343	6,090	-	877	877	877	877	-	15,254	10,521	4,733
Total Revenue	49,244	48,671	93,529	80,098	85,079	462,400	103,383	(5,571)	120,784	75,376	66,168	66,167	486,471	1,731,799	2,011,881	(280,082)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	48,506	43,463	47,496	46,819	47,170	47,408	62,932	62,686	48,611	48,611	48,611	48,611	-	600,922	600,197	(725)
1175 Teachers' Extra Duty/Stipends	2,265	2,072	111,194	2,020	2,137	2,293	3,368	3,606	2,748	2,748	2,748	2,748	-	139,946	178,261	38,314
1200 Pupil Support Salaries	6,204	6,710	19,264	6,683	6,300	6,352	8,804	7,963	6,637	6,637	6,637	6,637	-	94,827	64,827	(30,000)
1300 Administrators' Salaries	4,666	5,543	15,664	4,774	5,509	5,529	7,348	7,354	4,892	4,892	4,892	4,892	-	75,957	82,837	6,880
	61,641	57,788	193,618	60,296	61,116	61,582	82,452	81,609	62,888	62,888	62,888	62,888	-	911,652	926,121	14,469
Classified Salaries																
2100 Instructional Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,434	4,434
2200 Support Salaries	180	180	610	180	180	179	239	239	284	284	284	284	-	3,125	-	(3,125)
2300 Classified Administrators' Salaries	2,009	2,009	6,734	1,996	1,248	1,244	1,659	1,659	2,062	2,062	2,062	2,062	-	26,805	12,775	(14,030)
2400 Clerical and Office Staff Salaries	798	885	2,571	1,028	956	949	1,295	1,643	1,428	1,428	1,428	1,428	-	15,835	3,950	(11,885)
	2,987	3,074	9,915	3,204	2,384	2,372	3,193	3,541	3,774	3,774	3,774	3,774	-	45,765	21,159	(24,606)
Benefits																
3101 STRS	10,756	11,097	15,886	10,510	10,596	10,629	14,198	14,170	11,964	11,964	11,964	11,964	-	145,698	176,889	31,191
3301 OASDI	402	431	1,403	394	349	382	595	591	232	232	232	232	-	5,473	911	(4,562)
3311 Medicare	906	1,770	2,919	888	888	895	1,198	1,190	962	962	962	962	-	14,504	13,633	(870)
3401 Health and Welfare	(300)	16,352	5,650	10,683	5,490	10,870	7,622	8,857	8,103	8,103	8,103	8,103	-	97,636	105,892	8,256
3501 State Unemployment	24	56	48	7	11	776	703	72	5,600	2,800	2,800	2,800	-	15,697	56,204	40,507
3601 Workers' Compensation	1,181	(65)	-	820	-	-	1,111	1,751	929	929	929	929	-	8,515	13,163	4,648
3901 Other Benefits	1,971	3,944	5,257	2,058	2,003	2,014	2,789	2,927	1,837	1,837	1,837	1,837	-	30,313	7,518	(22,795)
	14,940	33,585	31,163	25,360	19,337	25,566	28,216	29,558	29,628	26,828	26,828	26,828	-	317,836	374,211	56,375
Books and Supplies																
4100 Textbooks and Core Materials	598	5,340	1,770	2,779	174	2,073	29	959	138	138	138	138	-	14,273	17,300	3,027
4200 Books and Reference Materials	-	-	-	-	-	-	-	-	63	63	63	63	-	251	93,200	92,949
4302 School Supplies	4,737	61	33	158	36	(10)	37	3	51	99	99	99	11,735	17,137	3,400	(13,737)
4305 Software	19,216	2,465	1,372	2,882	825	598	11	(223)	3,809	3,809	3,809	3,809	-	42,381	114,900	72,519
4310 Office Expense	28	122	1,944	822	510	224	153	1,107	(17)	(17)	(17)	(17)	-	4,843	4,300	(543)
4311 Business Meals	-	191	1	1	66	1	(1)	54	119	119	119	119	-	789	1,000	211
4400 Noncapitalized Equipment	65	346	55	(9)	6,690	679	106	1,174	-	-	-	33,773	-	42,879	25,100	(17,779)
	24,644	8,525	5,175	6,633	8,301	3,565	335	3,074	4,163	4,210	4,210	37,983	11,735	122,554	259,200	136,646

CalOps Central Coast

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 114.53



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Forecast Total	Favorable / (Unfav.)
Subagreement Services																
5102 Special Education	94	1,018	-	249	3,212	4,207	7,365	18,655	18,065	18,065	18,065	18,065	-	107,058	91,100	(15,958)
5103 Substitute Teacher	-	-	-	-	-	-	-	-	32	32	32	32	-	129	5,800	5,671
5105 Security	-	-	16	-	-	-	-	7	6	6	6	6	-	45	-	(45)
5106 Other Educational Consultants	640	(640)	-	-	(527)	-	-	-	2	4	4	4	512	-	16,500	16,500
5107 Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,600	3,600
	734	378	16	249	2,685	4,207	7,365	18,662	18,105	18,107	18,107	18,107	512	107,232	117,000	9,768
Operations and Housekeeping																
5201 Auto and Travel	13	1,956	9,330	317	513	8	-	136	489	489	489	489	-	14,229	3,100	(11,129)
5300 Dues & Memberships	-	4,321	1,706	26	1,486	744	726	2,667	959	959	959	959	-	15,513	4,200	(11,313)
5400 Insurance	88	559	246	-	1,232	264	264	352	228	228	228	228	-	3,915	2,500	(1,415)
5501 Utilities	-	-	-	-	4	-	-	-	6	6	6	6	-	29	100	71
5502 Janitorial Services	-	18	(2)	-	-	-	-	-	34	34	34	34	-	154	300	146
5516 Miscellaneous Expense	-	16	-	-	6	1	-	-	4	4	4	4	-	39	-	(39)
5900 Communications	94	80	87	72	58	453	80	170	191	191	191	191	6,550	8,409	400	(8,009)
5901 Postage and Shipping	-	59	-	9	1	-	-	1	62	62	62	62	-	317	4,300	3,983
	195	7,009	11,367	424	3,300	1,470	1,070	3,326	1,974	1,974	1,974	1,974	6,550	42,607	14,900	(27,707)
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	2,982	600	686	686	549	549	549	549	-	7,149	2,000	(5,149)
5602 Additional Rent	-	22	-	-	274	281	121	635	462	462	462	462	-	3,180	900	(2,280)
5603 Equipment Leases	-	-	-	-	-	-	-	-	39	39	39	39	-	157	4,700	4,543
5604 Other Leases	-	-	2,274	-	205	-	-	-	171	171	171	171	-	3,164	100	(3,064)
5610 Repairs and Maintenance	-	19	-	-	-	-	-	-	52	52	52	52	-	228	100	(128)
	-	41	2,274	-	3,461	881	807	1,321	1,273	1,273	1,273	1,273	-	13,878	7,800	(6,078)
Professional/Consulting Services																
5801 IT	5,952	-	-	992	451	-	886	1,898	1,147	1,147	1,147	1,147	-	14,769	92,700	77,931
5802 Audit & Taxes	-	-	-	-	459	348	-	-	-	-	-	-	-	807	4,700	3,893
5803 Legal	-	214	207	250	170	197	125	7	295	295	295	295	-	2,352	2,300	(52)
5804 Professional Development	130	239	727	269	131	437	578	242	209	209	209	209	-	3,589	18,100	14,511
5805 General Consulting	312	323	272	505	411	933	132	(399)	235	235	235	235	-	3,428	43,400	39,972
5806 Special Activities/Field Trips	-	31	-	147	15	-	1	25	30	58	58	58	6,953	7,378	0	(7,378)
5807 Bank Charges	-	-	-	-	-	-	-	-	5	5	5	5	-	18	700	682
5808 Printing	-	-	-	-	-	10	-	-	0	0	0	0	-	10	-	(10)
5809 Other taxes and fees	21,139	5	60	63	56	58	65	241	69	69	69	69	-	21,964	6,100	(15,864)
5810 Payroll Service Fee	-	-	157	-	-	-	-	211	9	9	9	9	-	404	-	(404)
5811 Management Fee	3,320	3,113	3,353	3,353	3,353	3,353	2,662	3,549	4,000	4,000	4,000	4,000	5,944	48,000	48,000	-
5812 District Oversight Fee	-	-	-	-	-	-	-	(211)	1,141	595	595	595	11,735	14,450	17,477	3,026
5814 SPED Encroachment	84	84	152	-	152	152	152	-	159	159	159	159	2,691	4,104	-	(4,104)
5815 Public Relations/Recruitment	-	529	1,544	1,539	124	134	149	802	795	795	795	795	3,393	11,392	23,500	12,108
	30,937	4,538	6,472	7,118	5,322	5,622	4,750	6,365	8,095	7,577	7,577	7,577	30,717	132,665	256,977	124,311
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	136,078	114,938	260,000	103,284	105,906	105,265	128,188	147,456	129,899	126,630	126,630	160,403	49,514	1,694,190	1,977,368	283,178
Monthly Surplus (Deficit)	(86,834)	(66,267)	(166,471)	(23,186)	(20,827)	357,135	(24,805)	(153,027)	(9,115)	(51,254)	(60,462)	(94,236)	436,957	37,609	34,514	3,096

ADA = 114.53

Cash Flow Adjustments

Revised 4/3/25

ADA = 114.53	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Forecast Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(86,834)	(66,267)	(166,471)	(23,186)	(20,827)	357,135	(24,805)	(153,027)	(9,115)	(51,254)	(60,462)	(94,236)	436,957	37,609	Cert.	Instr.
Cash flows from operating activities															67.5%	82.9%
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	553,293	51,059
Public Funding Receivables	83,847	-	26,768	-	6,654	-	-	-	-	-	-	-	(486,471)	(369,202)		
Grants and Contributions Rec.	-	250	-	-	-	-	-	-	-	-	-	-	-	250		
Due To/From Related Parties	118,483	(476,601)	256,676	156,213	101,502	100,626	124,572	134,421	-	-	-	-	-	515,892		
Prepaid Expenses	20,040	671	-	(763)	6,650	(382)	(108)	(236)	-	-	-	-	-	25,872		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(23,605)	76,458	(56,438)	(17,977)	-	2,805	(2,804)	1	-	-	-	-	49,514	27,954	Pupil:Teacher Ratio	
Accrued Expenses	849,845	(92,497)	-	-	(853,036)	-	-	3,713	-	-	-	-	-	(91,975)	19.82	
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	2,062	1,856	1,856	1,856	1,856	1,856	2,154	1,858	1,858	1,858	1,858	(78,591)	(57,663)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	961,776	(555,924)	62,391	116,143	(757,201)	462,041	98,711	(12,974)	(7,257)	(49,396)	(58,604)	(92,378)				
Cash, Beginning of Month	1,330,337	2,292,113	1,736,189	1,798,580	1,914,723	1,157,523	1,619,564	1,718,275	1,705,301	1,698,044	1,648,649	1,590,045				
Cash, End of Month	2,292,113	1,736,189	1,798,580	1,914,723	1,157,523	1,619,564	1,718,275	1,705,301	1,698,044	1,648,649	1,590,045	1,497,667				

Southern California**Budget vs Actual****For the period ended February 28, 2025**

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	\$ 98,146	\$ 1,601,419	\$ (1,503,273)	\$ 9,554,095	\$ 9,786,452	\$ (232,357)	\$ 17,786,476
Economic Protection Account Funding	0	0	0	489,608	491,964	(2,356)	983,929
State Aid - Prior Year	95,502	0	95,502	95,502	0	95,502	0
In Lieu of Property Taxes	3,672,379	3,521,751	150,628	26,624,749	25,532,693	1,092,056	44,004,370
Total State Aid - Revenue Limit	3,866,027	5,123,170	(1,257,143)	36,763,954	35,811,109	952,845	62,774,775
Federal Revenue							
Federal Special Education - IDEA	0	57,583	(57,583)	0	351,894	(351,894)	639,554
Title I, Part A - Basic Low Income	0	0	0	245,096	772,825	(527,729)	772,825
Title II, Part A - Teacher Quality	0	0	0	39,166	138,384	(99,218)	138,384
Title V, Part B - Charter School Grants	0	0	0	14,567	61,655	(47,088)	61,655
Federal - Prior Year Adjustments	302,820	0	302,820	302,804	0	302,803	0
Total Federal Revenue	302,820	57,583	245,237	601,633	1,324,758	(723,126)	1,612,418
Other State Revenue							
State Special Education - AB602	0	397,095	(397,094)	2,330,747	2,426,691	(95,943)	4,410,409
State - Mandated Cost Reimbursement	0	0	0	178,144	177,172	971	177,172
State - State Lottery	0	0	0	308,135	306,370	1,766	1,224,991
Prior Year Revenues	0	0	0	67,362	0	67,362	0
State - Other State Revenue	18,190	22,138	(3,949)	241,844	1,510,290	(1,268,446)	2,995,982
Total Other State Revenue	18,190	419,233	(401,043)	3,126,232	4,420,523	(1,294,290)	8,808,554
Other Local Revenue							
Interest Revenue	8,613	5,366	3,247	48,672	42,930	5,742	64,395
Other Local Revenue	0	0	0	12,306	0	12,306	0
Total Other Local Revenue	8,613	5,366	3,247	60,978	42,930	18,048	64,395
Total Revenue	4,195,650	5,605,352	(1,409,702)	40,552,797	41,599,320	(1,046,523)	73,260,142
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	1,786,568	1,738,806	47,762	14,852,936	13,910,447	942,490	20,865,670
Certificated Teachers' Extra Duties/Stipends	102,812	563,380	(460,567)	4,997,168	3,943,659	1,053,508	6,197,179
Certificated Pupil Support Salaries	226,934	187,807	39,127	2,508,511	1,502,456	1,006,056	2,253,683
Certificated Supervisors' and Administrators' Salaries	209,597	239,983	(30,387)	2,058,690	1,919,865	138,824	2,879,798
Total Certificated Salaries	2,325,911	2,729,976	(404,065)	24,417,305	21,276,427	3,140,878	32,196,330
Classified Salaries							
Classified Instructional Salaries	0	10,705	(10,705)	0	85,640	(85,640)	154,153
Classified Support Salaries	6,829	0	6,829	72,989	0	72,988	0
Classified Supervisors' and Administrators' Salaries	47,283	30,842	16,441	694,052	246,735	447,318	444,123
Clerical, Technical, and Office Staff Salaries	46,905	9,536	37,369	366,580	76,289	290,291	137,319
Total Classified Salaries	101,017	51,083	49,934	1,133,621	408,664	724,957	735,595
Benefits							
State Teachers' Retirement System, certificated positions	403,833	521,425	(117,593)	3,487,284	4,063,797	(576,513)	6,149,499
OASDI/Medicare/Alternative, certificated positions	16,866	2,639	14,227	165,999	21,114	144,884	31,671
Medicare certificated positions	33,915	40,176	(6,259)	393,209	313,264	79,947	473,965
Health and Welfare Benefits, certificated positions	246,942	306,637	(59,696)	2,128,611	2,453,100	(324,490)	3,679,650
State Unemployment Insurance, certificated positions	2,048	47,726	(45,678)	58,468	178,972	(120,504)	238,630
Workers' Compensation Insurance, certificated positions	49,902	38,790	11,112	157,685	302,461	(144,776)	457,620
Other Benefits, certificated positions	83,420	22,153	61,267	883,308	172,736	710,572	261,347
Total Benefits	836,926	979,546	(142,620)	7,274,564	7,505,444	(230,880)	11,292,382
Books & Supplies							
Textbooks and Core Curricula Materials	27,343	50,950	(23,607)	529,019	407,600	121,419	611,400
Books and Other Reference Materials	0	313,783	(313,784)	0	2,510,266	(2,510,267)	3,765,400
School Supplies	92	2,031	(1,937)	215,105	5,569	209,537	126,900
Software	(6,372)	397,091	(403,464)	1,189,417	3,176,733	(1,987,316)	4,765,100
Office Expense	31,524	11,775	19,749	197,451	94,200	103,250	141,300
Business Meals	1,347	3,242	(1,895)	23,685	25,934	(2,248)	38,900
Noncapitalized Equipment	33,467	28,262	5,205	324,712	77,515	247,197	1,766,400

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Total Books & Supplies	87,401	807,134	(719,733)	2,479,389	6,297,817	(3,818,428)	11,215,400
Subagreement Services							
Special Education	705,790	375,508	330,282	2,007,419	3,004,066	(996,647)	4,506,100
Substitute Teacher	0	10,184	(10,184)	0	81,467	(81,467)	122,200
Security	199	0	199	830	0	830	0
Other Educational Consultants	0	11,080	(11,080)	(18,889)	30,389	(49,278)	692,500
Instructional Services	0	27,308	(27,308)	0	218,467	(218,466)	327,700
Total Subagreement Services	705,989	424,080	281,909	1,989,360	3,334,389	(1,345,028)	5,648,500
Professional/Consulting Services							
IT	57,181	196,467	(139,286)	380,176	1,571,733	(1,191,558)	2,357,600
Audit and Tax	0	0	0	31,739	177,600	(145,861)	177,600
Legal	199	19,900	(19,700)	(184,106)	159,200	(343,306)	238,800
Professional Development	7,199	68,766	(61,568)	106,651	550,133	(443,482)	825,200
General Consulting	(19,243)	110,042	(129,285)	95,047	880,334	(785,286)	1,320,500
Special Activities	(32)	3,459	(3,491)	27,801	9,486	18,314	216,179
Bank Charges	0	350	(350)	872	2,800	(1,929)	4,200
Printing	0	150	(150)	357	1,200	(842)	1,800
Other Taxes and Fees	9,829	6,342	3,487	49,690	50,734	(1,043)	76,100
Payroll Service Fee	182,515	0	182,516	188,738	0	188,737	0
Management Fee	101,136	122,100	(20,965)	939,308	976,801	(37,493)	1,465,203
District Oversight Fee	214,018	51,231	162,786	235,239	358,112	(122,873)	627,747
SELPA Fees	0	0	0	28,152	0	28,152	0
Public Relations	28,633	85,809	(57,175)	259,393	686,466	(427,073)	1,029,700
Total Professional/Consulting Services	581,435	664,616	(83,181)	2,159,057	5,424,599	(3,265,543)	8,340,629
Facilities, Repairs & Other Leases							
Rent	20,881	34,308	(13,427)	170,851	274,467	(103,615)	411,700
Additional Rent	18,774	12,108	6,665	72,136	96,866	(24,731)	145,300
Equipment Leases	1,050	1,417	(366)	10,878	11,334	(456)	17,000
Other Leases	5,400	13,450	(8,050)	105,325	107,600	(2,275)	161,400
Repairs and Maintenance	0	950	(950)	14,693	7,600	7,094	11,400
Total Facilities, Repairs & Other Leases	46,105	62,233	(16,128)	373,883	497,867	(123,983)	746,800
Operations & Housekeeping							
Auto and Travel Expense	5,302	23,475	(18,173)	417,119	187,800	229,318	281,700
Dues & Memberships	55,351	10,817	44,534	333,014	86,533	246,481	129,800
Insurance	10,032	10,300	(267)	122,689	82,400	40,289	123,600
Utilities	2,770	2,150	620	6,264	17,200	(10,936)	25,800
Janitorial/Trash Removal	1,296	1,666	(371)	12,924	13,334	(409)	20,000
Miscellaneous Expense	0	0	0	912	0	911	0
Communications	5,206	2,934	2,272	59,147	23,466	35,681	35,200
Postage and Shipping	1,021	12,358	(11,337)	13,770	98,867	(85,097)	148,300
Total Operations & Housekeeping	80,978	63,700	17,278	965,839	509,600	456,238	764,400
Depreciation							
Depreciation Expense	180	200	(20)	1,445	1,600	(154)	2,400
Total Depreciation	180	200	(20)	1,445	1,600	(154)	2,400
Total Expenses	4,765,942	5,782,568	(1,016,626)	40,794,463	45,256,407	(4,461,943)	70,942,436
Change in Net Assets	(570,293)			(241,667)			
Net Assets, Beginning of Period	17,178,007			16,849,381			
Net Assets, End of Period	\$ 16,607,714			\$ 16,607,714			

Central Valley**Budget vs Actual****For the period ended February 28, 2025**

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	\$ 795,722	\$ 717,862	\$ 77,860	\$ 4,862,746	\$ 4,386,934	\$ 475,812	\$ 7,799,332
Economic Protection Account Funding	406,815	0	406,815	813,630	1,411,202	(597,572)	3,002,510
State Aid - Prior Year	0	0	0	(7,190)	0	(7,190)	0
In Lieu of Property Taxes	0	39,007	(39,007)	243,820	282,801	(38,981)	487,782
Total State Aid - Revenue Limit	1,202,537	756,869	445,668	5,913,006	6,080,937	(167,931)	11,289,624
Federal Revenue							
Federal Special Education - IDEA	0	9,469	(9,469)	0	57,864	(57,864)	105,250
Title I, Part A - Basic Low Income	1,740	0	1,740	58,393	143,239	(84,846)	143,239
Title II, Part A - Teacher Quality	153	0	153	7,735	22,752	(15,017)	22,752
Title V, Part B - Charter School Grants	2	0	2	2,719	11,187	(8,468)	11,187
Federal - Prior Year Adjustments	60,221	0	60,221	60,221	0	60,221	0
Total Federal Revenue	62,116	9,469	52,647	129,068	235,042	(105,974)	282,428
Other State Revenue							
State Special Education - AB602	0	65,296	(65,297)	381,406	399,035	(17,630)	725,808
State - Mandated Cost Reimbursement	0	0	0	28,124	28,252	(127)	28,252
State - State Lottery	0	0	0	50,056	50,378	(322)	201,593
Prior Year Revenues	0	0	0	8,196	0	8,196	0
State - Other State Revenue	5,989	3,644	2,347	36,603	260,092	(223,490)	516,136
Total Other State Revenue	5,989	68,940	(62,950)	504,385	737,757	(233,373)	1,471,789
Other Local Revenue							
Interest Revenue	2,363	0	2,363	5,047	0	5,048	0
Other Local Revenue	0	0	0	2,025	0	2,025	0
Total Other Local Revenue	2,363	0	2,363	7,072	0	7,073	0
Total Revenue	1,273,005	835,278	437,728	6,553,531	7,053,736	(500,205)	13,043,841
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	344,768	285,388	59,380	2,612,143	2,283,102	329,040	3,424,653
Certificated Teachers' Extra Duties/Stipends	19,841	92,467	(72,625)	851,646	647,267	204,380	1,017,134
Certificated Pupil Support Salaries	43,794	30,824	12,969	436,613	246,596	190,016	369,894
Certificated Supervisors' and Administrators' Salaries	40,449	39,388	1,061	358,774	315,105	43,670	472,657
Total Certificated Salaries	448,852	448,067	785	4,259,176	3,492,070	767,106	5,284,338
Classified Salaries							
Classified Instructional Salaries	0	1,757	(1,757)	0	14,056	(14,056)	25,301
Classified Support Salaries	1,318	0	1,318	12,692	0	12,692	0
Classified Supervisors' and Administrators' Salaries	9,125	5,062	4,062	119,857	40,496	79,361	72,894
Clerical, Technical, and Office Staff Salaries	9,036	1,565	7,472	64,080	12,521	51,558	22,538
Total Classified Salaries	19,479	8,384	11,095	196,629	67,073	129,555	120,733
Benefits							
State Teachers' Retirement System, certificated positions	77,932	85,581	(7,649)	619,288	666,986	(47,697)	1,009,308
OASDI/Medicare/Alternative, certificated positions	3,255	433	2,822	28,930	3,465	25,464	5,198
Medicare certificated positions	6,545	6,594	(49)	68,242	51,416	16,827	77,791
Health and Welfare Benefits, certificated positions	48,731	50,934	(2,204)	368,153	407,471	(39,318)	611,207
State Unemployment Insurance, certificated positions	396	47,571	(47,174)	10,437	178,390	(167,953)	237,853
Workers' Compensation Insurance, certificated positions	9,630	6,366	3,264	28,642	49,642	(21,000)	75,109
Other Benefits, certificated positions	16,099	3,636	12,462	146,427	28,351	118,076	42,895
Total Benefits	162,588	201,115	(38,528)	1,270,119	1,385,721	(115,601)	2,059,361
Books & Supplies							
Textbooks and Core Curricula Materials	5,276	7,084	(1,806)	90,326	56,667	33,659	85,000
Books and Other Reference Materials	0	51,450	(51,450)	0	411,600	(411,600)	617,400
School Supplies	18	72	(55)	36,914	430	36,483	9,600
Software	(1,230)	61,200	(62,430)	178,379	489,600	(311,220)	734,400
Office Expense	6,084	1,600	4,484	31,165	12,800	18,365	19,200
Business Meals	318	484	(166)	2,155	3,867	(1,712)	5,799
Noncapitalized Equipment	6,458	3,691	2,767	54,151	21,798	32,353	486,101

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Total Books & Supplies	16,924	125,581	(108,656)	393,090	996,762	(603,672)	1,957,500
Subagreement Services							
Special Education	130,205	70,616	59,589	318,831	564,933	(246,103)	847,400
Substitute Teacher	0	1,692	(1,692)	0	13,534	(13,533)	20,300
Security	38	0	38	145	0	145	0
Other Educational Consultants	0	6,023	(6,023)	(3,109)	35,569	(38,678)	793,200
Instructional Services	0	2,025	(2,025)	0	16,200	(16,200)	24,300
Total Subagreement Services	130,243	80,356	49,887	315,867	630,236	(314,369)	1,685,200
Professional/Consulting Services							
IT	10,441	46,075	(35,634)	61,945	368,600	(306,655)	552,900
Audit and Tax	0	0	0	5,380	62,400	(57,020)	62,400
Legal	38	650	(612)	7,562	5,200	2,362	7,800
Professional Development	1,332	9,192	(7,860)	17,477	73,533	(56,057)	110,300
General Consulting	(3,044)	14,501	(17,545)	16,201	116,014	(99,812)	174,020
Special Activities	386	213	173	7,434	1,257	6,177	28,039
Bank Charges	0	92	(92)	0	734	(734)	1,100
Printing	0	25	(25)	56	200	(143)	300
Other Taxes and Fees	1,330	675	656	3,369	5,400	(2,031)	8,100
Payroll Service Fee	1,158	0	1,157	2,204	0	2,204	0
Management Fee	19,518	21,740	(2,222)	165,307	173,917	(8,612)	260,877
District Oversight Fee	(1,158)	7,568	(8,726)	(1,158)	60,810	(61,967)	112,896
SELPA Fees	0	0	0	4,606	0	4,606	0
Public Relations	5,033	11,325	(6,293)	32,320	90,600	(58,280)	135,900
Total Professional/Consulting Services	35,034	112,056	(77,023)	322,703	958,665	(635,962)	1,454,632
Facilities, Repairs & Other Leases							
Rent	3,916	684	3,234	28,932	5,466	23,466	8,200
Additional Rent	3,593	933	2,659	8,310	7,467	843	11,200
Equipment Leases	0	208	(208)	0	1,667	(1,667)	2,500
Other Leases	0	1,342	(1,342)	13,969	10,733	3,236	16,100
Repairs and Maintenance	0	33	(33)	125	267	(142)	400
Total Facilities, Repairs & Other Leases	7,509	3,200	4,310	51,336	25,600	25,736	38,400
Operations & Housekeeping							
Auto and Travel Expense	1,229	42	1,187	69,676	333	69,343	500
Dues & Memberships	10,169	1,625	8,544	57,363	13,000	44,363	19,500
Insurance	1,936	1,242	695	19,532	9,933	9,598	14,900
Utilities	0	50	(50)	26	400	(373)	600
Janitorial/Trash Removal	0	100	(100)	244	800	(557)	1,200
Miscellaneous Expense	0	0	0	38	0	38	0
Communications	939	200	739	7,076	1,600	5,477	2,400
Postage and Shipping	2	2,250	(2,249)	463	18,000	(17,537)	27,000
Total Operations & Housekeeping	14,275	5,509	8,767	154,418	44,066	110,352	66,100
Total Expenses	834,904	984,268	(149,364)	6,963,338	7,600,193	(636,855)	12,666,264
Change in Net Assets	438,101			(409,807)			
Net Assets, Beginning of Period	2,946,726			3,794,634			
Net Assets, End of Period	\$ 3,384,827			\$ 3,384,827			

Northern California

Budget vs Actual

For the period ended February 28, 2025

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	\$ 1,385,720	\$ 1,693,497	\$ (307,777)	\$ 8,468,288	\$ 10,349,151	\$ (1,880,863)	\$ 12,762,207
Economic Protection Account Funding	0	0	0	1,743,890	173,890	1,570,000	6,406,835
In Lieu of Property Taxes	0	233,578	(233,578)	0	1,693,439	(1,693,439)	2,920,439
Total State Aid - Revenue Limit	1,385,720	1,927,075	(541,355)	10,212,178	12,216,480	(2,004,302)	22,089,481
Federal Revenue							
Federal Special Education - IDEA	0	20,340	(20,340)	0	124,301	(124,301)	226,057
Title I, Part A - Basic Low Income	0	0	0	82,295	236,916	(154,621)	236,916
Title II, Part A - Teacher Quality	0	0	0	13,428	45,289	(31,861)	45,289
Title V, Part B - Charter School Grants	0	0	0	4,466	18,901	(14,435)	18,901
Federal - Prior Year Adjustments	58,632	0	58,631	58,632	0	58,632	0
Total Federal Revenue	58,632	20,340	38,291	158,821	425,407	(266,586)	527,163
Other State Revenue							
State Special Education - AB602	0	140,268	(140,267)	822,934	857,191	(34,257)	1,558,911
State - Mandated Cost Reimbursement	0	0	0	63,837	62,038	1,798	62,039
State - State Lottery	0	0	0	108,710	108,221	490	432,987
Prior Year Revenues	(6,712)	0	(6,711)	23,536	0	23,536	0
State - Other State Revenue	12,923	7,825	5,097	78,968	468,253	(389,285)	927,812
Total Other State Revenue	6,211	148,093	(141,881)	1,097,985	1,495,703	(397,718)	2,981,749
Other Local Revenue							
Interest Revenue	12,062	2,680	9,382	45,313	21,440	23,873	32,160
Other Local Revenue	0	0	0	4,350	0	4,350	0
School Fundraising	0	358	(359)	0	2,183	(2,183)	3,259
Total Other Local Revenue	12,062	3,038	9,023	49,663	23,623	26,040	35,419
Total Revenue	1,462,625	2,098,546	(635,922)	11,518,647	14,161,213	(2,642,566)	25,633,812
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	689,535	614,908	74,628	5,399,062	4,919,261	479,801	7,378,892
Certificated Teachers' Extra Duties/Stipends	39,683	199,232	(159,550)	1,784,618	1,394,627	389,991	2,191,557
Certificated Pupil Support Salaries	87,588	66,416	21,173	907,319	531,326	375,993	796,988
Certificated Supervisors' and Administrators' Salaries	80,897	84,867	(3,970)	745,339	678,937	66,402	1,018,406
Total Certificated Salaries	897,703	965,423	(67,719)	8,836,338	7,524,151	1,312,187	11,385,843
Classified Salaries							
Classified Instructional Salaries	0	3,786	(3,786)	0	30,286	(30,286)	54,514
Classified Support Salaries	2,636	0	2,635	26,389	0	26,389	0
Classified Supervisors' and Administrators' Salaries	18,250	10,906	7,343	249,876	87,254	162,621	157,059
Clerical, Technical, and Office Staff Salaries	18,073	3,373	14,701	132,950	26,979	105,972	48,561
Total Classified Salaries	38,959	18,065	20,893	409,215	144,519	264,696	260,134
Benefits							
State Teachers' Retirement System, certificated positions	155,865	184,396	(28,531)	1,284,924	1,437,113	(152,189)	2,174,696
OASDI/Medicare/Alternative, certificated positions	6,510	933	5,577	60,100	7,467	52,633	11,200
Medicare certificated positions	13,090	14,207	(1,118)	141,995	110,781	31,214	167,612
Health and Welfare Benefits, certificated positions	97,458	108,488	(11,029)	781,217	867,901	(86,684)	1,301,850
State Unemployment Insurance, certificated positions	792	47,726	(46,934)	21,494	178,972	(157,478)	238,630
Workers' Compensation Insurance, certificated positions	19,261	13,718	5,543	59,432	106,962	(47,530)	161,832
Other Benefits, certificated positions	32,197	7,834	24,364	304,356	61,086	243,270	92,422
Total Benefits	325,173	377,302	(52,128)	2,653,518	2,770,282	(116,764)	4,148,242
Books & Supplies							
Textbooks and Core Curricula Materials	10,554	18,533	(7,980)	189,140	148,266	40,874	222,400
Books and Other Reference Materials	0	144,983	(144,984)	0	1,159,867	(1,159,867)	1,739,800
School Supplies	35	4,742	(4,706)	78,607	9,982	68,624	14,900
Software	(2,459)	140,192	(142,651)	364,029	1,121,534	(757,504)	1,682,300
Office Expense	12,615	4,542	8,073	69,169	36,333	32,836	54,500
Business Meals	515	1,225	(710)	5,944	9,800	(3,856)	14,700
Noncapitalized Equipment	12,917	108,400	(95,483)	114,924	228,190	(113,266)	340,600
Total Books & Supplies	34,177	422,617	(388,441)	821,813	2,713,972	(1,892,159)	4,069,200

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Subagreement Services							
Special Education	239,820	144,200	95,620	668,224	1,153,600	(485,376)	1,730,400
Substitute Teacher	0	3,225	(3,225)	0	25,800	(25,800)	38,700
Security	77	8	69	713	67	646	100
Other Educational Consultants	0	68,299	(68,299)	(6,677)	143,774	(150,451)	214,600
Instructional Services	0	4,383	(4,384)	0	35,067	(35,066)	52,600
Total Subagreement Services	239,897	220,115	19,781	662,260	1,358,308	(696,047)	2,036,400
Professional/Consulting Services							
IT	20,881	62,709	(41,827)	130,004	501,666	(371,663)	752,500
Audit and Tax	0	0	0	11,297	57,700	(46,403)	57,700
Legal	77	4,466	(4,390)	(155,375)	35,734	(191,109)	53,600
Professional Development	2,663	20,975	(18,311)	36,268	167,800	(131,532)	251,700
General Consulting	(6,571)	37,534	(44,105)	33,835	300,266	(266,431)	450,400
Special Activities	(8,905)	0	(8,905)	69,023	0	69,023	0
Bank Charges	(208)	166	(375)	211	1,334	(1,123)	2,000
Printing	0	50	(50)	121	400	(279)	600
Other Taxes and Fees	2,662	6,150	(3,487)	6,946	49,200	(42,253)	73,800
Payroll Service Fee	2,316	0	2,315	4,513	0	4,512	0
Management Fee	39,034	42,723	(3,688)	334,141	341,784	(7,643)	512,677
District Oversight Fee	(2,315)	19,271	(21,586)	7,067	122,164	(115,097)	220,894
SELPA Fees	0	0	0	9,940	0	9,940	0
Public Relations	10,421	22,600	(12,179)	69,558	180,800	(111,243)	271,200
Total Professional/Consulting Services	60,055	216,644	(156,588)	557,549	1,758,848	(1,201,301)	2,647,071
Facilities, Repairs & Other Leases							
Rent	7,915	2,583	5,331	61,147	20,667	40,481	31,000
Additional Rent	6,978	600	6,379	16,638	4,800	11,838	7,200
Equipment Leases	0	284	(284)	0	2,267	(2,266)	3,400
Other Leases	29,975	6,583	23,392	74,716	52,666	22,048	79,000
Repairs and Maintenance	600	975	(375)	2,483	7,800	(5,317)	11,700
Total Facilities, Repairs & Other Leases	45,468	11,025	34,443	154,984	88,200	66,784	132,300
Operations & Housekeeping							
Auto and Travel Expense	3,573	5,925	(2,352)	154,208	47,400	106,809	71,100
Dues & Memberships	22,139	3,783	18,356	122,260	30,267	91,993	45,400
Insurance	3,873	3,075	797	39,996	24,600	15,396	36,900
Utilities	105	217	(111)	2,871	1,733	1,137	2,600
Janitorial/Trash Removal	3,443	1,008	2,435	7,476	8,067	(590)	12,100
Miscellaneous Expense	0	0	0	82	0	82	0
Communications	3,169	984	2,185	28,042	7,867	20,176	11,800
Postage and Shipping	4	4,566	(4,563)	11,644	36,533	(24,890)	54,800
Total Operations & Housekeeping	36,306	19,558	16,747	366,579	156,467	210,113	234,700
Depreciation							
Depreciation Expense	4,670	5,450	(779)	37,363	43,600	(6,237)	65,400
Total Depreciation	4,670	5,450	(779)	37,363	43,600	(6,237)	65,400
Total Expenses	1,682,408	2,256,199	(573,791)	14,499,619	16,558,347	(2,058,728)	24,979,290
Change in Net Assets	(219,783)			(2,980,972)			
Net Assets, Beginning of Period	640,506			3,401,695			
Net Assets, End of Period	\$ 420,723			\$ 420,723			

North Bay**Budget vs Actual****For the period ended February 28, 2025**

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	\$ 119,997	\$ 116,234	\$ 3,763	\$ 733,315	\$ 710,317	\$ 22,998	\$ 1,338,965
Economic Protection Account Funding	0	0	0	16,343	15,798	545	32,686
State Aid - Prior Year	0	0	0	999	0	999	0
In Lieu of Property Taxes	59,304	57,693	1,611	370,651	418,277	(47,626)	746,291
Total State Aid - Revenue Limit	179,301	173,927	5,374	1,121,308	1,144,392	(23,084)	2,117,942
Federal Revenue							
Federal Special Education - IDEA	0	1,848	(1,848)	0	11,292	(11,292)	20,538
Title I, Part A - Basic Low Income	279	0	279	9,552	32,602	(23,050)	32,602
Title II, Part A - Teacher Quality	0	0	0	1,340	4,749	(3,409)	4,749
Title V, Part B - Charter School Grants	0	0	0	2,500	10,000	(7,500)	10,000
Federal - Prior Year Adjustments	17,248	0	17,248	17,248	0	17,248	0
Total Federal Revenue	17,527	1,848	15,679	30,640	58,643	(28,003)	67,889
Other State Revenue							
State Special Education - AB602	0	12,742	(12,743)	77,813	77,870	(57)	141,627
State - Mandated Cost Reimbursement	0	0	0	6,281	5,944	337	5,944
State - State Lottery	0	0	0	10,379	9,831	548	39,337
Prior Year Revenues	0	0	0	2,580	0	2,580	0
State - Other State Revenue	1,221	736	486	17,463	63,218	(45,754)	125,618
Total Other State Revenue	1,221	13,478	(12,257)	114,516	156,863	(42,346)	312,526
Other Local Revenue							
Interest Revenue	11	10	1	1,199	81	1,117	122
Other Local Revenue	0	0	0	408	0	409	0
Total Other Local Revenue	11	10	1	1,607	81	1,526	122
Total Revenue	198,060	189,263	8,797	1,268,071	1,359,979	(91,908)	2,498,479
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	62,685	55,901	6,784	509,215	447,206	62,009	670,808
Certificated Teachers' Extra Duties/Stipends	3,606	18,112	(14,506)	169,617	126,784	42,833	199,233
Certificated Pupil Support Salaries	7,962	6,038	1,925	85,632	48,302	37,330	72,453
Certificated Supervisors' and Administrators' Salaries	7,355	7,715	(361)	70,284	61,722	8,562	92,583
Total Certificated Salaries	81,608	87,766	(6,158)	834,748	684,014	150,734	1,035,077
Classified Salaries							
Classified Instructional Salaries	0	344	(344)	0	2,753	(2,753)	4,955
Classified Support Salaries	239	0	239	2,490	0	2,490	0
Classified Supervisors' and Administrators' Salaries	1,659	991	668	23,640	7,932	15,707	14,279
Clerical, Technical, and Office Staff Salaries	1,643	307	1,336	12,521	2,453	10,070	4,414
Total Classified Salaries	3,541	1,642	1,899	38,651	13,138	25,514	23,648
Benefits							
State Teachers' Retirement System, certificated positions	14,169	16,763	(2,594)	121,023	130,646	(9,625)	197,700
OASDI/Medicare/Alternative, certificated positions	592	85	507	5,667	679	4,989	1,018
Medicare certificated positions	1,190	1,292	(102)	13,408	10,071	3,337	15,237
Health and Welfare Benefits, certificated positions	8,857	9,862	(1,006)	72,550	78,900	(6,350)	118,350
State Unemployment Insurance, certificated positions	72	12,506	(12,433)	2,011	46,896	(44,886)	62,528
Workers' Compensation Insurance, certificated positions	1,751	1,247	504	5,442	9,724	(4,281)	14,712
Other Benefits, certificated positions	2,927	712	2,215	28,714	5,553	23,161	8,402
Total Benefits	29,558	42,467	(12,909)	248,815	282,469	(33,655)	417,947
Books & Supplies							
Textbooks and Core Curricula Materials	959	1,517	(558)	17,967	12,134	5,833	18,200
Books and Other Reference Materials	0	20,700	(20,700)	0	165,600	(165,600)	248,400
School Supplies	3	95	(92)	7,676	1,115	6,562	46,200
Software	(223)	12,733	(12,957)	33,014	101,866	(68,854)	152,800
Office Expense	1,106	309	798	6,134	2,467	3,668	3,700
Business Meals	85	16	69	470	133	337	200
Noncapitalized Equipment	1,174	61	1,113	10,786	712	10,073	29,500
Total Books & Supplies	3,104	35,431	(32,327)	76,047	284,027	(207,981)	499,000

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Subagreement Services							
Special Education	18,373	10,967	7,406	52,237	87,734	(35,496)	131,600
Substitute Teacher	0	292	(291)	0	2,333	(2,333)	3,500
Security	7	0	7	28	0	28	0
Other Educational Consultants	0	51	(52)	(627)	603	(1,231)	25,000
Instructional Services	0	400	(400)	0	3,200	(3,200)	4,800
Total Subagreement Services	18,380	11,710	6,670	51,638	93,870	(42,232)	164,900
Professional/Consulting Services							
IT	1,899	6,325	(4,427)	11,934	50,600	(38,665)	75,900
Audit and Tax	0	0	0	1,076	5,400	(4,324)	5,400
Legal	7	309	(301)	2,252	2,467	(215)	3,700
Professional Development	242	1,800	(1,558)	3,417	14,400	(10,983)	21,600
General Consulting	(642)	5,591	(6,233)	3,207	44,733	(41,527)	67,100
Special Activities	25	0	25	277	0	278	0
Bank Charges	0	25	(25)	29	200	(171)	300
Printing	0	9	(8)	11	67	(56)	100
Other Taxes and Fees	242	633	(392)	647	5,067	(4,420)	7,600
Payroll Service Fee	211	0	211	420	0	420	0
Management Fee	3,548	4,164	(616)	31,847	33,313	(1,466)	49,970
District Oversight Fee	(210)	1,739	(1,949)	(211)	11,444	(11,655)	21,179
SELPA Fees	0	0	0	940	0	940	0
Public Relations	980	1,884	(904)	6,264	15,066	(8,802)	22,600
Total Professional/Consulting Services	6,302	22,479	(16,177)	62,110	182,757	(120,646)	275,449
Facilities, Repairs & Other Leases							
Rent	727	450	277	5,713	3,600	2,113	5,400
Additional Rent	634	66	568	1,532	534	999	800
Equipment Leases	0	409	(409)	0	3,266	(3,267)	4,900
Other Leases	0	8	(8)	4,133	67	4,066	100
Repairs and Maintenance	0	17	(17)	25	133	(109)	200
Total Facilities, Repairs & Other Leases	1,361	950	411	11,403	7,600	3,802	11,400
Operations & Housekeeping							
Auto and Travel Expense	137	8	129	13,463	67	13,398	100
Dues & Memberships	1,766	450	1,316	12,064	3,600	8,463	5,400
Insurance	352	258	94	3,865	2,067	1,799	3,100
Utilities	0	0	0	6	0	5	0
Janitorial/Trash Removal	0	34	(33)	22	266	(244)	400
Communications	171	41	129	1,400	334	1,066	500
Postage and Shipping	1	425	(425)	92	3,400	(3,307)	5,100
Total Operations & Housekeeping	2,427	1,216	1,210	30,912	9,734	21,180	14,600
Total Expenses	146,281	203,661	(57,381)	1,354,324	1,557,609	(203,284)	2,442,021
Change in Net Assets	51,779			(86,253)			
Net Assets, Beginning of Period	761,220			899,253			
Net Assets, End of Period	\$ 813,000			\$ 813,000			

Monterey Bay**Budget vs Actual****For the period ended February 28, 2025**

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	\$ 306,155	\$ 305,952	\$ 203	\$ 1,870,947	\$ 1,869,708	\$ 1,239	\$ 3,399,520
Economic Protection Account Funding	0	0	0	56,037	56,002	35	112,004
In Lieu of Property Taxes	0	281,481	(281,481)	1,455,280	2,040,732	(585,452)	3,518,552
Total State Aid - Revenue Limit	306,155	587,433	(281,278)	3,382,264	3,966,442	(584,178)	7,030,076
Federal Revenue							
Federal Special Education - IDEA	0	6,552	(6,552)	0	40,041	(40,041)	72,803
Title I, Part A - Basic Low Income	0	0	0	0	45,923	(45,923)	45,923
Title II, Part A - Teacher Quality	0	0	0	0	9,763	(9,763)	9,763
Total Federal Revenue	0	6,552	(6,552)	0	95,727	(95,727)	128,489
Other State Revenue							
State Special Education - AB602	0	45,184	(45,184)	266,774	276,126	(9,352)	502,053
State - Mandated Cost Reimbursement	0	0	0	21,030	20,752	278	20,752
State - State Lottery	0	0	0	35,193	34,861	332	139,445
Prior Year Revenues	0	0	0	6,830	0	6,830	0
State - Other State Revenue	4,189	2,520	1,669	25,599	120,206	(94,607)	237,612
Total Other State Revenue	4,189	47,704	(43,515)	355,426	451,945	(96,519)	899,862
Other Local Revenue							
Interest Revenue	2,858	857	2,000	12,492	6,857	5,635	10,286
Other Local Revenue	0	0	0	1,400	0	1,400	0
Total Other Local Revenue	2,858	857	2,000	13,892	6,857	7,035	10,286
Total Revenue	313,202	642,546	(329,345)	3,751,582	4,520,971	(769,389)	8,068,713
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	188,055	197,124	(9,068)	1,610,582	1,576,988	33,594	2,365,482
Certificated Teachers' Extra Duties/Stipends	10,823	63,868	(53,047)	549,554	447,082	102,472	702,557
Certificated Pupil Support Salaries	23,887	21,291	2,597	273,860	170,329	103,531	255,494
Certificated Supervisors' and Administrators' Salaries	22,063	27,207	(5,144)	224,750	217,649	7,100	326,474
Total Certificated Salaries	244,828	309,490	(64,662)	2,658,746	2,412,048	246,697	3,650,007
Classified Salaries							
Classified Instructional Salaries	0	1,213	(1,213)	0	9,709	(9,708)	17,476
Classified Support Salaries	719	0	719	7,974	0	7,974	0
Classified Supervisors' and Administrators' Salaries	4,977	3,497	1,480	76,000	27,972	48,028	50,349
Clerical, Technical, and Office Staff Salaries	4,929	1,081	3,848	39,962	8,648	31,313	15,567
Total Classified Salaries	10,625	5,791	4,834	123,936	46,329	77,607	83,392
Benefits							
State Teachers' Retirement System, certificated positions	42,509	59,112	(16,603)	386,254	460,702	(74,447)	697,152
OASDI/Medicare/Alternative, certificated positions	1,775	300	1,476	18,122	2,393	15,729	3,590
Medicare certificated positions	3,570	4,554	(985)	42,987	35,514	7,472	53,732
Health and Welfare Benefits, certificated positions	26,580	34,778	(8,198)	244,855	278,227	(33,370)	417,340
State Unemployment Insurance, certificated positions	217	40,853	(40,636)	6,342	153,195	(146,854)	204,261
Workers' Compensation Insurance, certificated positions	5,252	4,397	855	16,972	34,290	(17,318)	51,879
Other Benefits, certificated positions	8,781	2,512	6,270	91,896	19,582	72,314	29,628
Total Benefits	88,684	146,506	(57,821)	807,428	983,903	(176,474)	1,457,582
Books & Supplies							
Textbooks and Core Curricula Materials	2,878	5,133	(2,255)	58,143	41,067	17,077	61,600
Books and Other Reference Materials	0	34,800	(34,800)	0	278,400	(278,400)	417,600
School Supplies	10	191	(182)	21,836	2,134	19,701	39,500
Software	(671)	41,575	(42,246)	123,919	332,600	(208,681)	498,900
Office Expense	3,319	1,183	2,135	19,747	9,467	10,281	14,200
Business Meals	2	350	(347)	1,043	2,800	(1,758)	4,200
Noncapitalized Equipment	3,523	847	2,676	36,136	9,455	26,682	175,000
Total Books & Supplies	9,061	84,079	(75,019)	260,824	675,923	(415,098)	1,211,000

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Subagreement Services							
Special Education	76,421	38,675	37,746	207,624	309,400	(101,777)	464,100
Substitute Teacher	0	1,033	(1,034)	0	8,266	(8,266)	12,400
Security	20	0	21	90	0	90	0
Other Educational Consultants	0	335	(334)	(2,150)	3,734	(5,884)	69,100
Instructional Services	0	2,191	(2,192)	0	17,533	(17,533)	26,300
Total Subagreement Services	76,441	42,234	34,207	205,564	338,933	(133,370)	571,900
Professional/Consulting Services							
IT	5,695	18,734	(13,038)	40,163	149,867	(109,703)	224,800
Audit and Tax	0	0	0	3,497	22,400	(18,904)	22,400
Legal	21	833	(813)	4,911	6,666	(1,755)	10,000
Professional Development	727	6,400	(5,673)	10,909	51,200	(40,292)	76,800
General Consulting	(2,166)	16,117	(18,283)	10,335	128,934	(118,597)	193,400
Special Activities	75	0	75	906	0	905	0
Bank Charges	0	8	(8)	0	66	(66)	100
Printing	0	17	(17)	39	134	(95)	200
Other Taxes and Fees	726	1,816	(1,091)	2,046	14,533	(12,487)	21,800
Payroll Service Fee	631	0	632	1,312	0	1,312	0
Management Fee	10,646	13,448	(2,802)	103,360	107,583	(4,223)	161,374
District Oversight Fee	(631)	5,875	(6,506)	(69,680)	39,664	(109,344)	70,301
SELPA Fees	0	0	0	3,220	0	3,220	0
Public Relations	3,117	6,400	(3,283)	20,388	51,200	(30,813)	76,800
Total Professional/Consulting Services	18,841	69,648	(50,807)	131,406	572,247	(440,842)	857,975
Facilities, Repairs & Other Leases							
Rent	2,221	875	1,347	19,038	7,000	12,039	10,500
Additional Rent	1,903	158	1,745	4,831	1,267	3,564	1,900
Equipment Leases	0	25	(25)	0	200	(200)	300
Other Leases	0	42	(42)	9,637	333	9,304	500
Repairs and Maintenance	0	25	(25)	81	200	(119)	300
Total Facilities, Repairs & Other Leases	4,124	1,125	3,000	33,587	9,000	24,588	13,500
Operations & Housekeeping							
Auto and Travel Expense	165	33	131	39,666	267	39,399	400
Dues & Memberships	5,300	1,200	4,100	37,478	9,600	27,878	14,400
Insurance	1,056	883	173	14,378	7,066	7,311	10,600
Utilities	0	50	(50)	18	400	(382)	600
Janitorial/Trash Removal	0	117	(117)	74	934	(859)	1,400
Miscellaneous Expense	0	0	0	26	0	26	0
Communications	513	142	371	4,513	1,133	3,380	1,700
Postage and Shipping	1	1,325	(1,324)	300	10,600	(10,300)	15,900
Total Operations & Housekeeping	7,035	3,750	3,284	96,453	30,000	66,453	45,000
Total Expenses	459,639	662,623	(202,984)	4,317,944	5,068,383	(750,439)	7,890,356
Change in Net Assets	(146,437)			(566,362)			
Net Assets, Beginning of Period	(101,078)			318,847			
Net Assets, End of Period	\$ (247,515)			\$ (247,515)			

Central Coast**Budget vs Actual****For the period ended February 28, 2025**

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	\$ 10,095	\$ 78,869	\$ (68,774)	\$ 470,048	\$ 481,980	\$ (11,932)	\$ 876,343
Economic Protection Account Funding	0	0	0	13,492	13,746	(254)	27,494
State Aid - Prior Year	(16,158)	0	(16,158)	(16,158)	0	(16,158)	0
In Lieu of Property Taxes	0	67,505	(67,505)	352,537	489,406	(136,869)	843,820
Total State Aid - Revenue Limit	(6,063)	146,374	(152,437)	819,919	985,132	(165,213)	1,747,657
Federal Revenue							
Federal Special Education - IDEA	0	1,608	(1,608)	0	9,829	(9,829)	17,871
Title I, Part A - Basic Low Income	0	0	0	0	14,751	(14,751)	14,751
Title II, Part A - Teacher Quality	0	0	0	0	2,946	(2,946)	2,946
Total Federal Revenue	0	1,608	(1,608)	0	27,526	(27,526)	35,568
Other State Revenue							
State Special Education - AB602	0	11,091	(11,091)	64,228	67,779	(3,551)	123,238
State - Mandated Cost Reimbursement	0	0	0	4,951	5,020	(69)	5,019
State - State Lottery	0	0	0	8,353	8,557	(204)	34,229
Prior Year Revenues	0	0	0	983	0	983	0
State - Other State Revenue	492	619	(127)	6,652	28,168	(21,516)	55,649
Total Other State Revenue	492	11,710	(11,218)	85,167	109,524	(24,357)	218,135
Other Local Revenue							
Interest Revenue	0	877	(877)	11,404	7,014	4,390	10,521
Other Local Revenue	0	0	0	344	0	344	0
Total Other Local Revenue	0	877	(877)	11,748	7,014	4,734	10,521
Total Revenue	(5,571)	160,569	(166,140)	916,834	1,129,196	(212,362)	2,011,881
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	62,686	50,016	12,670	406,480	400,131	6,348	600,197
Certificated Teachers' Extra Duties/Stipends	3,606	16,206	(12,600)	128,955	113,439	15,517	178,261
Certificated Pupil Support Salaries	7,963	5,402	2,560	68,280	43,218	25,063	64,826
Certificated Supervisors' and Administrators' Salaries	7,354	6,903	451	56,387	55,224	1,162	82,837
Total Certificated Salaries	81,609	78,527	3,081	660,102	612,012	48,090	926,121
Classified Salaries							
Classified Instructional Salaries	0	308	(308)	0	2,464	(2,464)	4,434
Classified Support Salaries	239	0	240	1,987	0	1,988	0
Classified Supervisors' and Administrators' Salaries	1,659	887	772	18,559	7,097	11,461	12,775
Clerical, Technical, and Office Staff Salaries	1,643	275	1,369	10,125	2,194	7,931	3,950
Total Classified Salaries	3,541	1,470	2,073	30,671	11,755	18,916	21,159
Benefits							
State Teachers' Retirement System, certificated positions	14,170	14,998	(830)	97,841	116,895	(19,053)	176,890
OASDI/Medicare/Alternative, certificated positions	591	76	516	4,547	607	3,939	911
Medicare certificated positions	1,190	1,156	34	10,653	9,011	1,642	13,633
Health and Welfare Benefits, certificated positions	8,857	8,824	33	65,223	70,595	(5,372)	105,892
State Unemployment Insurance, certificated positions	72	11,241	(11,169)	1,701	42,153	(40,452)	56,204
Workers' Compensation Insurance, certificated positions	1,751	1,116	635	4,797	8,700	(3,903)	13,163
Other Benefits, certificated positions	2,927	637	2,290	22,962	4,969	17,993	7,518
Total Benefits	29,558	38,048	(8,491)	207,724	252,930	(45,206)	374,211
Books & Supplies							
Textbooks and Core Curricula Materials	959	1,442	(483)	13,721	11,533	2,188	17,300
Books and Other Reference Materials	0	7,766	(7,766)	0	62,133	(62,133)	93,200
School Supplies	3	15	(11)	5,056	152	4,904	3,400
Software	(223)	9,575	(9,799)	27,145	76,600	(49,455)	114,900
Office Expense	1,106	358	748	4,909	2,867	2,042	4,300
Business Meals	54	83	(29)	313	666	(353)	1,000
Noncapitalized Equipment	1,174	105	1,070	9,108	1,121	7,987	25,100

	Current Period			Current Year			Total Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Total Books & Supplies	3,073	19,344	(16,270)	60,252	155,072	(94,820)	259,200
Subagreement Services							
Special Education	18,655	7,591	11,062	34,799	60,733	(25,934)	91,100
Substitute Teacher	0	484	(483)	0	3,867	(3,867)	5,800
Security	7	0	7	23	0	23	0
Other Educational Consultants	0	69	(69)	(528)	736	(1,264)	16,500
Instructional Services	0	300	(300)	0	2,400	(2,400)	3,600
Total Subagreement Services	18,662	8,444	10,217	34,294	67,736	(33,442)	117,000
Professional/Consulting Services							
IT	1,898	7,725	(5,827)	10,180	61,800	(51,621)	92,700
Audit and Tax	0	0	0	806	4,700	(3,893)	4,700
Legal	7	191	(184)	1,171	1,534	(363)	2,300
Professional Development	242	1,509	(1,266)	2,753	12,066	(9,313)	18,100
General Consulting	(399)	3,616	(4,017)	2,489	28,934	(26,444)	43,400
Special Activities	25	0	25	219	0	219	0
Bank Charges	0	59	(58)	0	466	(467)	700
Printing	0	0	0	10	0	9	0
Other Taxes and Fees	241	508	(266)	21,688	4,067	17,622	6,100
Payroll Service Fee	211	0	210	367	0	367	0
Management Fee	3,549	4,000	(451)	26,056	32,000	(5,944)	48,000
District Oversight Fee	(211)	1,464	(1,675)	(211)	9,851	(10,062)	17,476
SELPA Fees	0	0	0	776	0	776	0
Public Relations	802	1,958	(1,156)	4,820	15,667	(10,847)	23,500
Total Professional/Consulting Services	6,365	21,030	(14,665)	71,124	171,085	(99,961)	256,976
Facilities, Repairs & Other Leases							
Rent	686	167	520	4,954	1,333	3,621	2,000
Additional Rent	635	75	559	1,334	600	734	900
Equipment Leases	0	391	(392)	0	3,134	(3,134)	4,701
Other Leases	0	9	(8)	2,479	66	2,413	99
Repairs and Maintenance	0	8	(8)	19	67	(48)	100
Total Facilities, Repairs & Other Leases	1,321	650	671	8,786	5,200	3,586	7,800
Operations & Housekeeping							
Auto and Travel Expense	136	258	(122)	12,274	2,067	10,207	3,100
Dues & Memberships	2,667	350	2,317	11,676	2,800	8,876	4,200
Insurance	352	209	143	3,003	1,666	1,337	2,500
Utilities	0	8	(8)	5	67	(62)	100
Janitorial/Trash Removal	0	25	(25)	17	200	(183)	300
Miscellaneous Expense	0	0	0	21	0	22	0
Communications	170	33	137	1,095	266	828	400
Postage and Shipping	1	359	(358)	70	2,867	(2,798)	4,300
Total Operations & Housekeeping	3,326	1,242	2,084	28,161	9,933	18,227	14,900
Total Expenses	147,455	168,755	(21,300)	1,101,114	1,285,723	(184,610)	1,977,367
Change in Net Assets	(153,026)			(184,279)			
Net Assets, Beginning of Period	225,347			256,601			
Net Assets, End of Period	\$ 72,322			\$ 72,322			

California Online Public Schools
Statement of Financial Position
February 28, 2025

	Southern California	Central Valley	Northern California	North Bay	Monterey Bay	Central Coast	Total
Assets							
Current Assets							
Cash & Cash Equivalents	\$ 12,915,619	\$ 6,151,695	\$ 8,448,849	\$ 1,800,854	\$ 4,718,773	\$ 1,705,301	\$ 35,741,092
Accounts Receivable	100	0	0	0	0	0	100
Public Funding Receivables	796,402	1,323,025	82,512	0	264,953	43,940	2,510,831
Due To/From Related Parties	12,849,585	(2,165,037)	(4,337,937)	(410,264)	(4,542,845)	(1,393,502)	0
Prepaid Expenses	284,434	31,171	96,744	6,167	21,145	5,107	444,769
Total Current Assets	26,846,140	5,340,854	4,290,168	1,396,757	462,026	360,846	38,696,792
Long-term Assets							
Property & Equipment, Net	18,429	0	51,374	0	0	0	69,803
Right-of-Use Asset, Net	1,085,442	140,057	367,651	35,014	105,043	17,508	1,750,714
Deposits	21,287	100	0	0	0	0	21,387
Total Long-term Assets	1,125,158	140,157	419,025	35,014	105,043	17,508	1,841,904
Total Assets	\$ 27,971,298	\$ 5,481,011	\$ 4,709,193	\$ 1,431,771	\$ 567,069	\$ 378,354	\$ 40,538,696
Liabilities							
Current Liabilities							
Accounts Payable	\$ 82,206	\$ 5	\$ 11	\$ 1	\$ 3	\$ 1	\$ 82,227
Accrued Liabilities	209,817	238,767	568,504	151,307	111,664	39,031	1,319,091
Deferred Revenue	9,974,806	1,715,895	3,348,473	432,084	596,779	249,310	16,317,346
Operating Lease Liability, Current Portion	215,196	27,768	72,889	6,942	20,828	3,471	347,095
Total Current Liabilities	10,482,025	1,982,435	3,989,877	590,334	729,274	291,813	18,065,759
Long-term Liabilities							
Operating Lease Liability, Net of Current Portion	881,559	113,749	298,593	28,437	85,310	14,219	1,421,867
Total Long-term Liabilities	881,559	113,749	298,593	28,437	85,310	14,219	1,421,867
Total Liabilities	11,363,584	2,096,184	4,288,470	618,771	814,584	306,032	19,487,626
Net Assets, End of Period	16,607,714	3,384,827	420,723	813,000	(247,515)	72,322	21,051,070
Liabilities & Net Assets	\$ 27,971,298	\$ 5,481,011	\$ 4,709,193	\$ 1,431,771	\$ 567,069	\$ 378,354	\$ 40,538,696

California Online Public Schools
Statement of Cash Flows
For the period ended February 28, 2025

	Southern California	Central Valley	Northern California	North Bay	Monterey Bay	Central Coast	Total
Cash Flows from Operating Activities							
Change in Net Assets	\$ (570,293)	\$ 438,101	\$ (219,783)	\$ 51,779	\$ (146,437)	\$ (153,026)	\$ (599,658)
Adjustments							
Depreciation	181	0	4,670	0	0	0	4,851
Adjustments	181	0	4,670	0	0	0	4,851
(Increase) Decrease in Operating Assets							
Public Funding Receivables	0	(1,224,943)	6,711	18,352	0	0	(1,199,881)
Due from Related Parties	(2,913,789)	746,264	1,490,145	134,420	408,539	134,421	0
Prepaid Expenses	(6,925)	(1,297)	(2,594)	(235)	(708)	(236)	(11,995)
(Increase) Decrease in Operating Assets	(2,920,714)	(479,976)	1,494,262	152,537	407,831	134,185	(1,211,876)
Increase (Decrease) in Operating Liabilities							
Accounts Payable	82,206	5	10	1	4	1	82,227
Accrued Expenses	(105,343)	0	0	0	0	3,713	(101,631)
Deferred Revenue	(216,784)	(47,985)	(28,612)	(14,971)	7,271	2,154	(298,926)
Increase (Decrease) in Operating Liabilities	(239,921)	(47,980)	(28,602)	(14,970)	7,275	5,868	(318,330)
Total Cash Flows from Operating Activities	(3,730,747)	(89,855)	1,250,547	189,346	268,669	(12,973)	(2,125,013)
Change in Cash and Cash Equivalents	(3,730,747)	(89,855)	1,250,547	189,346	268,669	(12,973)	(2,125,013)
Cash & Cash Equivalents, Beginning of Period	16,646,365	6,241,550	7,198,302	1,611,508	4,450,105	1,718,275	37,866,105
Cash & Cash Equivalents, End of Period	\$ 12,915,619	\$ 6,151,695	\$ 8,448,849	\$ 1,800,854	\$ 4,718,773	\$ 1,705,301	\$ 35,741,092

Southern California
Accounts Payable Aging
02/28/2025

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total
				Past Due	Past Due	Past Due	Past Due	
Alberta Centers	CENT022725	02/27/2025	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ 30
Capistrano Unified School District	68UI0970	03/27/2025	82,374	-	-	-	-	82,374
Cox Business	COXB020125-0901	03/03/2025	(198)	-	-	-	-	(198)
Total Outstanding Invoices			\$ 82,206	\$ -	\$ -	\$ -	\$ -	\$ 82,206

Central Valley
Accounts Payable Aging
02/28/2025

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Alberta Centers	CENT022725	02/27/2025	\$ 5	\$ -	\$ -	\$ -	\$ -	5
Total Outstanding Invoices			\$ 5	\$ -	\$ -	\$ -	\$ -	5

Northern California
Accounts Payable Aging
02/28/2025

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Alberta Centers	CENT022725	02/27/2025	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 11
Total Outstanding Invoices			\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 11

North Bay
Accounts Payable Aging
02/28/2025

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Alberta Centers	CENT022725	02/27/2025	\$ 1	\$ -	\$ -	\$ -	\$ -	1
Total Outstanding Invoices			\$ 1	\$ -	\$ -	\$ -	\$ -	1

Monterey Bay
Accounts Payable Aging
02/28/2025

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Alberta Centers	CENT022725	02/27/2025	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 3
Total Outstanding Invoices			\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 3

Central Coast
Accounts Payable Aging
02/28/2025

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Alberta Centers	CENT022725	02/27/2025	\$ 1	\$ -	\$ -	\$ -	\$ -	1
Total Outstanding Invoices			\$ 1	\$ -	\$ -	\$ -	\$ -	1

Southern California**Check Register****For the period ended February 28, 2025**

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
13337	Charter Impact, LLC	Business Mgmt Svcs - 02/25	02/04/2025	\$ 177,431.00
13338	EBSCO Information Services	Software - 03/01/25-06/30/25	02/04/2025	12,000.00
13339	Jaqueline Pineda	ISP Reimbursement - 09/24 - 11/24	02/04/2025	50.85
13340	Milestones Therapy Group, A Prof. SLP Corp	SpEd Svcs - 11/24	02/04/2025	66,932.46
13341	Oxford Consulting Services Inc.	SpEd Svcs - 11/24	02/04/2025	22,154.94
13342	PC Connection Sales Corp	Noncap Equipment	02/04/2025	21,713.87
13343	Pitney Bowes Global Financial Services LLC	Postage Meter Property Tax	02/04/2025	70.67
13344	T-Mobile	Communication Svcs - 12/21/24-01/20/25	02/04/2025	5,083.72
13345	T-Mobile - 0979	Communication Svcs - 12/21/24-01/20/25	02/04/2025	320.40
13346	Total Recall Captioning Inc.	SpEd Svcs - 12/24	02/04/2025	2,012.50
13347	USAD	Decathlon License	02/04/2025	50.00
13348	Yessenia Gaines	Reimb - Mileage - 12/24	02/04/2025	140.70
13349	Branche Jones	Consulting Svcs - 12/24	02/14/2025	8,000.00
13350	Carrot Fertility Inc	Employee Benefit - 03/25	02/14/2025	3,790.80
13351	Center for Effective Philanthropy Inc	School Surveys Membership - 24/25	02/14/2025	6,650.00
13352	Concur Technologies Inc	Software - 02/25	02/14/2025	9,494.12
13353	Crown Facility Solutions Inc	Janitorial Svcs - 02/25	02/14/2025	1,296.00
13354	Edmentum	Software - 01/25	02/14/2025	13,635.00
13355	Eric Armin Inc	Curriculum	02/14/2025	12,968.45
13356	Every Special Child LLC	SpEd Svcs - 12/24	02/14/2025	2,852.00
13357	Hampton Inn Irvine Spectrum Lake Forest	Facilities Rental - 05/25	02/14/2025	399.99
13358	Heritage Schools Inc	SpEd Svcs - 01/25	02/14/2025	12,851.00
13359	Law Offices of Michelle Won	Legal Svcs - 01/25	02/14/2025	350.00
13360	Marshall Cavendish Corporation	Curriculum	02/14/2025	34,346.28
13361	Netrix	IT Svcs	02/14/2025	3,080.00
13362	Orange County Dept of Education	Oversight Fees - STRS Reporting	02/14/2025	10,525.08
13363	Oxford Consulting Services Inc.	SpEd Svcs - 11/24	02/14/2025	99,144.00
13364	PC Connection Sales Corp	School Supplies	02/14/2025	32.71
13365	San Diego Gas & Electric	Utilities Svcs - 10/02/24-10/31/24	02/14/2025	1,064.26
13366	San Diego Gas & Electric-1889	Utilities Svcs - 01/03/25-01/31/25	02/14/2025	1,479.95
13367	SOFTMSP LLC	IT Supplies	02/14/2025	56,186.39
13368	Specialized Therapy Services Inc	SpEd Svcs - 12/24	02/14/2025	150.00
13369	Stukent, Inc.	Marketing Svcs	02/14/2025	4,199.44
13370	Total Transportation Logistics Inc	Storage Svcs	02/14/2025	28,879.62
13371	Zoom Communications Inc	Communication Svcs - 01/25	02/14/2025	436.94
13372	AT&T	Communication Svcs - 01/07/25-02/06/25	02/20/2025	534.69
13373	California Academic Decathlon - Sacramento	Decathlon Registration - 03/25	02/20/2025	1,200.00
13374	Capistrano Unified School District	District Oversight Fees - 01/25-02/25	02/20/2025	94,142.00
13375	CliftonLarsonAllen LLP	Consulting Svcs	02/20/2025	1,575.00
13376	Community Therapy Services	SpEd Svcs - 10/24	02/20/2025	20,295.00
13377	Cornerstone Educational Solutions	SpEd Svcs - 01/25	02/20/2025	3,127.20
13378	Corodata Records Management Inc.	Storage Rental - 01/25	02/20/2025	285.71
13379	Corporate Awards & Engraving	Office Supplies	02/20/2025	83.76
13380	Docufree Corporation	Document Scanning Svcs	02/20/2025	48,556.56
13381	Document Tracking Services	Translation Svcs - 01/25	02/20/2025	88.16
13382	El Paseo Childrens Center Inc.	SpEd Svcs - 11/24	02/20/2025	395,695.66
13383	FeldCare Connects	SpEd Svcs - 01/25	02/20/2025	842.00
13384	Florida Virtual School	Curriculum	02/20/2025	618.00
13385	Gympass US LLC	Gym Subscription Benefit - 01/28/25-02/27/25	02/20/2025	6,179.09

Southern California**Check Register****For the period ended February 28, 2025**

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
13386	Headstand	Marketing Svcs	02/20/2025	309.00
13387	Instructure, Inc.	Subscription - 01/01/25-12/31/25	02/20/2025	958.33
13388	Newfront Retirement Services	Consulting Svcs - 02/25	02/20/2025	10,144.95
13389	Oxford Consulting Services Inc.	SpEd Svcs - 12/24	02/20/2025	130,300.57
13390	PC Connection Sales Corp	School Supplies	02/20/2025	129.82
13391	Philadelphia Insurance Companies	Insurance Premium - Oct 24/25	02/20/2025	17,601.17
13392	School Services of California Inc.	Consulting Svcs - 10/01/24-09/30/25	02/20/2025	4,680.00
13393	SMWD	Utility Svcs - 01/07/25-02/04/25	02/20/2025	225.77
13394	West Shield Adolescent Services	SpEd Svcs - 01/25	02/20/2025	6,411.25
13395	Yessenia Gaines	Reimb - Mileage - 01/25	02/20/2025	174.70
13396	City of Downey	Facilities Rental - 02/25/25	02/25/2025	100.00
13397	SOFTMSP LLC	IT Svcs - 01/25	02/25/2025	41,062.00
13398	Behavioral Autism Therapies	SpEd Svcs - 01/25	02/26/2025	220.00
13399	Corodata Shredding Inc.	Shredding Svcs - 01/25	02/26/2025	44.74
13400	CSC	Service Fees	02/26/2025	1,617.00
13401	Eric Armin Inc	Curriculum	02/26/2025	36.75
13402	Every Special Child LLC	SpEd Svcs - 01/25	02/26/2025	9,752.00
13403	N-Effect Productions	Facilities Rental - 06/07/25 - 2nd Payment	02/26/2025	5,000.00
13404	PC Connection Sales Corp	Office Supplies	02/26/2025	51.20
13405	PHMG	Marketing Svcs - 02/15/25-03/14/25	02/26/2025	1,427.00
13406	Purchase Power	Postage Meter Refill	02/26/2025	1,009.75
13407	SOFTMSP LLC	IT Svcs	02/26/2025	41,062.00
13408	The Hartford	Workers Compensation - 07/01/24-07/01/25	02/26/2025	87,548.00
13409	US Bank Equipment Finance	Equipment Lease - 02/08/25-03/08/25	02/26/2025	1,050.53
ACH	TTC4SUCCESS	SpEd Svcs - 12/24	02/14/2025	79,539.75
ACH	Brandastic, Inc.	Marketing Svcs	02/14/2025	7,500.00
ACH	Spencer Learning	License	02/14/2025	1,795.00
ACH	NJA Therapy Services, Inc.	SpEd Svcs - 01/25	02/14/2025	1,000.00
ACH	InterPres Corporation	Rent - 03/25	02/20/2025	31,522.80
ACH	Melissa Santander	SpEd Svcs - 01/25	02/20/2025	750.00
ACH	Mindful Neuron Center PC	SpEd Svcs - 01/25	02/20/2025	1,843.75
VOID	City of Downey	Facilities Rental - 02/25/25	02/25/2025	VOID
VOID	Software MSP LLC	Software - 01/25	02/25/2025	VOID
Total Disbursements			\$	1,677,863.80

Central Valley**Check Register****For the period ended February 28, 2025**

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
40112	Erin Hall	Reimb - Refund for Grad Nite 2025- 01/24/25	02/04/2025	\$ 248.00
40113	Community Therapy Services	SpEd Svcs - 10/24	02/20/2025	2,220.00
40114	El Paseo Childrens Center Inc.	SpEd Svcs - 12/24	02/20/2025	85,135.53
40115	Oxford Consulting Services Inc.	SpEd Svcs - 12/24	02/20/2025	2,224.00
40116	Stor It Storage & Business Center	Storage Unit Rental - 03/25	02/26/2025	104.00
Total Disbursements				\$ 89,931.53

Northern California**Check Register****For the period ended February 28, 2025**

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
60347	GreenWorks Commerical Janitorial Services	Janitorial Svcs - 02/25	02/04/2025	\$ 1,250.00
60348	PG&E	Utilities Svcs - 12/25/24-01/24/25	02/04/2025	164.69
60349	Ayres Carpet and Tile Cleaning	Carpet Cleaning Svcs	02/14/2025	600.00
60350	Bromberg & Associates, LLC	SpEd Svcs - 12/24	02/14/2025	4,922.50
60351	Special Education Collaboration Project	Reimb - SpEd Svcs - 12/07/23-12/23/24	02/14/2025	17,500.00
60352	Specialized Therapy Services Inc	SpEd Svcs - 12/24	02/14/2025	150.00
60353	WASC - Accrediting Commission for Schools	Mid-Cycle Visit Fee - Membership	02/14/2025	1,730.00
60354	AT&T - 6652	Communication Svcs - 01/07/25-02/06/25	02/20/2025	1,080.42
60355	Charter Communications	Communication Svcs - 02/25	02/20/2025	209.97
60356	Community Therapy Services	SpEd Svcs - 10/24	02/20/2025	5,900.00
60357	Corodata Shredding Inc	Shredding Svcs - 01/25	02/20/2025	44.74
60358	El Paseo Childrens Center Inc.	SpEd Svcs - 12/24	02/20/2025	119,648.11
60359	Oxford Consulting Services Inc.	SpEd Svcs - 12/24	02/20/2025	5,687.14
60360	Alameda County Agricultural Fair Association	Facilities Rental - EOY Festival/Security Deposit - 0!	02/25/2025	7,215.00
60361	Alhambra	Office Supplies	02/26/2025	73.94
60362	Easy Envelopes	Office Supplies	02/26/2025	322.00
60363	GreenWorks Commerical Janitorial Services	Janitorial Svcs - 07/24	02/26/2025	2,192.50
60364	The Fun and Game Experts	Event Rental Supplies - 05/28/25	02/26/2025	13,580.00
ACH	Brekke Real Estate Inc	Rent - 02/25	02/03/2025	8,171.63
ACH	Yardi Service Charge	Service fee for rent payment	02/03/2025	0.95
ACH	Modesto Irrigation District	Utility Svcs	02/25/2025	241.56
Total Disbursements				\$ 190,685.15

North Bay**Check Register****For the period ended February 28, 2025**

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
30074	Community Therapy Services	SpEd Svcs - 12/24	02/20/2025	\$ 890.00
30075	El Paseo Childrens Center Inc.	SpEd Svcs - 11/24	02/20/2025	9,898.62
30076	Oxford Consulting Services Inc.	SpEd Svcs - 12/24	02/20/2025	1,306.00
Total Disbursements				<u>\$ 12,094.62</u>

Monterey Bay**Check Register****For the period ended February 28, 2025**

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
20087	Community Therapy Services	SpEd Svcs - 12/24	02/20/2025	\$ 3,540.00
20088	El Paseo Childrens Center Inc.	SpEd Svcs - 11/24	02/20/2025	44,832.25
20089	Oxford Consulting Services Inc.	SpEd Svcs - 12/24	02/20/2025	3,431.78
Total Disbursements				\$ 51,804.03

Central Coast**Check Register****For the period ended February 28, 2025**

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
70064	El Paseo Childrens Center Inc.	SpEd Svcs - 11/24-12/24	02/20/2025	\$ 13,049.16
70065	Oxford Consulting Services Inc.	SpEd Svcs - 12/24	02/20/2025	55.00
70066	Effectual Educational Consulting Services	SpEd Svcs - 12/24	02/26/2025	165.00
Total Disbursements				\$ 13,269.16

Coversheet

Approval of Minutes from the March 11, 2025 CalOPS Board Meeting (attached)

Section:	IV. Consent Items
Item: (attached)	A. Approval of Minutes from the March 11, 2025 CalOPS Board Meeting
Purpose:	Vote
Submitted by:	
Related Material:	DRAFT 250311 CalOPS Board Minutes.pdf

DRAFT



California Online Public Schools

California Online Public Schools

Minutes

California Online Public Schools (CalOPS) Board Meeting

Date and Time

Tuesday March 11, 2025 at 4:00 PM

Location

CalOPS NorCal: 580 N. Wilma Avenue, Suite G, Ripon, CA 95366

CalOPS SoCal: 33272 Valle Road, San Juan Capistrano, CA 92675

1201 Cara Road, Dinuba, CA 93618

32946 Calle San Marcos, San Juan Capistrano, 92675

3753 W. Norberry Street, Lancaster, CA 93536

9423 Reseda Blvd. Apt #230, Northridge, CA 91324

4108 W Avenue J6, Lancaster, CA 93536

Join Zoom Meeting

<https://californiaops-org.zoom.us/j/92843576813>

Meeting ID: 928 4357 6813

Dial In: +1 (669) 900-9128 ext. 928-4357-6813# US

This meeting is open to members of the public. For information about meetings or for members of the public who require special accommodations to attend, please visit our website at www.californiaops.org/governance or contact the school offices: Dana Hohn (NorCal) or Eva McGahey (SoCal) at (800) 906-5166 at least 24 hours prior to the meeting. The board packet can be made available for public review by contacting the school offices prior to the Board meeting in compliance with California open meeting law.

Directors Present

A. Pulsipher (remote), D. Rivas (remote), E. Wickliffe (remote), J. Stockdale (remote), P. Pulsipher (remote)

Directors Absent

M. Henjum

Guests Present

A. Larsen (remote), B. Jamero, D. Hertzler (remote), E. McGahey (remote), H. Tamayo (remote), J. Colombero, Jen Brunner (remote), Jose Alameida (remote), K. Eng (remote), L. Carter (remote), L. Dombek (remote), M. Brockway (remote), M. White (remote), R. Dreifus (remote), R. Romero (remote), R. Savage (remote), S. Ford (remote)

I. Opening Items

A. Roll Call

CalOPS Staff

Ashley Larsen - Administrative Assistant
Ally Ireland - High School Assistant Principal
Bernie Jamero - Assistant Director of Finance - NorCal Office
Dan Hertzler - Director of Operations
Eva McGahey - Administrative Assistant
Hannah Hurley - Elementary School Assistant Principal
Heather Tamayo - Middle School Principal
Jen Brunner - High School Assistant Principal
Jose Alameida - Math Teacher
Julie Colombero - Assistant Director of Operations, Family Relations - SoCal Office
LaChelle Carter - Director of Finance
Leslie Dombek - Director of Educational Services
Marcus White - Elementary School Principal
Matt Brockway - High School Principal
Richard Savage - Superintendent
Richie Romero - Deputy Superintendent
Ryan Dreifus - Assistant Director of Human Resources
Stephen Ford - Assistant Superintendent

Contracted Staff

Kate Eng - Charter Impact Director of Client Finance

B. Call the Meeting to Order

J. Stockdale called a meeting of the board of directors of California Online Public Schools to order on Tuesday Mar 11, 2025 at 4:05 PM.

C. Approval of Agenda

E. Wickliffe made a motion to Approve the Agenda for the CalOPS Board Meeting.

A. Pulsipher seconded the motion.

The motion did not carry.

Roll Call

M. Henjum Absent

D. Rivas Aye

J. Stockdale Aye

E. Wickliffe Aye

P. Pulsipher Aye

A. Pulsipher Aye

II. Public Comment

A. Public Comment

The Board welcomes participation by the members of the public telephonically. To address an item on the agenda, before the scheduled start of the meeting, an individual must write their name and a short description of the agenda item on which they wish to comment on the card provided and submit this to the Chair, along with any materials they want to have distributed to the Board. Individuals who wish to address the Board telephonically must contact the School Leader by phone or by email at least twenty four (24) hours before the scheduled start of the Board meeting. If the individual wants to provide any written materials to the Board, these should be emailed to the School Leader at least twenty-four (24) hours before the scheduled start of the meeting.

The total time for any individual to present, either in person or via telephone, on an item on the agenda shall not exceed three (3) minutes, or six (6) minutes if the individual requesting to comment is a non English speaker and requires a translator, unless the Board grants additional time. However, in compliance with Board policy and the Brown Act, the Board is not permitted to discuss or take action on non-agenda items. Individuals desiring to make a formal presentation to the Board on an item not on the agenda but desiring it be placed on the agenda must provide notice and written submissions detailing the subject of the presentation to the School Leader at least fourteen (14) days prior to the meeting. Any such presentations shall not exceed fifteen (15) minutes in duration, unless otherwise permitted by the Chair.

To view the Board Public Comment Policy, visit the CalOPS Governance Page at californiaops.org/governance.

No requests for public comment were submitted in advance. No member of the public was present in person.

III. Oral Reports

A. Superintendent's Report

R. Savage presented general school updates, including improving program interfaces, technology distribution, and internal processes. Systems are functioning, but leadership wants to improve them. Enrollment closed Friday due to reaching 8500 students (up to 8600 this week) being that is what the school is staffed for.

Two weeks ago, CalOPS had the Oversight Visit with Capistrano USD. It went very well and relationships are developing with the new Director of Charter Schools and Superintendent. Presentation was received positively. Annual Oversight Visit with Ripon USD will be later this week. Their Superintendent is retiring, but the relationship remains healthy.

B. Principals' Report (attached)

M. Brockway offered updates at the High School level. He noted planning for the end of the school year. He also gave shout outs to all of his Assistant Principals for their hard work.

H. Tamayo offered updates at the Middle School level. She noted the efforts towards getting students on camera for proctored assessments. PFT has just been completed, and the team is investigating new curriculum options for Science, Social Studies, and English and Language Arts. She also gave kudos to Assistant Principals for work supporting families.

M. White offered updates at the Elementary School level. He thanked teachers for onboarding students throughout this year and mentioned preparations for proctored assessments. He invited the Board to come and sit in on a LiveClass.

C. Charter Impact Financial Report for CalOPS

K. Eng presented the 2nd Interim Financial Report, covering actuals through the month of January. There were minimal changes; negligible increase in attendance versus prior projections, increased revenue due to SPED formula adjustments and grade band shifts, increased expenses due to SPED services.

Highlights:

- **Attendance:** Projections **minimally increased(+0.3%)** to prior month, though shares shifted between grade bands
- **Revenue: +\$3.0M (+3%),** driven by SPED funding adjustments + grade band share shifts
- **Expenses:+\$4.2M (+4%),** driven by SPED services
- **Surplus: \$4.9M** (4.6% of expenses)
- **Ending Fund balance: \$30.4M**

- **Cash: \$38.8M** as of 1/31

D. Policy, Compliance, and Legislative Updates

D. Hertzler presented his updates. He noted that updated Board Policies on this agenda are being brought to the board after confirming they aligned with the Board Bylaws recently approved. Also noted the Title IX Policy which has been updated per current Ed Code and legislation.

For compliance updates, he noted that CLA presented at CCSA with current and proposed changes for audits and compliance. He will be working through that information to ensure compliance for next year's audit.

In regard to legislative changes, highlights included 2500 proposed bills with CCSA monitoring ~170, and 47 of them are high priority. AB 1493, AB 84, SB 414, SB 719 will be ones to watch closely. D. Hertzler and E. McGahey have been working on advocacy, introducing CalOPS to all new State Senators and Assemblypeople and setting up meetings with those interested.

He reminded the board to fill out their Form 700s and they are due by the end of the month.

E. Educational Services Update

L. Dombek presented the School Enhancement Target Review for Quarter 2.

Highlights:

- Grad Rate - Every 10 weeks, 68% of 12th grade students in their 4th year of high school will be on track for graduation.
 - Goal met
- Academic - Every 10 weeks, 50% of PLC SMART goals (math and schoolwide) will be met.
 - Goal met
- Engagement - Every 10 weeks, 90% of students will receive 5 successful contacts.
 - Goal not met
 - Working to ensure current processes are accurately logging every contact
 - Expected that percentages will rise with proctored assessments

IV. Consent Items

A. Approval of Minutes from the February 11, 2025 CalOPS Board Meeting (attached)

B. Ratification of Special Education Service Contracts (attached)

C.

Approval of Staffing Report (attached)

D. Approval of Expenditures over \$20k (attached)

E. Approval of Check Registry

F. Approval of Dual Enrollment Partnership Agreement with Saddleback Community College (attached)

G. Approval of Title IX Policy (attached)

H. Approval of CalOPS Employee Relocation and Hiring Policy (attached)

I. Approval of Board Policies (attached)

E. Wickliffe made a motion to approve the Consent Agenda, Items A-I.

D. Rivas seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

A. Pulsipher Aye

D. Rivas Aye

P. Pulsipher Aye

M. Henjum Absent

J. Stockdale Aye

E. Wickliffe Aye

V. Action Items

A. Approval of 2nd Interims (attached)

E. Wickliffe made a motion to approve Action Item A, 2nd Interims.

A. Pulsipher seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

A. Pulsipher Aye

E. Wickliffe Aye

P. Pulsipher Aye

D. Rivas Aye

J. Stockdale Aye

M. Henjum Absent

VI. Closing Items

A. Adjourn Meeting

E. Wickliffe made a motion to adjourn the CalOPS Board Meeting.

P. Pulsipher seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

E. Wickliffe Aye

M. Henjum Absent

P. Pulsipher Aye

J. Stockdale Aye

A. Pulsipher Aye

D. Rivas Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 4:47 PM.

Respectfully Submitted,

J. Stockdale

Coversheet

Approval of Minutes from the March 31, 2025 CalOPS Special Board Meeting (attached)

Section:	IV. Consent Items
Item:	B. Approval of Minutes from the March 31, 2025 CalOPS Special Board
Meeting (attached)	
Purpose:	Vote
Submitted by:	
Related Material:	Draft 250331 CalOPS Special Board Minutes.pdf

DRAFT



California Online Public Schools

California Online Public Schools

Minutes

California Online Public Schools (CalOPS) Special Board Meeting

Date and Time

Monday March 31, 2025 at 3:30 PM

Location

CalOPS NorCal: 580 N. Wilma Avenue, Suite G, Ripon, CA 95366

CalOPS SoCal: 33272 Valle Road, San Juan Capistrano, CA 92675

1201 Cara Road, Dinuba, CA 93618

32946 Calle San Marcos, San Juan Capistrano, 92675

3753 W. Norberry Street, Lancaster, CA 93536

9423 Reseda Blvd. Apt #230, Northridge, CA 91324

4108 W Avenue J6, Lancaster, CA 93536

Join Zoom Meeting

<https://californiaops-org.zoom.us/j/92843576813>

Meeting ID: 928 4357 6813

Dial In: +1 (669) 900-9128 ext. 928-4357-6813# US

This meeting is open to members of the public. For information about meetings or for members of the public who require special accommodations to attend, please visit our website at www.californiaops.org/governance or contact the school offices: Dana Hohn (NorCal) or Eva McGahey (SoCal) at (800) 906-5166 at least 24 hours prior to the meeting. The board packet can be made available for public review by contacting the school offices prior to the Board meeting in compliance with California open meeting law.

Directors Present

A. Pulsipher (remote), D. Rivas (remote), E. Wickliffe (remote), J. Stockdale (remote), P. Pulsipher (remote)

Directors Absent

M. Henjum

Guests Present

D. Hertzler (remote), E. McGahey, J. Sitomer (remote), L. Carter (remote), R. Romero (remote), R. Savage (remote), S. Ford (remote)

I. Opening Items

A. Roll Call

CalOPS Staff

Bernie Jamero - Assistant Director of Finance - NorCal Office
Dan Hertzler - Director of Operations
Eva McGahey - Administrative Assistant - SoCal Office
LaChelle Carter - Director of Finance
Richard Savage - Superintendent
Richie Romero - Deputy Superintendent
Stephen Ford - Assistant Superintendent

Contracted Staff

James Sitomer

B. Call the Meeting to Order

J. Stockdale called a meeting of the board of directors of California Online Public Schools to order on Monday Mar 31, 2025 at 3:32 PM.

C. Approval of Agenda

E. Wickliffe made a motion to approve the agenda.
A. Pulsipher seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

D. Rivas Aye
J. Stockdale Aye
P. Pulsipher Aye
E. Wickliffe Aye
M. Henjum Absent
A. Pulsipher Aye

II. Public Comment

A. Public Comment

The Board welcomes participation by the members of the public telephonically. To address an item on the agenda, before the scheduled start of the meeting, an individual must write their name and a short description of the agenda item on which they wish to comment on the card provided and submit this to the Chair, along with any materials they want to have distributed to the Board. Individuals who wish to address the Board telephonically must contact the School Leader by phone or by email at least twenty four (24) hours before the scheduled start of the Board meeting. If the individual wants to provide any written materials to the Board, these should be emailed to the School Leader at least twenty-four (24) hours before the scheduled start of the meeting.

The total time for any individual to present, either in person or via telephone, on an item on the agenda shall not exceed three (3) minutes, or six (6) minutes if the individual requesting to comment is a non English speaker and requires a translator, unless the Board grants additional time. However, in compliance with Board policy and the Brown Act, the Board is not permitted to discuss or take action on non-agenda items. Individuals desiring to make a formal presentation to the Board on an item not on the agenda but desiring it be placed on the agenda must provide notice and written submissions detailing the subject of the presentation to the School Leader at least fourteen (14) days prior to the meeting. Any such presentations shall not exceed fifteen (15) minutes in duration, unless otherwise permitted by the Chair.

To view the Board Open Meeting Policy, visit the CalOPS Governance Page at californiaops.org/governance.

No requests for public comment were submitted in advance. No member of the public was present in person.

III. Action Items

A. Approval of Auditor Selection (attached)

E. Wickliffe made a motion to approve Action Item A, Auditor Selection.

L. Carter presented Action Item A, Auditor Selection for 2024-25. There were no additional questions posed by the board.

The board **VOTED** to approve the motion.

Roll Call

M. Henjum Absent

J. Stockdale Aye

A. Pulsipher Aye

E. Wickliffe Aye

D. Rivas Aye

P. Pulsipher Aye

IV. Closing Items

A. Adjourn Meeting

E. Wickliffe made a motion to adjourn the CalOPS Special Board Meeting.

A. Pulsipher seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

E. Wickliffe Aye

P. Pulsipher Aye

A. Pulsipher Aye

M. Henjum Absent

D. Rivas Aye

J. Stockdale Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 3:37 PM.

Respectfully Submitted,

J. Stockdale

Coversheet

Ratification of Special Education Service Contracts (attached)

Section:	IV. Consent Items
Item:	C. Ratification of Special Education Service Contracts (attached)
Purpose:	Vote
Submitted by:	
Related Material:	250408 Approved SPED Contracts.pdf 2024-25 SPED Contracts - New Addenda for Mar.pdf

SPED Contracts

April 8, 2025 CalOPS Board Meeting

NEW ADDENDA		
2024-25 SERVICE PROVIDERS/CONTRACTS	Addendum Notes	Addendum Status
Visual Processing Institute (Non-NPA)	45-min minimum and IEP attendance	FULLY EXECUTED 3/11/2025
Oxford Consulting Services, Inc.	OT provided by COTA	FULLY EXECUTED 3/12/2025
NJA Therapy Services, Inc.	No Show/Late Cancellation for Virtual or Center-Based	FULLY EXECUTED 3/17/2025
Casa Pacifica Centers for Children & Families (NPS/RTC)	DHH Services	FULLY EXECUTED 3/27/2025



California Online
Public Schools

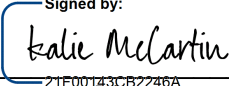
Addendum to Master Contract
School Year: 2024-25

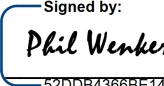
The purpose of this document is to make known certain items regarding the Nonpublic, Nonsectarian School/Agency Services Master Contract **2024-2025** between **California Online Public Schools** and **Visual Processing Institute**.

In consideration of the mutual promises herein, the parties, intending to be legally bound, hereby agree that the following constitutes additional terms and conditions to the stated contract. These services will be designated to California Online Public School's students for the **2024-2025** school year effective **November 12, 2024**.

Visual Processing Institute has agreed to extend vision services at a 45-minute minimum at 200.00 per hour. Provider will bill for IEP meeting attendance at \$350 per hour.

The parties reaffirm that, other than what is stated in this addendum, no other terms or conditions of the above-mentioned original contract have been modified, negated, or amended.

Signed by: 
Signature: Katie McCartin
Printed Name: Katie McCartin
Title: CEO
NPA/S: N/A
Dated: 03/11/2025

Signed by: 
Signature: Phil Wenker
Printed Name: Phil Wenker
Title: Director of Student Services
LEA: California Online Public Schools
Dated: 03/07/2025



Treating Beyond 20/20

*Specializing in Visual Rehabilitation,
Pediatric Vision Care, and Sports Vision*
www.VisualProcessingInstitute.com
Phone: 424-407-3303 Fax: 424-407-3309

**31461 Rancho Viejo Road, Suite 103
San Juan Capistrano, CA 92675
*10801 National Blvd, Suite 430
Los Angeles, CA 90064*

Kalie McCartin, O.D.

**2790 Skypark Drive, Suite 115
Torrance, CA 90505*

**2424 SE Bristol Street, Suite 200
Newport Beach, CA 92660*

Vision Therapy Program Estimate

Summary of charges:

Optometric Visual Processing Evaluation: \$600
 Doctor's Hourly Rate for Meetings: \$350
 Optometric Visual Therapy Session: 45-minute session: \$200
 Progress Report: 45-minute office visit: \$400
 - Progress reports are recommended every 12 sessions

Cancellations:

- Missed therapy sessions that are canceled with greater than a 48-hour notice are still charged but are given a credit that is good to be made up within 30 days of the originally scheduled session and can be made up in advance before the originally scheduled session.
- Therapy sessions that are **missed or canceled within less than 48 hours** of the therapy start time will be forfeited, and **the full amount** of the session will be charged. *Please see our cancellation policy for details.

We are very excited to have you in our vision therapy program. It is our promise to you to individualize the program to suit your needs and make it as efficient as possible. In return, we expect open communication and an equal level of commitment from you when it comes to staying on schedule and completing therapy sessions to the best of your ability. There is a great deal of planning involved in individual vision therapy and we appreciate your consideration when scheduling challenges present themselves. Thank you and we look forward to maximizing your vision potential.

Visual Processing Institute Team
Info@visualprocessinginstitute.com

I have read and acknowledged the above information, and my questions have been answered.

Patient Name: _____

Signed: _____ Relation to patient: _____ Date: _____



California Online Public Schools

Addendum to Master Contract School Year: 2024-25

The purpose of this document is to make known certain items regarding the Nonpublic, Nonsectarian School/Agency Services Master Contract **2024-2025** between **California Online Public Schools** and **Oxford Consulting Services, INC.**

In consideration of the mutual promises herein, the parties, intending to be legally bound, hereby agree that the following constitutes additional terms and conditions to the stated contract. These services will be designated to California Online Public School's students effective for the **2024-2025** school year.

Oxford Consulting Services, INC. will extend occupational therapy services provided by a COTA at 80.00 per hour.

The parties reaffirm that, other than what is stated in this addendum, no other terms or conditions of the above-mentioned original contract have been modified, negated, or amended.

DocuSigned by:
Christina Russi
Signature: C791A85C2B8428...
Printed Name: CHRISTINA RUSSI
Title: Director Clinical operations and Growth
NPA/S: oxford consulting services
Dated: 03/12/2025

Signed by:
Phil Wenker
Signature: 52DD84300BE14E4...
Printed Name: Phil Wenker
Title: Director of Student Services
LEA: California Online Public Schools
Dated: 03/12/2025



California Online Public Schools


Addendum to Master Contract School Year: 2024-25


The purpose of this document is to make known certain items regarding the Nonpublic, Nonsectarian School/Agency Services Master Contract **2024-2025** between **California Online Public Schools** and NJA Therapy Services Inc.

In consideration of the mutual promises herein, the parties, intending to be legally bound, hereby agree that the following constitutes additional terms and conditions to the stated contract. These services will be designated to California Online Public School's students for the **2024-2025** school year.

CalOPS will pay Contractor for No Show, Late Cancellations based on the rate sheet provided at 105.00 per session for in-home services and 95.00 for virtual or center-based services.

The parties reaffirm that, other than what is stated in this addendum, no other terms or conditions of the above-mentioned original contract have been modified, negated, or amended.

Signed by:

Signature: 63A6347EC6974C4
Printed Name: Naomi Achondo
Title: CEO
NPA/S: NJA Therapy Services Inc
Dated: 03/17/2025

Signed by:

Signature: 52DDB4366BE14E4...
Printed Name: Phil Wenker
Title: Director of Student Services
LEA: California Online Public Schools
Dated: 03/17/2025



NJA Therapy CENTER

3629 Lynoak Dr
Pomona, CA 91767

IEE ASSESSMENT RATE

****Inclusive of materials, observation, test administration, scoring, report writing
*2 hours of IEP Attendance (MAX)***

Occupational Therapy (OT)	\$1500
OT SIPT Evaluation	\$2500
Speech Language	\$1500
Physical Therapy (PT)	\$1200
Assistive Technology	\$1000

SESSION RATE

Virtual or CENTER Based

*****Rates can be negotiated**

OT	\$130/SESSION
Speech Language	\$130/SESSION
PT VIRTUAL ONLY	\$130/SESSION
AT service/ Consult	\$95/HR
IEP Attendance in excess of 2 hrs., <i>billed at 1hr minimum</i>	\$95/HR
LATE CANCELLATION/NO SHOW (same day cancellation)	\$95

**** In HOME (within 15 mile range of our center) \$200 per session (max 50 minutes); \$105
for no show/ same day cancellation**



California Online
Public Schools

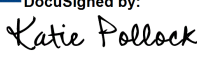
Addendum to Master Contract
School Year: 2024-25

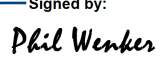
The purpose of this document is to make known certain items regarding the Nonpublic, Nonsectarian School/Agency Services Master Contract **2024-2025** between **California Online Public Schools** and **Casa Pacifica Centers for Children & Families (CASA)**.

In consideration of the mutual promises herein, the parties, intending to be legally bound, hereby agree that the following constitutes additional terms and conditions to the stated contract. These services will be designated to California Online Public School's students for the **2024-2025** school year effective **January 21, 2025**.

CASA will bill 143.17 for DHH services (which may include both direct and indirect services)

The parties reaffirm that, other than what is stated in this addendum, no other terms or conditions of the above-mentioned original contract have been modified, negated, or amended.

DocuSigned by:

Signature: F9DFF00C8C7B4B6...
Printed Name: Katie Pollock
Title: CFO
NPA/S: 56-72546-7087984
Dated: 03/27/2025

Signed by:

Signature: 32DDB4366BE14E4...
Printed Name: Phil Wenker
Title: Director of Student Services
LEA: California Online Public Schools
Dated: 03/27/2025

Coversheet

Approval of Staffing Report (attached)

Section:	IV. Consent Items
Item:	D. Approval of Staffing Report (attached)
Purpose:	Vote
Submitted by:	
Related Material:	David Paski Resume 2025.pdf CalOPS Staffing Report - 04.08.25.pdf

DAVID PASKI

📍 13381 Sandhurst Pl., North Tustin, CA 92705 📞 (949) 903-6144 ✉️ dpaski@aesd.org

OBJECTIVE

Education Specialist position (Mild/Mod) position.

SUMMARY

Professional educator experienced in both virtual and in-person settings. Proven ability to manage challenging caseloads to support students with special needs and their families. Strong team contributor, with effective collaboration and communication skills.

EXPERIENCE

- 2019-2025 Special Day Class Teacher- Mild/Moderate, 4,5 & 6th Grades
2017-2019 Resource Teacher, K-6th Grades
Anaheim Elementary School District, Anaheim, CA
- 2015-2017 Resource Teacher, K-8th Grades
2012-2015 Elementary Teacher, 4th & 5th Grades
California Connections Academy Charter School, San Juan Capistrano, CA

EDUCATION

- 2015 Education Specialist Teacher Preparation Program
2012 Multiple Subject Teacher Preparation Program
Concordia University, Irvine, CA
- 1998 Bachelor of Science, Business Administration - Concentration in Marketing
San Jose State University, San Jose, CA

CERTIFICATIONS

- 2019 Multiple Subject Clear Credential
Education Specialist Clear Credential
UC San Diego Extension, San Diego, CA

PROFESSIONAL DEVELOPMENT

Love & Logic, Restorative Practices, Whole Brain Teaching, Calm Classroom, Twig Science

TECHNOLOGY

Mac & Windows, Office, Google, Promethean Board

WORK HISTORY

- 2006-2009 *Commercial Construction:* Project Estimator, Pacific Architectural Millwork, Brea, CA
2003-2006 *Commercial Construction:* Contracts Manager, Sheedy Hoist, Santa Fe Springs, CA
1998-2002 *Technology:* Marketing Manager, Quantum Corporation, San Jose, CA



CalOPS Staffing Report
April 2025

New Hires

Name	Title	Salary	Start Date
David Paski	Special Education Teacher	\$117,020.25	3/17/2025

Departing Employees

Name	Title	Last Day of Work	Reason for Living
Viridiana Acosta	Administrative Assistant	3/14/2025	Released

Coversheet

Approval of Expenditures over \$20k (attached)

Section:	IV. Consent Items
Item:	E. Approval of Expenditures over \$20k (attached)
Purpose:	Vote
Submitted by:	
Related Material:	24-25 CalOPS Over 20K (POs & Invoices) - April Board Meeting.pdf Purchase Orders Over 20k April 2025 Board Meeting.pdf

CalOPS PURCHASE ORDERS Over 20k

Number	Date	Requestor	Vendor	Purpose	Amount
2024-25-100	3/26/2025	Richie/Britnie	WestEd	Leadership Coaching Project- 25/26 SY - Revised Quote	\$306,250.00
2024-25-101	3/27/2025	Richie/Britnie	MAGIC SOFTWARE INC	Improved system integration	\$20,000.00

CalOPS INVOICES To Be Paid Over 20k

(Invoices will be processed for payment once Board has approved)

Date Paid by ACH/WIRE	Uploaded to Charter Impact	Batch Date	Batch School or ACH/WIRE	Vendor	Invoice#	Date of Invoice	Amount	Description	School Allocation
	3/5/2025	3/5/2025	SoCal	Capistrano Unified School District	68UI0970	02/27/2025	\$82,374.00	District Oversight Fees	SoCal
03/11/2025			ACH	HSA			\$21,182.64	Benefits	All Schools
03/12/2025			ACH	Empower			\$195,399.85	Benefits	All Schools
	3/13/2025	3/12/2025	SoCal	Oxford Consulting Services Inc	167030	01/31/2025	\$111,024.00	SPED Services	All Schools
	3/13/2025	3/12/2025	SoCal	Oxford Consulting Services Inc	167039	01/31/2025	\$23,858.95	SPED Services	SoCal
	3/13/2025	3/12/2025	SoCal	Effectual Educational Consulting Services	12860	12/31/2024	\$24,418.90	SPED Services	SoCal
	3/13/2025	3/12/2025	SoCal	Milestones Therapy Group	1212 Revised	01/15/2025	\$72,952.65	SPED Services	School Allocation on Invoice
	3/13/2025	3/12/2025	SoCal	Milestones Therapy Group	1219 Revised	02/11/2025	\$97,683.07	SPED Services	School Allocation on Invoice
	3/13/2025	3/12/2025	NorCal	Young Minney & Corr LLP	14508	01/25/2025	\$35,730.00	SPED Legal	NorCal
03/13/2025			ACH	Pacific Hotel Management Inc- Hyatt Regency	#30823867	2/6/2025	\$60,000	BTS 25-26 SY -Deposit	All Schools
03/19/2025			ACH	MetLife	Feb 2025	3/18/2025	\$74,839.55	Benefits	All Schools
03/20/2025			ACH	Cigna Health			\$434,581.51	Staff Medical Benefits	All Schools
	3/20/2025	3/20/2025	SoCal	TTC4SUCCESS	110	03/07/2025	\$143,996.31	SPED Services	School Allocation on Invoice
	3/20/2025	3/20/2025	SoCal	TTC4SUCCESS	88	02/15/2025	\$112,634.55	SPED Services	School Allocation on Invoice
	3/20/2025	3/20/2025	SoCal	Clifton Larson Allen	L251140229	03/18/2025	\$25,446.00	Professional Services: Accounting Services/Audit	All Schools
	3/20/2025	3/20/2025	SoCal	Nasco	694992	03/17/2025	\$21,101.85	Instructional: Other Curriculum	All Schools
	3/20/2025	3/20/2025	SoCal	SoftMSP, LLC	1005	02/28/2025	\$21,584.00	Facilities: Equipment/Supplies	All Schools
03/24/2025			ACH	InterPres Corporation			\$31,114.80	SoCal Office Rent	SoCal
03/25/2025			ACH	SoftMSP	1008	3/18/2025	\$670,697.50	Additional Chromebooks	All Schools
03/26/2025			ACH	JP Morgan Chase Bank		02/28/2025	\$101,055.57	District Corporate Card Purchases - AutoPay	All Schools
03/26/2025			ACH	Empower			\$196,575.39	Benefits	All Schools
03/26/2025			ACH	HSA			\$20,786.26	Benefits	All Schools
	3/28/2025	3/27/2025	SoCal	El Paseo Children's Center Inc.	3571	01/31/2025	\$219,974.72	SPED Services	SoCal
	3/28/2025	3/27/2025	SoCal	Casa Pacifica Centers for Children & Families	36752	02/28/2025	\$36,400.00	SPED Services	SoCal
	3/28/2025	3/27/2025	NorCal	El Paseo Children's Center Inc.	3572	01/31/2025	\$90,249.62	SPED Services	NorCal
	3/28/2025	3/27/2025	Central Valley	El Paseo Children's Center Inc.	3573	01/31/2025	\$43,764.34	SPED Services	Central Valley
	3/28/2025	3/27/2025	Monterey Bay	El Paseo Children's Center Inc.	3576	01/31/2025	\$21,452.46	SPED Services	Monterey Bay
	3/28/2025	3/27/2025	SoCal	SoftMSP, LLC	1007	03/15/2025	\$44,137.46	Facilities: Equipment/Supplies	All Schools
			Pending	CSC	1843983-1	02/21/2025	\$22,500.00	Professional Services: Other School Expense	All Schools
			Pending	DLR Ticket Fulfillment C/O The Disneyland Resort		03/28/2025	\$21,328.00	Student Related: Student Activities-Grad Nite 2025	All Schools
			Pending	CFOMW Tax, LLC		3/28/2025	\$384,000.00	Professional Services: Other School Expense	All Schools
			Pending	Pacific Hotel Management Inc- Hyatt Regency	#30823867	02/06/2025	\$95,000.00	BTS 25-26 SY - 2nd Deposit	All Schools
			Pending	Charter Impact	17172	04/01/2025	\$122,495.00	Professional Services: Other School Contracted Services	All Schools
			Pending	Pacific Hotel Management Inc- Hyatt Regency	#30823867	02/06/2025	\$95,000.00	BTS 25-26 SY 3rd Deposit	All Schools



California Online
Public Schools

2024-2025
PURCHASE ORDER

California Online Public Schools

33272 Valle Road, San Juan Capistrano, CA 92675
(949) 461-1667 Phone (949) 240-7895 Fax

Purchase Order Number: 2024 - 25 - 100

Date: 3/26/2025

Vendor Contact Name: Ayele Dodoo

Vendor Phone Number: 877-493-7833

Vendor Fax Number:

Email P.O. to vendor? ☒ Yes ☐ No

Vendor Email: adodoo@wested.org

Vendor: WestEd

Address: 730 Harrison Street

City: San Francisco

State: CA

Zip: 94107

Requester:

Department:

Intent/Purpose:

Signature: _____ Date: _____

Product/Description	Sales Quote#	Item #	Cost	Qty	Total Cost
Six (6), 2-hour virtual sessions-Up to 20 People	-	-	\$ 40,000.00	1	\$ 40,000.00
System leadership-Full-day, in-person retreat -Up to 15 People	-	-	\$ 26,250.00	1	\$ 26,250.00
Six (6), 2-hour virtual sessions-Up to 30 People	-	-	\$ 60,000.00	1	\$ 60,000.00
Six (6), 2-hour virtual sessions-Up to 20 People	-	-	\$ 40,000.00	1	\$ 40,000.00
Eight (8), 90-minute or Twelve (12), 60-minute coaching sessions, orientation + CALL Survey	-	-	\$ 20,000.00	7	\$ 140,000.00
* Project Timeline July 2025 - June 2026					\$ -
*Payment Schedule This is a fixed-price contract. 50% shall be due on October 31, 2025 50% shall be due on June 30, 2026					\$ -
***See attached SOW for details.					\$ -
DocuSigned by:					\$ -
Order Total					\$306,250.00

Signature (or email approval): Brian Anderson Date: 03/26/2025

Purchaser/Requestor: [Signature] Date: 03/26/2025

DocuSigned by: [Signature] Date: 03/26/2025

Administrator Approval (required): Bernie Jamero Date: 03/26/2025

Finance Approval (required): _____ Date: _____

☐ via email approval (see attached)



**Proposal for California Online Public Schools
Solidifying Systemwide Leadership Capacity**

Scope of Work:

WestEd will provide professional learning services to leaders in The California Online Public Schools. The focus of this scope is to enhance and sustain the leadership capacity of central office and K-12 leaders. Leaders will experience services that deepen leadership capacity and align leadership practices. The impact will be measured through the administration of the CALL Survey to school and district personnel as a pre, interim, and post-assessment to track progress.

Lead the Learning - Build Your Leadership Playbook:

This workshop series is designed to support leaders in assessing and growing current leadership and learning strategies through the exploration of the following topics:

- Personal Leadership and Emotional Intelligence
- Relationship Management
- Building and Sustaining Teams
- Talent Management
- Coaching
- Facilitation

Cohort 1

Session Format	Cost
Six (6) two-hour virtual sessions	\$40,000/up to 20 people

Cohort 2

Session Format	Cost
Six (6) two-hour virtual sessions	\$60,000/up to 30 people

Leadership Retreat:

The Leadership retreat will provide an opportunity for leaders to reflect on the first half of the school year, continue to build relationships, and determine the focus of the upcoming semester.

WestEd will:

*Proposal for California Online Public Schools - Solidifying Systemwide Leadership Capacity
Proposal presented February 2025*



Proposal for California Online Public Schools Solidifying Systemwide Leadership Capacity

- Conceptualize, plan, and facilitate Leadership Retreat
- Develop meeting protocols and co-facilitate an interactive retreat
- Debrief meeting outcomes and plan next steps

Team Composition	Number of Sessions and Timeline	Cost
System Leadership	Full-day, in-person retreat	\$26,250/up to 15 people

Leading from the Middle:

This workshop series provides a learning space for systems leaders to lead for equity and innovation from the middle. They will practice using tools and frameworks to understand and navigate the demands of systems-level leadership and the reality of constant change. Additionally, they will practice effective project leadership and team development strategies through exploration of the following topics:

- The Pivotal Role of Central Office Leaders
- Doing Differently with Less
- Distributing Leadership: Breaking Down Silos
- Creating and Leading Agile Teams
- Managing the Leadership Pipeline
- Leadership Transitions: Managing Organizational Knowledge

Session Format	Cost
Six (6) two-hour virtual sessions	\$40,000/up to 20 people

Leadership Coaching:

WestEd will provide executive leaders with resources (i.e. current applicable research and planning support) as requested. The focus of the coaching will be based on the following:

- Self-identified needs of the leader receiving coaching
- The Comprehensive Assessment of Leadership for Learning (CALL) assessment provides feedback on the research-based leadership practices necessary to improve teaching and learning



Proposal for California Online Public Schools Solidifying Systemwide Leadership Capacity

Number of Sessions	Cost
Eight (8), 90-minute or Twelve (12), 60-minute coaching sessions, orientation + CALL Survey	\$20,000/per leader (seven leaders leaders total)

Total Project Cost:

Playbook for Leaders Cohort 1	\$40,000
Playbook for Leaders Cohort 2	\$60,000
Leadership Retreat	\$26,250
Leading From the Middle	\$40,000
Leadership Coaching	\$140,000
Total	\$306,250

WestEd will provide all services in person and via video-conferencing, phone, and email.

Project Timeline:

July 2025 - June 2026

Payment Schedule:

This is a fixed-price contract.

- 50% shall be due on October 31, 2025
- 50% shall be due on June 30, 2026

After reviewing the proposal, if you decide the proposed scope and timeframe should be altered further, we would be happy to make modifications and provide a revised estimated fee. We appreciate the confidence you have in WestEd and look forward to working with the California Online Public Schools on this project. If you have any questions about the proposal, please contact Ayele Dadoo, Ed.D. at Adadoo@wested.org.

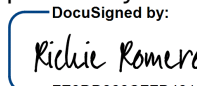
WestEd policies require adherence to the CDC and California Department of Public Health.



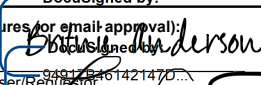
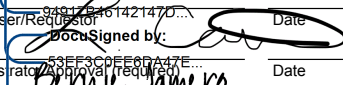
2024-2025
PURCHASE ORDER

California Online Public Schools
33272 Valle Road, San Juan Capistrano, CA 92675
(949) 461-1667 Phone (949) 240-7895 Fax

Purchase Order Number:	2024 - 25 - 101	Vendor:	MAGIC SOFTWARE INC
Date:	3/27/2025	Address:	N/A
Vendor Contact Name:	Sean Strathy	City:	
Vendor Phone Number:	(845) 642-4001	State:	
Vendor Fax Number:		Zip:	
Email P.O. to vendor?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Vendor Email:	sean.strathy@magicedtech.com		

Requester:	Richie Romero		
Department:	Admin		
Intent/Purpose:	Improved system integration		
DocuSigned by:			
Signature:		Date:	03/27/2025

Product/Description	Sales Quote#	Item #	Cost	Qty	Total Cost
Project Management-Coordination and oversight of the project.	-	-	\$ 3,500.00	1	\$ 3,500.00
Stakeholder Interviews-Sessions with California Online Public Schools team members.	-	-	\$ 3,000.00	1	\$ 3,000.00
System Architecture Review-Detailed review of current SIS and LMS setups.	-	-	\$ 5,000.00	1	\$ 5,000.00
Data Model Analysis-Analysis of data integration and integrity.	-	-	\$ 3,500.00	1	\$ 3,500.00
Technical Feasibility Study-Assessment of potential migrations.	-	-	\$ 2,000.00	1	\$ 2,000.00
Discovery Report Compilation-Creation of the comprehensive report.	-	-	\$ 2,000.00	1	\$ 2,000.00
Strategic Presentation-Presentation of findings and recommendations.	-	-	\$ 1,000.00	1	\$ 1,000.00
DocuSigned by:					\$ -
Signatures for email approval:			Order Total		\$20,000.00

Purchaser/Requestor	Date
DocuSigned by: 	03/27/2025
Administrator Approval required	Date
DocuSigned by: 	03/28/2025
Finance Approval required	Date

☐ via email approval (see attached)



California Online
Public Schools

Statement of Work

Discovery Phase – California Online Public Schools Technical
Infrastructure and Application Management Services



Date: March 26th, 2025
Submitted by: [Sean Strathy](#)



TABLE OF CONTENTS

Executive Summary	3
Project Overview	3
Why Magic?	3
Key Benefits of Partnering with Magic	3
Scope of Work	4
Out of Scope	4
Assumptions	5
Deliverables	5
Receivables	6
Governance and Engagement Model	6
Governance Model	6
Communication Model	8
Commercials	9
Change Request Management Process	9

Introduction

This Statement of Work ("SOW"), effective as of 27th March 2025 ("Effective Date"), is made as part of the Master Services Agreement of (the "MSA") by and between **California Online Public Schools** and **Magic Software Inc.** ("Magic" or "Magic EdTech").

This SOW will be governed by the Terms and Conditions set forth in the MSA. Additional terms and conditions that apply to the tasks defined in this SOW are provided below and shall govern in the case of any conflicts with the terms of the MSA.

Executive Summary

Project Overview

California Online Public Schools currently utilizes SaaS versions of SIS and LMS from different partners, experiencing integration challenges due to inconsistent data models and feature gaps. The proposed project aims to conduct a comprehensive discovery phase to evaluate these systems, identifying inefficiencies and potential improvements. This phase will explore the possibility of migrating to Canvas Community Edition or an alternative SIS, based on the findings. The insights gained will inform a strategic plan to optimize and potentially transform California Online Public Schools's educational technology landscape.

Why Magic?

Magic EdTech brings unparalleled expertise in educational technology integration and management. With a proven track record of resolving complex system challenges and implementing scalable solutions, Magic EdTech is ideally positioned to guide California Online Public Schools through a strategic enhancement of its technical infrastructure.

Key Benefits of Partnering with Magic

✓ **Instructure Partner:** Magic EdTech's has been a build-service partner leveraging Instructure solutions.

✓ **Expert Analysis and Insightful Recommendations:** Magic EdTech's depth of experience ensures not only the identification of existing issues but also the provision of actionable, forward-thinking solutions that align with educational best practices and technological advancements.

✓ **Customized Solutions:** Understanding that one size does not fit all in educational technology, Magic EdTech tailors solutions specifically to meet the unique needs and challenges of California Online Public Schools.

✓ **Strategic Long-term Planning:** Beyond immediate fixes, Magic EdTech emphasizes sustainable, scalable strategies that accommodate future growth and technological evolution.

Project Execution Strategy

The project will be executed over a 5 week period, structured around a series of targeted workshops and analysis sessions. These sessions will involve direct interactions with California Online Public Schools’s key stakeholders to ensure a thorough understanding of the needs and challenges with existing solution. Magic EdTech will deploy a dedicated Project Management Office (PMO) to oversee all project activities, ensuring milestones are met within the planned timeframes and budgets. A phased approach allows for meticulous assessment and detailed reporting, culminating in a strategic presentation of findings and recommendations.

This document outlines the scope, assumptions, exclusions, required client inputs, and deliverables for the engagement, and pricing. Magic EdTech is committed to delivering an efficient, high-quality, and scalable solution that aligns with California Online Public Schools long-term digital transformation objectives.

Scope of Work

The scope of work for the discovery phase is designed to thoroughly assess and analyze the current integration between California Online Public Schools's SIS and LMS systems, understand the user experiences and operational challenges, and evaluate the feasibility of potential system transitions. This comprehensive analysis will set the foundation for detailed recommendations and strategic planning for future improvements.

Kick-off Meeting& Stakeholder Interviews	Establish project scope, objectives, and stakeholder alignment. Gather insights on challenges, usage, and expectations from system users and administrators.	Week 1
System Architecture Review	Identify structural inefficiencies and integration issues in the current setups of Canvas and School Pathways.	Weeks 2
Data Model Analysis Technical Feasibility Study	Assess data flow, integrity, and identify discrepancies that impact system performance and user experience. Evaluate the technical and operational feasibility of migrating to Canvas Community Edition or another SIS.	Week 3-4
Discovery Report Compilation Strategic Presentation	Compile findings into a detailed report outlining current challenges, insights from stakeholder interviews, and preliminary recommendations. Present the discovery report to California Online Public Schools leadership,	Week 5

	highlighting key findings and potential strategic improvements.	
--	---	--

This structured approach allows for a deep dive into the existing systems, ensuring that all relevant aspects are considered and appropriately addressed. The timeline allocates sufficient time for thorough analysis and stakeholder engagement, culminating in strategic recommendations tailored to meet the needs and objectives of California Online Public Schools.

Out of Scope

The following items are defined as out of scope for the discovery phase of the project:

1. Actual changes or upgrades to the SIS and LMS systems are out of scope during the discovery phase. This phase is solely for analysis and strategic planning.
2. Modifications or assessments of California Online Public Schools's network infrastructure are not included.
3. While the main focus is on the SIS and LMS platforms, other unrelated IT systems and software used by California Online Public Schools are excluded from this analysis.
4. The provision of training sessions or ongoing support post-discovery phase is out of scope but may be considered in future phases.

Assumptions

The following assumptions are made to ensure the project’s smooth execution:

1. Magic will need 2-3 weeks heads up to ramp up the team for the engagement.
2. It is assumed that Magic EdTech will be granted full access to all necessary systems, documentation, and resources at California Online Public Schools as required for the discovery phase. Full cooperation from California Online Public Schools's IT staff and other relevant personnel is expected.
3. Key stakeholders, including IT managers, system users, and decision-makers at California Online Public Schools, will be available for interviews and consultations as scheduled throughout the project timeline.
4. Complete and up-to-date documentation of the current SIS and LMS systems is available for review. Any gaps in documentation could impact the accuracy of the system review and recommendations.
5. All recommendations provided at the end of the discovery phase are subject to approval by California Online Public Schools management. No changes will be implemented without explicit consent and strategic decision-making from California Online Public Schools.
6. The existing technical environments are stable and will not undergo any significant changes during the discovery phase which could affect the findings or recommendations.

These assumptions are critical for the planning and execution of the discovery phase, helping to manage expectations and ensure that the project progresses efficiently and effectively.

Deliverables

1	Project Plan	Detailed project timeline, milestones, and dependencies.	Smartsheet / XLS
2	Discovery Report	A detailed document outlining all findings, including system inefficiencies, data integrity issues, stakeholder insights, and preliminary recommendations for improvements or system transitions.	PDF/Print Document
3	Strategic Presentation	A formal presentation summarizing the key findings from the discovery report, presented to California Online Public Schools's executive team and key stakeholders to facilitate strategic discussions and decision-making.	

Receivables

1	Access to Systems and Documentation	Complete access to current SIS and LMS systems and related documentation for thorough analysis.	Critical
2	Stakeholder Availability	Availability of California Online Public Schools's IT staff, administrators, and educators for interviews and consultations.	High
3	Operational Data	Provision of operational data and reports that illustrate current system usage and performance.	High
4	Strategic Goals and Objectives	Clear communication of California Online Public Schools's long-term strategic goals and objectives to align the discovery findings with expected outcomes.	Medium
5	Feedback on Initial Findings	Timely feedback on the initial findings and recommendations to ensure alignment with California Online Public Schools's expectations and requirements.	Medium

Team Profiles and Governance Structure

Here's a recommended team profile for the consulting engagement.

Team Profiles

Enterprise Architect

An experienced Technology leader with 12+ years experience in EdTech.

Orchestrates the organization's technology strategy across multiple learning platforms, ensuring cohesive architecture, compliance (FERPA, GDPR), and interoperability (LTI, SCORM, xAPI).

By setting enterprise-wide standards around data integrity and accessibility (WCAG), they enable seamless data exchange, foster innovation in areas like cloud infrastructure and AI/ML, and align long-term educational goals with a secure, future-proof technology ecosystem. Other experience includes:

- Define and maintain the overarching architectural vision, ensuring alignment with long-term organizational and EdTech goals.
- Establish and enforce enterprise-wide design principles, standards (LTI, SCORM, xAPI), and frameworks to maintain consistency across systems.
- Work closely with executive leadership, product teams, and technical architects to translate business requirements into scalable, secure, and compliant architectures.
- Oversee data governance policies, privacy regulations (FERPA, GDPR), and security best practices to ensure trust and compliance.
- Ensure seamless integration and optimal performance of diverse EdTech platforms (LMS, content authoring, assessment tools) through standardized APIs and protocols.
- Monitor emerging technologies (AI/ML, cloud-native services), adapt the architectural roadmap, and drive proof-of-concepts to keep the organization future-ready.

Tech Architect

An experienced technology leader with 8+ years experience in EdTech. Has spearheaded architecture and development of diverse learning platforms - CMS, LMS, SIS, content authoring, and assessment delivery systems. Exhibits mastery of modern engineering practices—ranging from microservices and containerization to CI/CD pipelines—and leverages EdTech interoperability standards such as LTI, QTI, and OneRoster to ensure seamless integration and compliance across solutions. Other experience includes:

- Define technical blueprint for scalable, high-performance learning solutions, leveraging microservices, container orchestration, and cloud-native frameworks.
- Collaborate with cross-functional stakeholders (product, UX, business) to align system architectures with strategic goals, ensuring compliance with standards like LTI, QTI, and OneRoster
- Mentor development teams on best practices, design patterns, and modern engineering techniques (CI/CD, DevOps, test automation)
- Implement robust security controls, oversee data protection measures (e.g., encryption, IAM), and ensure adherence to privacy regulations (FERPA, GDPR).



Commercials

Project Management	Coordination and oversight of the project.	\$3,500	Streamlined management services.
Stakeholder Interviews	Sessions with California Online Public Schools team members.	\$3,000	Reduced number of sessions.
System Architecture Review	Detailed review of current SIS and LMS setups.	\$5,000	Focus on key components only.
Data Model Analysis	Analysis of data integration and integrity.	\$3,500	Essential for identifying critical data issues.
Technical Feasibility Study	Assessment of potential migrations.	\$2,000	High-level evaluation.
Discovery Report Compilation	Creation of the comprehensive report.	\$2,000	Consolidated report preparation.
Strategic Presentation	Presentation of findings and recommendations.	\$1,000	Optimized presentation scope.
Total Estimated Cost		\$20,000	

Change Request Management Process

The process of change control will apply to all work products that have been identified as configurable items (CIs) and are placed under configuration management. These include project specifications, client inputs and client deliverables.

Each of the identified CIs will have baseline criteria against which the item can be baselined. Any changes that are made to baselined CIs as a result of change requests (CR) must be logged and tracked. The following process will be followed to register and implement a change request.

Change Request Register

Every CR is assigned a unique identifier and entered in the register with the required details. The register will capture details of each CR. This will be shared with the California Online Public Schools team on a monthly basis or whenever CR is identified.



Analysis Of The Impact

For each CR, the Magic team will do an impact analysis and provide details on the impact of the change on the Scope, Functionality, Cost, and Schedule of the project.

Approval Of The Change

CR details will be shared with the California Online Public Schools team for approval. Work on the CR will commence only after formal approval and required prioritization on the same has been received by Magic.

Making Changes To The Configuration Items

After formal approval of a CR is received, appropriate changes to the affected items will be taken up. Changes are reviewed/tested as per the identified DoD (Definition of Done).

Signatures

IN WITNESS WHEREOF, the parties have caused this SOW to be executed as of the date written above:

Company: California Online Public Schools	Magic: Magic Software Inc.
Signature: <div>DocuSigned by: Richard Savage 3E5D9F2CDCCC49C...</div>	Signature: <div>Signed by: Gautam Lath 28F69421D364485...</div>
Name: Richard Savage	Name: Gautam Lath
Title: Superintendent	Title: Finance Controller
Date: 27-Mar-2025 11:22:17 PDT	Date: 27-Mar-2025 11:03:51 MDT

MASTER SERVICE AGREEMENT

THIS MASTER SERVICES AGREEMENT (this “Agreement”), dated March 27, 2025 (the “Effective Date”), is made by and between Magic Software Inc., a Delaware Corporation (“Magic” or “Consultant”), and California Online Public Schools (“Client”). Both Magic and Client may be referred to individually as a ‘Party’ and together, as the ‘Parties’.

1. SERVICES

1.1 Scope of Services: For the Term (as defined in Section 4 of this Agreement), Client engages Consultant and Consultant shall perform the Services (the “Services”) specified in an applicable statement of work (“SOW”). The Statement of Work shall include the following information, if applicable:

- (a) a detailed description of the Services to be performed pursuant to the SOW;
- (b) the date upon which the Services will commence and the term of such SOW;
- (c) the names of the managing and key personnel overseeing the Services;
- (d) Execution methodology, implementation plan, including a timetable;
- (e) Commercial model, milestones, and payment details;
- (f) any criteria for completion of the Services;
- (g) any other terms and conditions agreed upon by the Parties in connection with the Services to be performed pursuant to such SOW.

1.2 Deliverables: Consultant shall provide to Client the Services and deliver Deliverables (“Deliverables”), if any are described and agreed between the parties in an applicable SOW. If acceptance criteria are not specifically identified in the SOW, then the applicable time frame for any review and rejection of a Deliverable shall be no more than Seven (7) business days of receipt of such Deliverable by Client, or sooner if Client makes commercially beneficial use of such Deliverables. In the event that the Client does



not reject the Deliverables before the acceptance period passes, the Deliverables are deemed accepted by the Client.

1.3 Change Orders. If Client wishes to change the scope or performance of the Services, it shall submit details of the requested change to the Consultant in writing. The Consultant shall, within a reasonable time after such request, provide a written estimate to Client of:

- (a) The time required to implement the change;
- (b) Any necessary variations to the fees and other charges for the Services arising from the change;
- (c) The likely effect of the change on the Services; and
- (d) Any other impact the change might have on the performance of this Agreement.

Promptly after receipt of the written estimate, the Parties shall negotiate and agree in writing on the terms of such change (a “Change Order”). Neither party shall be bound by any Change Order unless mutually agreed upon in writing.

2. COMPENSATION

2.1 Fees: As consideration for the Services provided hereunder, Client shall pay to Consultant certain fee inclusive of all taxes provided in an applicable SOW (the “Fee”). Consultant may submit an invoice inclusive of all taxes for the Services performed hereunder and Client agrees to pay the invoice within thirty (30) days of receiving the invoice. Any amounts due to Consultant under an applicable SOW and not received within 30 days of the due date shall be subject to a service charge of 2% per month, or the maximum charge permitted by law, whichever is less. Payment may be made through wire transfer or check. Client shall reimburse Consultant for pre-approved out-of-pocket expenses incurred in the performance of the Services.

2.2 Taxes: Each Party is responsible for the payment of their own taxes.

3. PROTECTION OF CLIENT TECHNOLOGY SYSTEMS

3.1 Access to Client Technology Systems: In order to enable Consultant to perform the Services, Client may provide Consultant with access to Client’s premises (“Premises”) and to Client’s computer hardware, software, computer networks, telephone systems, and other aspects of Client’s technology (“Client Technology Systems”).

3.2 Protection of Client Systems: If utilizing the Client Technology Systems to perform the Services, Consultant shall take all measures necessary to protect the Client Technology Systems from any harm or damage, and shall use the same standard of care to prevent damage to the Client Technology Systems as it uses with respect to its own proprietary technology systems, which shall not be less than the standard of care a reasonable person

would use under similar circumstances. Consultant shall avoid all actions that may compromise the security of the Client Technology Systems by exposing the systems to viruses, worms, Trojan horses, e-mail bombs, and backdoor access.

4. TERM & TERMINATION

4.1 Term: This Agreement shall commence on the Effective Date and shall continue in full force and effect until such time there is a valid SOW between the Parties (the “Term”). If an SOW expires but the Parties wish to enter into a new SOW, they do not have to re-execute this Agreement. The terms of this Agreement shall apply even to the new SOW entered into between the Parties after the expiration of the previous SOW as if there as never an interruption. If the Parties do not enter into an SOW for a period of 12 months then they will have to renew this Agreement before entering into a fresh SOW. Either Party may terminate this Agreement, without Cause, by giving Thirty (30) days’ written notice but they have the obligation to perform all of their obligations in the outstanding SOW(s) including any payment obligations to be made under such SOW(s). Consultant agrees to deliver all work performed and any Deliverables (or such portion thereof) completed through the effective date of termination..

4.2 Termination for Cause: This Agreement, including any then outstanding SOWs, may be terminated for Cause:

- (a) Immediately upon written notice by Client specifying any of the following reasons, each of which shall constitute “Cause”:
 - i. Any act of fraud or dishonesty by Consultant;
 - ii. Any material failure by Consultant to comply with applicable laws, regulations, any Client policies or fails to provide the deliverable as promised in the SOW. In this case, the Client will provide a Fifteen (15) days’ written notice of breach to the Consultant to allow the Consultant to rectify its breach. If the Consultant fails to rectify its breach within the given time or does not seek an extension of such time to be able to rectify the breach, then the Client may terminate this Agreement for Cause without the need of any additional notice;
- (b) Immediately upon written notice by Consultant upon any uncured material breach of this Agreement by the Client.

4.3 Effect of Termination on Client Confidential Information: Upon termination of this Agreement for any reason, Consultant shall immediately return to Client any and all materials in Consultant’s possession, custody or control relating to this Agreement. Consultant shall also either return or upon Client’s written request, destroy all copies of Client’s Confidential Information within Consultant’s possession, custody or control. On the effective date of termination, Consultant’s access to the Premises for the purposes

of providing Services shall terminate, and Consultant shall cease exercising any access to the Client Technology Systems.

5. INTELLECTUAL PROPERTY RIGHTS

5.1 Ownership of Deliverables/Assignment of Rights: To the extent that Consultant's performance of the Services under this Agreement involves, includes, or results in the creation, preparation or production of any written materials, derivative works, concepts, know-how, methods or methodologies, documentation, work papers, notes, drawings, specifications, sketches, report formats, reports, pictures, videos, graphics or other copyrightable products or results and any Deliverables set forth in an applicable SOW (together the 'Work Product'), those Work Products shall be for the sole benefit of Client, which shall own and hold all right title and interest in and to any copyright or intellectual property rights therein. Consultant agrees to give Client or its designees all assistance reasonably required to obtain, register, maintain and defend those rights subject to full payment of particular Agreement/SOW. To the extent the Consultant uses any Pre-Existing Materials in the Work Product, the Consultant shall remain, the sole and exclusive owner of all right, title and interest in and to the Pre-Existing Materials, including all intellectual property rights therein. Consultant hereby grants Client a limited, irrevocable, perpetual, fully paid-up, royalty-free, non-transferable, non-sublicensable, worldwide license to use any Pre-Existing Materials to the extent incorporated in, combined with or otherwise necessary for the use of the Work Product for any and all purposes/solely to the extent reasonably required in connection with Client's receipt or use of the Services and Deliverables. All other rights in and to the Pre-Existing Materials are expressly reserved by the Consultant, which shall own and retain all rights, title and interest in and to (a) the Services and software, all improvements, enhancements or modifications thereto, (b) any software, applications, inventions or other technology developed in connection with implementation services or support, and (c) all intellectual property rights related to any of the foregoing.

5.2 Client and its licensors are, and shall remain, the sole and exclusive owner of all right, title and interest in and to the Client Materials, including all intellectual property rights therein. Consultant shall have no right or license to use any Client Materials except solely during the Term of the Agreement to the extent necessary to provide the Services to the Client. All other rights in and to the Client Materials are expressly reserved by Client.

For the purposes of this clause, 'Pre-Existing Materials' means the pre-existing materials specified in the Statement of Work/all documents, data, know-how, methodologies, software and other materials, including computer programs, reports and specifications, provided by or used by Consultant in connection with performing the Services, in each case developed or acquired by the Consultant prior to the commencement or independently of this Agreement. 'Client Materials' refer to any documents, data, know-how, methodologies, software and other materials provided to Consultant by Client, including computer programs, reports and specifications.

and permanent injunctive relief shall be available without the necessity of posting bond to prevent any actual or threatened violation of such provisions.

8. INDEPENDENT CONTRACTOR STATUS

- 8.1 Independent Contractor Status:** Client and Consultant agree that Consultant is an independent contractor and is not subject to Client's direction or control in the provision of services under a SOW. With respect to all amounts paid or items provided to Consultant pursuant to this Agreement, Consultant agrees that it is solely responsible for the payment of all legally required central, state, or local income, or other taxes (hereinafter referred to as 'Consultant Obligations').
- 8.2 Not Joint Ventures:** Nothing in this agreement shall be construed to constitute Consultant a partner, joint venture, agent, or employee of Client, nor shall Consultant have any authority to bind Client in any respect, it being intended that both Client and Consultant shall remain an independent Consultant/ contractor responsible for its own actions.

9. REPRESENTATIONS & WARRANTIES

- 9.1 Consultant Representations:** The Consultant represents and warrants that:
- (a) it has the full power, right, and authority to enter this Agreement and perform the Services specified hereunder;
 - (b) any of the Deliverables produced by Consultant in the course of performing the Services hereunder, or any part thereof, are original or properly licensed and do not infringe on the patent, copyright, trademark other intellectual property rights of any third party. With respect to all subject matter, including without limitation any and all ideas, processes, designs, methods, and know-how which Consultant will disclose or use in performing the Services, and which are not assigned to Client pursuant to Section 5, Consultant represents and warrants to Client that it has the right to make such disclosure and use without liability to others;
 - (c) It shall require each employee or subcontractor to be bound in writing by the confidentiality and intellectual property assignment or license provisions of this Agreement, and, upon Client's written request, to enter into a non-disclosure or intellectual property assignment or license agreement in a form that is reasonably satisfactory to Client.

9.2. Client's Obligations. Client shall:

- (a) Cooperate with Consultant in all matters relating to the Services and appoint and, in its reasonable discretion, replace a Client employee to serve as the primary contact with respect to this Agreement and who will have the authority to act on behalf of Client with respect to matters pertaining to this Agreement (the 'Client Contract Manager');

- (b) Respond promptly to any Consultant's request to provide direction, information, approvals, authorizations or decisions that are reasonably necessary to perform Services in accordance with the requirements of this Agreement;
- (c) Provide such access to premises, computer hardware, software, computer networks, telephone systems and office accommodation and other facilities as may reasonably be requested by Consultant for the purposes of performing the Services.

10. INDEMNIFICATION

10.1 Consultant Indemnification: Consultant agrees to defend, indemnify and hold harmless the Client and its officers, directors, employees, agents, successors and permitted assigns ('Client Indemnitees') from and against all Losses awarded against the Client Indemnitees in a final judgment based on a claim that any of the Services or Deliverables or Client's receipt or use thereof infringes any Intellectual Property Right of a third party arising under the Laws of the United States; provided, however, that Consultant shall have no obligations under this Section 10.1 with respect to claims to the extent arising out of:

- (a) any Client Materials or any instruction, information, designs, specifications or other materials provided by Client in writing to Consultant;
- (b) use of the Deliverables in combination with any materials or equipment not supplied to Client or specified by Consultant in writing, if the infringement would have been avoided by the use of the Deliverables not so combined; or
- (c) any modifications or changes made to the Deliverables by or on behalf of any Person other than Consultant or Consultant's personnel.

10.2 Client Indemnification: Client shall defend, indemnify and hold harmless Consultant and its officers, directors, employees, agents, successors and permitted assigns ('Consultant Indemnitees') from and against all Losses awarded against Consultant Indemnitees in a final judgment arising out of or resulting from any third party Action arising out of or resulting from:

- (a) bodily injury, death of any person or damage to real or tangible, personal property resulting from the grossly negligent or willful acts or omissions of Client or any of

Client's personnel; and

(b) Client's material breach of any representation, warranty or obligation of Client in this Agreement/representation or warranty set forth in this Agreement.

10.3 Cooperation and Control: The Party seeking indemnification hereunder shall promptly notify the indemnifying Party in writing of any Action and cooperate with the indemnifying Party at the indemnifying Party's sole cost and expense. The indemnifying Party shall immediately take control of the defense and investigation of such Action and shall employ counsel of its choice to handle and defend the same, at the indemnifying Party's sole cost and expense. The indemnifying Party shall not settle any Action in a manner that adversely affects the rights of the indemnified Party without the indemnified party's prior written consent, which shall not be unreasonably withheld or delayed. The indemnified Party's failure to perform any obligations under this Section 10.3 shall not relieve the indemnifying party of its obligations under this Section 10.3 except to the extent that the indemnifying Party can demonstrate that it has been materially prejudiced as a result of such failure. The indemnified Party may participate in and observe the proceedings at its own cost and expense.

10.4 For the purposes of section 10, 'Losses' mean all direct and actual losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs or expenses of whatever kind, including reasonable attorneys' fees and the cost of enforcing any right to indemnification hereunder and the cost of pursuing any insurance providers.

11. LIMITATION OF LIABILITY.

11.1 EXCEPT AS OTHERWISE PROVIDED IN SECTION 11.3, IN NO EVENT WILL CONSULTANT BE LIABLE TO THE CLIENT OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE OR PROFIT OR LOSS OF DATA OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGE WAS FORESEEABLE AND WHETHER OR NOT SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

11.2 EXCEPT AS OTHERWISE PROVIDED IN SECTION 11.3, IN NO EVENT WILL CONSULTANT'S LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, EXCEED THE AGGREGATE AMOUNTS PAID OR PAYABLE TO THE CONSULTANT PURSUANT TO THIS AGREEMENT AND ANY APPLICABLE STATEMENT OF

WORK IN THE THREE MONTHS PERIOD PRECEDING THE EVENT GIVING RISE TO THE CLAIM.

11.3 The exclusions and limitations in Section 11.1 and Section 11.2 shall not apply to:

- (a) damages or other liabilities arising out of or relating to a Party's failure to comply with its obligations under Section 5 (Intellectual Property Rights; Ownership);
- (b) damages or other liabilities arising out of or relating to a Party's failure to comply with its obligations under Section 6 (Confidentiality);
- (c) a Party's indemnification obligations under Section 10 (Indemnification);
- (d) damages or other liabilities arising out of or relating to a Party's gross negligence, willful misconduct or intentional acts;
- (e) death or bodily injury or damage to real or tangible personal property resulting from a Party's negligent acts or omissions;
- (f) damages or liabilities to the extent covered by a Party's insurance; and
- (g) a Party's obligation to pay attorneys' fees and court costs.

12. INSURANCE.

12.1 At all times during the Term of this Agreement, Consultant shall procure and maintain, at its sole cost and expense, at least the following types and amounts of insurance coverage:

- (a) Commercial General Liability with limits no less than \$2,000,000 per occurrence and \$ 2,000,000 in the aggregate, including bodily injury and property damage and products and completed operations and advertising liability, which policy will include contractual liability coverage insuring the activities of Service Provider under this Agreement;
- (b) Worker's Compensation with limits no less than the minimum amount required by applicable law;
- (c) Commercial Automobile Liability with limits no less than \$ 2,000,000, combined single limit; and
- (d) Errors and Omissions/Professional Liability with limits no less than \$ 2,000,000 per occurrence and \$ 2,000,000 in the aggregate.

12.2 All insurance policies required pursuant to this Section 12 shall:

- (a) be issued by insurance companies reasonably acceptable to the Client;
- (b) provide that such insurance carriers give Client at least 30 days' prior written notice of cancellation or non-renewal of policy coverage; provided that, prior to such cancellation, the Service Provider shall have new insurance policies in place that meet the requirements of this Section 12;
- (c) waive any right of subrogation of the insurers against the Client;

- (d) provide that such insurance be primary insurance and any similar insurance in the name of and/or for the benefit of Client shall be excess and non-contributory; and
- (e) name Client and its successors and permitted assigns, as additional insureds.

12.3 Upon the written request of Customer, Service Provider shall provide Customer with copies of the certificates of insurance and policy endorsements for all insurance coverage required by this Section 12, and shall not do anything to invalidate such insurance. This Section 12 shall not be construed in any manner as waiving, restricting or limiting the liability of either party for any obligations imposed under this Agreement (including but not limited to, any provisions requiring a party hereto to indemnify, defend and hold the other harmless under this Agreement).

13. FORCE MAJEURE.

13.1 No Party shall be liable or responsible to the other Party, nor be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement (except for any obligations to make payments to the other Party hereunder), when and to the extent such failure or delay is caused by or results from acts beyond the affected Party's reasonable control, including, without limitation:

- (a) Acts of God;
- (b) Flood, fire or explosion;
- (c) War, invasion, riot or other civil unrest;
- (d) Actions, embargoes or blockades in effect on or after the date of this Agreement;
- (e) National or regional emergency;
- (f) Strikes, labor stoppages or slowdowns or other industrial disturbances;
- (g) Compliance with any law or governmental order, rule, regulation or direction, or any action taken by a governmental or public authority, including but not limited to imposing an embargo, export or import restriction, quota or other restriction or prohibition, or failing to grant a necessary license or consent;
- (h) Shortage of adequate power or telecommunications or transportation facilities; or
- (i) Any other event which is beyond the reasonable control of such party.

(each of the foregoing, a "Force Majeure Event"). A Party whose performance is affected by a Force Majeure Event shall give notice to the other party, stating the period of time the occurrence is expected to continue and shall use diligent efforts to end the failure or delay and minimize the effects of such Force Majeure Event.

- 13.2** During the Force Majeure Event, the non-affected Party may similarly suspend its performance obligations until such time as the affected Party resumes performance.
- 13.3** The non-affected Party may terminate this Agreement/any affected Statement of Work if such failure or delay continues for a period of 30 days or more by providing a written notice of thirty (30) days to the affected Party.

14. MISCELLANEOUS

- 14.1 Entire Agreement:** This Agreement, together with all Schedules, Exhibits and Statements of Work and any other documents incorporated herein by reference, constitutes the sole and entire agreement of the Parties to this Agreement with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings and agreements, both written and oral, with respect to such subject matter. In the event of any conflict between the terms and provisions of this Agreement and those of any Schedule, Exhibit or Statement of Work, the following order of precedence shall govern: (a) first, this Agreement, exclusive of its Exhibits and Schedules; (b) second, the applicable Statement of Work; and (c) third, any Exhibits and Schedules to this Agreement; and (d) fourth, the Consultant Proposal.
- 14.2 Additional Documents:** Each Party shall, upon the reasonable request, and at the sole cost and expense, of the other Party, execute such documents and perform such acts as may be necessary to give full effect to the terms of this Agreement.
- 14.3 No Exclusivity:** It is understood and agreed that by entering into this Agreement, Client does not give to Consultant, and Consultant does not obtain exclusive rights to provide to Client, any of the Services covered by this Agreement.
- 14.4 No Announcements:** Neither Party shall issue or release any announcement, statement, press release or other publicity or marketing materials relating to this Agreement, or otherwise use the other Party's trademarks, service marks, trade names, logos, symbols or brand names, in each case, without the prior written consent of the other Party.
- 14.5 Survival:** The obligations under Section 5 ('Intellectual Property Rights'); Section 6 ('Confidentiality'); Section 7 ('Injunctive Relief'); Section 8 ('Independent Contractor Status'); Section 9 ('Representations and Warranties'); Section 10 ('Indemnification'), Section 11 ('Limitation of Liability') and this Section 14 shall survive the expiration or earlier termination of this Agreement.
- 14.6 Notices:** Notices required or permitted hereunder shall be made in writing, addressed to the recipient as follows and shall be deemed received three days after mailing by registered mail, return receipt requested, or the next day if sent by a nationally recognized overnight courier service with tracking capability. Any notice may be given by facsimile, provided that a signed written original is sent by one of the foregoing methods within twenty-four (24) hours thereafter.



If to Client:

Attn: Richard Savage

Title: Superintendent

Address: 33272 Valle Road San Juan Capistrano, CA 92675

If to Magic:

Attn: Gautam Lath

Title: Authorised Signatory

Address: Magic Software Inc

PO Box No 120, 446 Willis Ave,

Williston Park, NY 11596, USA

14.7 Assignment: Neither Party shall assign this Agreement or any of its rights or obligations hereunder to any third party except with the other Party's prior written consent. However, either Party may assign this Agreement (i) in connection with the sale, transfer or merger of that Party in which that Party is not the surviving entity, (ii) in connection with a sale or transfer of all or substantially all of the assets of that Party or (iii) to an affiliated entity if such transferee entity is controlled by, or under common control with, the transferor; provided, in all cases, that the transferee entity agrees to be bound by the terms and conditions of this agreement. No assignment shall relieve the assigning party of any of its obligations hereunder. Any attempted assignment, transfer or other conveyance in violation of the foregoing shall be null and void. Subject to the foregoing restrictions, this Agreement shall bind and inure to the benefit of the successors and assigns of the Parties. Any assignment in violation of this provision shall be null and void.

14.8 No Third Party Rights. This Agreement is for the sole benefit of the Parties hereto and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other Person any legal or equitable right, benefit or remedy of any nature whatsoever, under or by reason of this Agreement.

14.9 Non-Solicitation: During the term of this Agreement and for a period of 12 months following the termination or expiration of this Agreement, both Parties agree that they will not, without the prior written consent of other Party, directly solicit for employment of any of personnel of other party who have been involved in the Services under any applicable SOW; provided that the foregoing shall not preclude or limit either Party's ability to conduct a general, good faith, solicitation for employment on a national or

regional basis that does not target such personnel, or to hire such personnel who apply for a position as a result of a general solicitation.

14.10 Governing Law and Jurisdiction: This Agreement shall be governed by and construed in accordance with the laws of the state of New York, USA without regard to conflicts of law principles. Any legal suit, action or proceeding arising out of this Agreement or the Services provided hereunder shall be instituted exclusively in the courts New York, United States and each party irrevocably submits to the exclusive jurisdiction of such court in any such suit, action or proceeding. Service of process, summons, notice or other document by mail to such Party's address set forth herein shall be effective service of process for any suit, action or other proceeding brought in any such court.

14.11 Waiver, Modification: Any failure on the part of any Party to enforce at any time, or for any period of time, any of the provisions of this Agreement shall not be deemed or construed to be a waiver of such provisions or of the right of such Party thereafter to enforce each and every such provision. No waiver will be binding unless executed in writing by the Party making the waiver. No alteration of or modification to this Agreement shall be effective unless made in writing and executed by the authorized representatives of both Parties.

14.12 Severability: If one or more of the provisions, or any part of a provision, of this Agreement is for any reason held to be invalid, illegal, or unenforceable in any respect, all other terms shall remain in full force and effect, and the parties shall replace the offending provision with an enforceable provision that most nearly achieves the intent and economic effect of the unenforceable provision.

14.13 Headings: Consultant and Client recognize and agree that the headings and captions contained in this Agreement are for convenience only and are not to be used in the interpretation of this Agreement.

14.14 Interpretation: For purposes of this Agreement, (a) the words "include," "includes" and "including" shall be deemed to be followed by the words "without limitation"; (b) the word "or" is not exclusive; and (c) the words "herein," "hereof," "hereby," "hereto" and "hereunder" refer to this Agreement as a whole. Unless the context otherwise requires, references herein: (x) to Sections, Schedules, Exhibits and Statements of Work refer to the Sections of, and Schedules, Exhibits and Statements of Work attached to this Agreement; (y) to an agreement, instrument or other document means such agreement, instrument or other document as amended, supplemented and modified from time to time to the extent permitted by the provisions thereof and (z) to a statute means such statute as amended from time to time and includes any successor legislation thereto and any regulations promulgated thereunder. This Agreement shall be construed without regard to any presumption or rule requiring construction or interpretation against the Party drafting an instrument or causing any instrument to be drafted. The Schedules, Exhibits



and Statements of Work referred to herein shall be construed with, and as an integral part of, this Agreement to the same extent as if they were set forth verbatim herein.

14.15 Counterparts: This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same Agreement. A signed copy of this Agreement delivered by facsimile, e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

[Signature Page Follows]



In witness whereof, the Parties hereto have caused this Agreement to be executed as of the Effective Date:

California Online Public Schools:	Magic Software Inc:
Signature: <div>DocuSigned by: Richard Savage 3E5D9F2CDCC49C...</div>	Signature: <div>Signed by: Gautam Lath 28F69421D364485...</div>
Name: Richard Savage	Name: Gautam Lath
Title: Superintendent	Title: Finance Controller
Date: 27-Mar-2025 11:21:50 PDT	Date: 27-Mar-2025 11:03:21 MDT

Coversheet

Approval of New Banking Service (attached)

Section:	V. Action Items
Item:	A. Approval of New Banking Service (attached)
Purpose:	Vote
Submitted by:	
Related Material:	East West Bank Options - Cal Ops 2.6.2025 (1).pdf



Banking Options for: California Online Public Schools

February 6, 2025

East West Bank	
Banking Outcomes	<ul style="list-style-type: none"> • <u>Operating Account:</u> Traditional operating account linked to ICS (interest-bearing) with auto-sweep function to maintain a minimum balance in the Operating Account. Any balance above or below excess will auto-sweep to/from the ICS Account to provide maximum interest earning potential. <u>The result is confidence that cash is earning as much as possible and that expenses are covered without stress.</u> • <u>ICS Account:</u> Interest bearing account that provides FDIC insurance for the entire balance. (More than the traditional max FDIC of \$250k). Interest rate may fluctuate based on market rate. (e.g. Federal Reserve reduced rates by 0.50% in September 2024). • <u>Payroll Account:</u> Zero Balance Function – keep account balance \$0. Whenever a transaction is initiated, funds will be automatically pulled from Operating and/or ICS account to process the transaction. • <u>Fees:</u> Zero banking fees.
Credit	<ul style="list-style-type: none"> • Line of credit opportunity, supported by LCFF revenue • Term: 1-2 years • No prepayment penalty • Long history of working with facilities lenders enables EWB to support growth objectives <p><u>(All credit decisions are subject to East West Bank final underwriting approval.)</u></p>
Operation	<ul style="list-style-type: none"> • EWB can lead the transition with state payors. • This task would not be delegated to another department in the bank. It will stay with the charter school team to ensure its timely completion.

East West Bank - Services	
<u>Dedicated Team and Contact</u>	<u>Direct access</u> to at least 3 team members who are versed in your account, for any banking questions and needs.
<u>Workshop and Informational Sessions</u>	EWB product and service specialist will schedule <u>workshops</u> to go over <u>how to</u> access and utilize our online platform, remote deposit, and more, depending on your needs. Additional <u>informational sessions</u> available to be scheduled at your convenience.
Account Maintenance/Branch Services	Deposit assessment, incoming ACH credit/debits, account transfers, check deposits, cash deposits.
Online/Mobile Banking	View account balances, statements, and process transfers online.
Incoming/Outgoing Wire Services	Send/receive domestic/international wires.
Remote Check Deposits	Remote deposit scanning.
ACH Services	ACH for payroll, paying vendors, initiating tax payments, and more.
Positive Pay (Fraud Prevention)	Help <u>prevent fraud</u> and <u>safeguard funds</u> with early detection of unauthorized checks.
FDIC Insurance Deposits	ICS provides coverage of up to \$175 million.