



California Online Public Schools – Central Coast

Monthly Financial Presentation – August 2023

Highlights

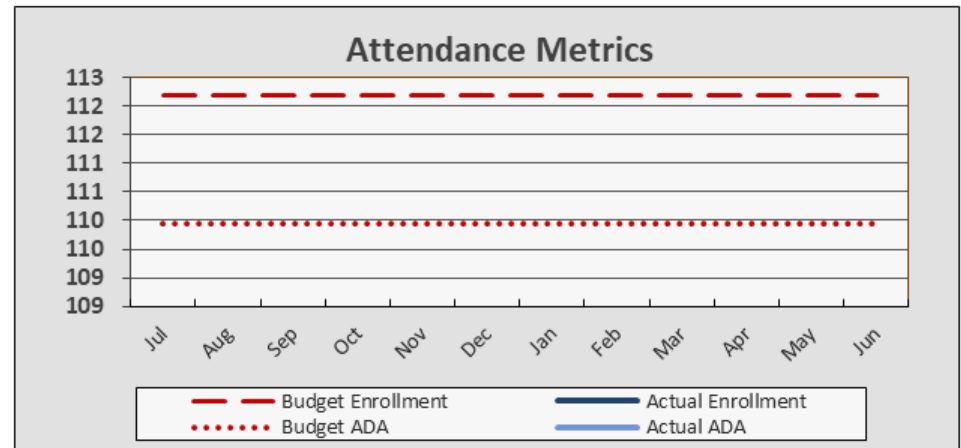
- Enrollment forecasted at 112 students
- Attendance forecasted at 110 (98%)
- Revenue forecasted at \$1.5M; in line with budget
- Expenses forecasted at \$1.4M; in line with budget
- **Surplus forecasted at \$133K** with an ending fund balance forecasted at \$323K
- August Cash balance is at \$1.4M
- Cash projected at \$1.6M by fiscal year end

Attendance Data and Metrics



- Enrollment forecasted at 112 students
- ADA forecasted at 110
- Unduplicated rate of 45%

| Enrollment & Per Pupil Data | | | |
|--|----------------------|------------------------|----------------------|
| | <u>Actual</u> | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment | n/a | 112 | 112 |
| ADA | n/a | 110 | 110 |
| Attendance Rate | n/a | 98.0% | 98.0% |
| Unduplicated % | 45.3% | 45.3% | 45.3% |
| Revenue per ADA | | \$13,784 | \$13,699 |
| Expenses per ADA | | \$12,566 | \$12,580 |



Revenue

- FY24 annual revenues forecasted at \$1.5M:
 - No significant variance in plan since budget inception

| Revenue | Year-to-Date | | | Annual/Full Year | | |
|----------------------|------------------|------------------|--------------------|---------------------|---------------------|-----------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| State Aid-Rev Limit | \$ 32,202 | \$ 73,570 | \$ (41,368) | \$ 1,359,590 | \$ 1,359,590 | \$ - |
| Federal Revenue | - | 688 | (688) | 18,348 | 13,745 | 4,603 |
| Other State Revenue | 9,426 | 5,157 | 4,269 | 134,356 | 133,005 | 1,351 |
| Other Local Revenue | 3,386 | - | 3,386 | 3,386 | - | 3,386 |
| Total Revenue | \$ 45,014 | \$ 79,415 | \$ (34,401) | \$ 1,515,679 | \$ 1,506,339 | \$ 9,340 |

Expenses



- FY24 annual expenses forecasted at \$1.38M
 - No significant variances in plan since budget inception

| Expenses | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|------------------|-------------------|-------------------|---------------------|---------------------|-----------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 87,275 | \$ 66,837 | \$ (20,438) | \$ 501,663 | \$ 481,225 | \$ (20,438) |
| Classified Salaries | 2,085 | 1,569 | (516) | 11,816 | 11,300 | (516) |
| Benefits | 1,729 | 31,497 | 29,768 | 184,472 | 200,476 | 16,004 |
| Books and Supplies | 1,518 | 50,783 | 49,265 | 304,201 | 304,698 | 497 |
| Subagreement Services | 350 | 34,687 | 34,337 | 208,442 | 208,122 | (320) |
| Operations | 1,535 | 5,317 | 3,782 | 32,959 | 31,900 | (1,059) |
| Facilities | 58 | 1,208 | 1,150 | 6,098 | 7,248 | 1,150 |
| Professional Services | 2,056 | 21,368 | 19,313 | 132,029 | 138,310 | 6,281 |
| Depreciation | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Total Expenses | \$ 96,605 | \$ 213,267 | \$ 116,662 | \$ 1,381,680 | \$ 1,383,280 | \$ 1,599 |

Fund Balance

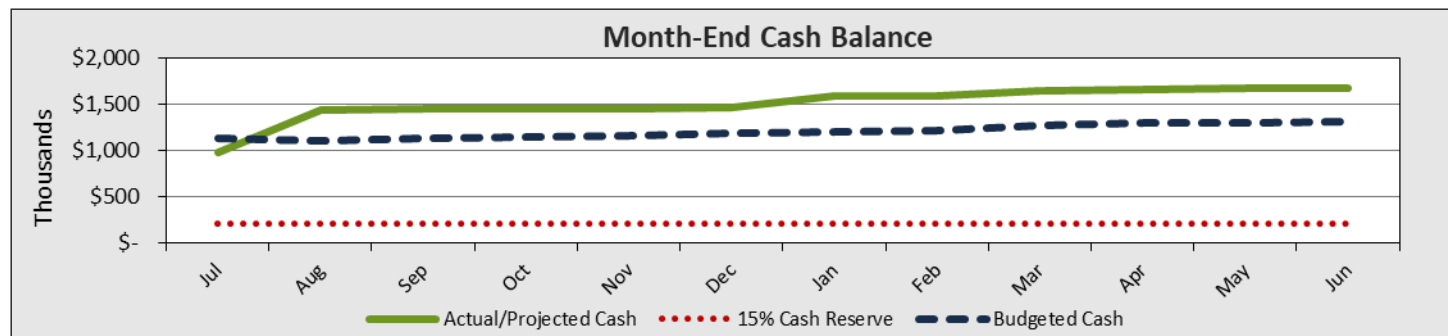
- Annual surplus forecasted at \$133K
- Ending fund balance forecasted at \$323K (23% of total expenses)

| | Year-to-Date | | | Annual/Full Year | | |
|----------------------------------|-------------------|------------------|-----------|-------------------|-------------------|-----------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Total Surplus(Deficit) | \$ (51,591) | \$ (133,852) | \$ 82,261 | \$ 133,999 | \$ 123,059 | \$ 10,939 |
| Beginning Fund Balance | <u>189,215</u> | <u>189,215</u> | | <u>189,215</u> | <u>189,215</u> | |
| Ending Fund Balance | <u>\$ 137,624</u> | <u>\$ 55,363</u> | | <u>\$ 323,214</u> | <u>\$ 312,274</u> | |
| <i>As a % of Annual Expenses</i> | 10.0% | 4.0% | | 23.4% | 22.6% | |

Cash Balance



- **Current cash balance of \$1.4M**
- Cash projected at \$1.6M by fiscal year end



Compliance Reporting



| Area | Due Date | Description | Completed By | Board Must Approve | Signature Required | Additional Information |
|-----------|----------|---|------------------------------------|--------------------|--------------------|---|
| FINANCE | Sep-08 | Year-End Maintenance of Effort (Special Education) - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE. | Charter Impact | No | No | |
| FINANCE | Sep-15 | Unaudited Actual Reports - Annual unaudited financial statements for the preceding year are due by date set by the charter authorizer (no later than September 15th). | Charter Impact | Yes | Yes | https://www.cde.ca.gov/fg/sf/fr/cs/alternative.asp |
| FINANCE | Sep-15 | Education Protection Account (EPA) Final Expenditures - All charter schools are required to report on their websites an accounting of how much money was received from the EPA and how that money was spent. This is commonly approved by the school's Board following the Unaudited Actuals Report. | Charter Impact | Yes | No | https://www.cde.ca.gov/fg/aa/pa/pafaq.asp |
| FINANCE | Sep-22 | School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program. | CalOps with Charter Impact support | No | No | https://www.dhcs.ca.gov/provgovpart/Pages/SMAA |
| FINANCE | Sep-30 | The Educator Effectiveness Funds (EEF) Annual Report - Annual report due each year on Sep 30th through 2026. Funds may be expended during the 2021–22, 2022–23, 2023–24, 2024–25 and 2025–26 fiscal years. A final data and expenditure report will be due on or before September 30, 2026. Any funds not expended by June 30, 2026, must be returned to the CDE. | Charter Impact with CalOps support | No | No | https://www2.cde.ca.gov/eefannual/ |
| DATA TEAM | Oct-04 | California Basic Educational Data System (CBEDS) Information Day - The first Wed in Oct is CBEDS Information Day, used to collect information on student and staff demographics. Schools must complete the School Information Form (SIF). The SIF is used to report the count of classified staff, kindergarten program type, educational calendars, work visa applications, multilingual instructional programs, and languages of instruction. Data is due to CDE on October 31th . | CalOps | No | No | http://www.cde.ca.gov/ds/dc/cb/ |
| FINANCE | Oct-13 | Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP, including ESSER I, GEER I, ESSER II, ESSER III and ELO-G. Reporting for the preceding quarter (July 1 - Sep 30). | Charter Impact | No | No | https://www.cde.ca.gov/fg/cr/reporting.asp |
| DATA TEAM | Oct-31 | CBEDS-ORA - Collection of FTE of classified staff, estimated teacher hires, Kindergarten program types, H-1B work visa application, education calendar, multilingual instructional programs, languages of instruction and district of choice transfer requests and transportation data. | CalOps | No | No | https://www.cde.ca.gov/ds/dc/cb/ |
| FINANCE | Oct-31 | Federal Cash Management - Period 2 - Charter schools that are awarded a grant under any of these programs: Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; and Title III Immigrant programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold. | Charter Impact | No | No | http://www.cde.ca.gov/fg/aa/cm/ |
| FINANCE | Oct-31 | Comprehensive Support and Improvement (CSI) Expenditure Reporting - 2022 Report 2 and 2021 Final Report - Actual expenditures for each performance period within the grant period shall be reported to the California Department of Education (CDE) as part of regular grant management and administration. | Charter Impact with CalOps support | No | No | https://www.cde.ca.gov/sp/sw/t1/csleagrntprt.asp |
| DATA TEAM | Oct-31 | Complete 20-Day Attendance Report - Charter schools in their first year of operation that begin instruction by September 30th, and continuing charter schools that are expanding by adding one or more grade levels, may apply for a special advance on their funding for LCFF State Aid and EPA State Aid. The special advance is based on actual ADA and pupil demographic data for the first 20 days of student instruction. | CalOps | No | Yes | https://www.cde.ca.gov/fg/aa/pa/csfunding.asp?tabsection=2 |

Appendix

- Monthly Cash Flow / Forecast 23/24
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- Monthly Check Register
- AP Aging

FY23-24 CalOps Central Coast

Monthly Cash Flow/Forecast FY23-24

Revised 9/26/23

Actuals Through: 8/31/2023

ADA = 109.96



| | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 | Jan-24 | Feb-24 | Mar-24 | Apr-24 | May-24 | Jun-24 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) | |
|---|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|--------------|
| Revenues | | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | | ADA = 109.96 |
| 8011 LCFF State Aid | - | 32,202 | 33,698 | 60,657 | 60,657 | 60,657 | 60,657 | 60,657 | 60,866 | 60,866 | 60,866 | 60,866 | 60,867 | 673,514 | 673,514 | - | |
| 8012 Education Protection Account | - | - | 5,498 | - | - | 5,498 | - | - | 5,498 | - | - | - | 5,498 | 21,991 | 21,991 | - | |
| 8019 State Aid - Prior Year | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8096 In Lieu of Property Taxes | - | - | 79,744 | 53,163 | 53,163 | 53,163 | 53,163 | 53,163 | 106,176 | 53,088 | 53,088 | 53,088 | 53,088 | 664,085 | 664,085 | - | |
| | - | 32,202 | 118,940 | 113,820 | 113,820 | 119,317 | 113,820 | 113,820 | 172,539 | 113,954 | 113,954 | 113,954 | 119,452 | 1,359,590 | 1,359,590 | - | |
| Federal Revenue | | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | 688 | 1,238 | 1,238 | 1,238 | 1,238 | 1,238 | 1,374 | 1,374 | 1,374 | 1,374 | 1,374 | 13,745 | 13,745 | - | |
| 8182 Special Education - Discretionary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8299 Prior Year Federal Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | - | - | 688 | 2,389 | 1,238 | 1,238 | 2,389 | 1,238 | 1,374 | 2,524 | 1,374 | 1,374 | 2,524 | 18,348 | 13,745 | 4,603 | |
| Other State Revenue | | | | | | | | | | | | | | | | | |
| 8311 State Special Education | 4,713 | 4,713 | 4,882 | 8,788 | 8,788 | 8,788 | 8,788 | 8,788 | 7,866 | 7,866 | 7,866 | 7,866 | 7,866 | 97,575 | 97,575 | - | |
| 8520 Child Nutrition | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8545 School Facilities (SB740) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8550 Mandated Cost | - | - | - | - | - | 3,904 | - | - | - | - | - | - | - | 3,904 | 3,873 | 31 | |
| 8560 State Lottery | - | - | - | - | - | - | 6,849 | - | - | 6,849 | - | - | 13,680 | 27,379 | 26,060 | 1,319 | |
| 8598 Prior Year Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 8599 Other State Revenue | - | - | 275 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 495 | 770 | 5,498 | 5,498 | - | |
| | 4,713 | 4,713 | 5,157 | 9,282 | 9,282 | 13,186 | 16,132 | 9,282 | 8,361 | 15,210 | 8,361 | 8,361 | 22,316 | 134,356 | 133,005 | 1,351 | |
| Other Local Revenue | | | | | | | | | | | | | | | | | |
| 8660 Interest Revenue | - | 3,386 | - | - | - | - | - | - | - | - | - | - | - | 3,386 | - | 3,386 | |
| | - | 3,386 | - | - | - | - | - | - | - | - | - | - | - | 3,386 | - | 3,386 | |
| Total Revenue | 4,713 | 40,301 | 124,785 | 125,491 | 124,340 | 133,741 | 132,340 | 124,340 | 182,274 | 131,688 | 123,688 | 123,688 | 144,292 | 1,515,679 | 1,506,339 | 9,340 | |
| Expenses | | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | 28,107 | 44,521 | 27,743 | 27,743 | 27,743 | 27,743 | 27,743 | 27,743 | 27,743 | 27,743 | 27,743 | 27,743 | 66,582 | 416,635 | 399,493 | (17,143) | |
| 1170 Teachers' Substitute Hours | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 1175 Teachers' Extra Duty/Stipends | - | - | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 26 | 134 | 156 | 22 | |
| 1200 Pupil Support Salaries | 3,055 | 2,503 | 2,137 | 2,137 | 2,137 | 2,137 | 2,137 | 2,137 | 2,137 | 2,137 | 2,137 | 2,137 | 5,129 | 32,056 | 30,771 | (1,284) | |
| 1300 Administrators' Salaries | 5,512 | 3,576 | 3,528 | 3,528 | 3,528 | 3,528 | 3,528 | 3,528 | 3,528 | 3,528 | 3,528 | 3,528 | 8,467 | 52,837 | 50,805 | (2,033) | |
| 1900 Other Certificated Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 36,674 | 50,601 | 33,418 | 33,418 | 33,418 | 33,418 | 33,418 | 33,418 | 33,418 | 33,418 | 33,418 | 33,418 | 80,204 | 501,663 | 481,225 | (20,438) | |
| Classified Salaries | | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | 65 | 105 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 69 | 165 | 1,020 | 987 | (33) | |
| 2200 Support Salaries | 178 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 264 | 1,650 | 1,582 | (68) | |
| 2300 Classified Administrators' | 843 | 537 | 514 | 514 | 514 | 514 | 514 | 514 | 514 | 514 | 514 | 514 | 1,233 | 7,753 | 7,401 | (352) | |
| 2400 Clerical and Office Staff Salaries | 152 | 96 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 222 | 1,393 | 1,330 | (63) | |
| 2900 Other Classified Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 1,237 | 848 | 785 | 785 | 785 | 785 | 785 | 785 | 785 | 785 | 785 | 785 | 1,883 | 11,816 | 11,300 | (516) | |
| Benefits | | | | | | | | | | | | | | | | | |
| 3101 STRS | - | - | 5,102 | 5,102 | 5,102 | 5,102 | 5,102 | 5,102 | 5,102 | 5,102 | 5,102 | 5,102 | - | 51,024 | 63,829 | 12,805 | |
| 3202 PERS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 3301 OASDI | 252 | 168 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | - | 808 | 487 | (322) | |
| 3311 Medicare | 518 | 720 | 396 | 396 | 396 | 396 | 396 | 396 | 396 | 396 | 396 | 396 | - | 5,202 | 4,959 | (242) | |
| 3401 Health and Welfare | - | - | 9,768 | 9,768 | 9,768 | 9,768 | 9,768 | 9,768 | 9,768 | 9,768 | 9,768 | 9,768 | - | 97,682 | 97,682 | - | |
| 3501 State Unemployment | 31 | 40 | 1,437 | 1,437 | 1,437 | 1,437 | 7,183 | 5,746 | 2,873 | 1,437 | 1,437 | 1,437 | - | 25,929 | 28,731 | 2,802 | |
| 3601 Workers' Compensation | - | - | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | - | 3,828 | 4,788 | 961 | |
| 3901 Other Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 801 | 928 | 17,125 | 17,125 | 17,125 | 17,125 | 22,871 | 21,435 | 18,562 | 17,125 | 17,125 | 17,125 | - | 184,472 | 200,476 | 16,004 | |
| Books and Supplies | | | | | | | | | | | | | | | | | |
| 4100 Textbooks and Core Materials | - | - | 740 | 740 | 740 | 740 | 740 | 740 | 740 | 740 | 740 | 740 | - | 7,400 | 7,400 | - | |
| 4200 Books and Reference Materials | - | - | 16,250 | 16,250 | 16,250 | 16,250 | 16,250 | 16,250 | 16,250 | 16,250 | 16,250 | 16,250 | - | 162,500 | 162,500 | - | |
| 4302 School Supplies | - | 456 | 1,793 | 1,793 | 1,793 | 1,793 | 1,793 | 1,793 | 1,793 | 1,793 | 1,793 | 1,793 | - | 18,387 | 18,387 | - | |
| 4305 Software | - | 487 | 6,907 | 6,907 | 6,907 | 6,907 | 6,907 | 6,907 | 6,907 | 6,907 | 6,907 | 6,907 | - | 69,554 | 69,067 | (487) | |
| 4310 Office Expense | - | 6 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | - | 2,118 | 2,535 | 417 | |
| 4311 Business Meals | - | - | 284 | 284 | 284 | 284 | 284 | 284 | 284 | 284 | 284 | 284 | - | 2,835 | 3,402 | 567 | |
| 4312 School Fundraising Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 4400 Noncapitalized Equipment | - | 569 | 4,084 | 4,084 | 4,084 | 4,084 | 4,084 | 4,084 | 4,084 | 4,084 | 4,084 | 4,084 | - | 41,407 | 41,407 | - | |
| 4700 Food Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | - | 1,518 | 30,268 | 30,268 | 30,268 | 30,268 | 30,268 | 30,268 | 30,268 | 30,268 | 30,268 | 30,268 | - | 304,201 | 304,698 | 497 | |
| Subagreement Services | | | | | | | | | | | | | | | | | |
| 5101 Nursing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 5102 Special Education | - | 320 | 10,160 | 10,160 | 10,160 | 10,160 | 10,160 | 10,160 | 10,160 | 10,160 | 10,160 | 10,160 | - | 101,920 | 101,600 | (320) | |

FY23-24 CalOps Central Coast

Monthly Cash Flow/Forecast FY23-24

Revised 9/26/23

Actuals Through: 8/31/2023

ADA = 109.96



| | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 | Jan-24 | Feb-24 | Mar-24 | Apr-24 | May-24 | Jun-24 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|---|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|
| 5103 Substitute Teacher | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5104 Transportation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5105 Security | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5106 Other Educational Consultants | - | 30 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | 10,649 | - | 106,522 | 106,522 | - |
| 5107 Instructional Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | - | 350 | 20,809 | 20,809 | 20,809 | 20,809 | 20,809 | 20,809 | 20,809 | 20,809 | 20,809 | 20,809 | - | 208,442 | 208,122 | (320) |
| Operations and Housekeeping | | | | | | | | | | | | | | | | |
| 5201 Auto and Travel | - | - | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | - | 16,000 | 16,000 | - |
| 5300 Dues & Memberships | - | 1,535 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | - | 2,618 | 1,300 | (1,318) |
| 5400 Insurance | - | - | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | - | 83 | 100 | 17 |
| 5501 Utilities | - | - | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | - | 464 | 557 | 93 |
| 5502 Janitorial Services | - | - | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | - | 750 | 900 | 150 |
| 5516 Miscellaneous Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5531 ASB Fundraising Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5900 Communications | - | - | 1,304 | 1,304 | 1,304 | 1,304 | 1,304 | 1,304 | 1,304 | 1,304 | 1,304 | 1,304 | - | 13,043 | 13,043 | - |
| 5901 Postage and Shipping | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | - | 1,535 | 3,142 | 3,142 | 3,142 | 3,142 | 3,142 | 3,142 | 3,142 | 3,142 | 3,142 | 3,142 | - | 32,959 | 31,900 | (1,059) |
| Facilities, Repairs and Other Leases | | | | | | | | | | | | | | | | |
| 5601 Rent | - | - | 543 | 543 | 543 | 543 | 543 | 543 | 543 | 543 | 543 | 543 | - | 5,433 | 6,520 | 1,087 |
| 5602 Additional Rent | - | 58 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | - | 348 | 348 | 0 |
| 5603 Equipment Leases | - | - | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | - | 317 | 380 | 63 |
| 5604 Other Leases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5605 Real/Personal Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5610 Repairs and Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | - | 58 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | 604 | - | 6,098 | 7,248 | 1,150 |
| Professional/Consulting Services | | | | | | | | | | | | | | | | |
| 5801 IT | - | - | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | - | 62,500 | 62,500 | - |
| 5802 Audit & Taxes | - | - | - | 306 | 306 | 306 | - | - | - | - | - | - | - | 918 | 918 | - |
| 5803 Legal | - | - | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | - | 4,368 | 5,242 | 874 |
| 5804 Professional Development | - | - | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | - | 12,119 | 14,543 | 2,424 |
| 5805 General Consulting | - | 1 | 1,211 | 1,211 | 1,211 | 1,211 | 1,211 | 1,211 | 1,211 | 1,211 | 1,211 | 1,211 | - | 12,107 | 12,106 | (1) |
| 5806 Special Activities/Field Trips | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5807 Bank Charges | - | - | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | - | 1,333 | 1,599 | 267 |
| 5808 Printing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5809 Other taxes and fees | - | 4 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | - | 4,923 | 5,903 | 980 |
| 5810 Payroll Service Fee | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5811 Management Fee | - | 1,192 | 596 | 596 | 596 | 596 | 596 | 596 | 596 | 596 | 596 | 596 | - | 7,150 | 7,150 | 0 |
| 5812 District Oversight Fee | - | - | 1,189 | 1,138 | 1,138 | 1,193 | 1,138 | 1,138 | 1,725 | 1,140 | 1,140 | 1,140 | 1,517 | 13,596 | 13,596 | - |
| 5813 County Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5814 SPED Encroachment | 69 | 69 | - | - | - | - | - | - | - | - | - | - | (138) | - | - | - |
| 5815 Public Relations/Recruitment | - | 722 | 1,229 | 1,229 | 1,229 | 1,229 | 1,229 | 1,229 | 1,229 | 1,229 | 1,229 | 1,229 | - | 13,016 | 14,753 | 1,737 |
| | 69 | 1,987 | 12,749 | 13,004 | 13,004 | 13,059 | 12,698 | 12,698 | 13,285 | 12,699 | 12,699 | 12,699 | 1,379 | 132,029 | 138,310 | 6,281 |
| Depreciation | | | | | | | | | | | | | | | | |
| 6900 Depreciation Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | | | | | | | | | | | | | | | | |
| 7438 Interest Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 38,781 | 57,823 | 118,901 | 119,156 | 119,156 | 119,211 | 124,596 | 123,160 | 120,874 | 118,852 | 118,852 | 118,852 | 83,466 | 1,381,680 | 1,383,280 | 1,599 |
| Monthly Surplus (Deficit) | (34,068) | (17,522) | 5,883 | 6,334 | 5,184 | 14,530 | 7,744 | 1,180 | 61,400 | 12,836 | 4,836 | 4,836 | 60,826 | 133,999 | 123,060 | 10,939 |
| Cash Flow Adjustments | | | | | | | | | | | | | | | | |
| Monthly Surplus (Deficit) | (34,068) | (17,522) | 5,883 | 6,334 | 5,184 | 14,530 | 7,744 | 1,180 | 61,400 | 12,836 | 4,836 | 4,836 | 60,826 | 133,999 | | |
| Cash flows from operating activities | | | | | | | | | | | | | | | | |
| Depreciation/Amortization | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Funding Receivables | - | - | - | - | - | - | 107,835 | - | - | - | - | - | (144,292) | (36,458) | - | - |
| Grants and Contributions Rec. | - | 420,525 | - | - | - | - | - | - | - | - | - | - | - | 420,525 | - | - |
| Due To/From Related Parties | 38,712 | 57,168 | - | - | - | - | - | - | - | - | - | - | - | 95,880 | - | - |
| Prepaid Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accounts Payable | - | 1,190 | - | - | - | - | - | - | - | - | - | - | 83,466 | 84,656 | - | - |
| Accrued Expenses | - | (5,408) | - | - | - | - | - | - | - | - | - | - | - | (5,408) | - | - |
| Other Liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cash flows from investing activities | | | | | | | | | | | | | | | | |
| Purchases of Prop. And Equip. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Notes Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cash flows from financing activities | | | | | | | | | | | | | | | | |

8.8%

FY23-24 CalOps Central Coast

Monthly Cash Flow/Forecast FY23-24

Revised 9/26/23

Actuals Through: 8/31/2023

ADA = 109.96



| | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 | Jan-24 | Feb-24 | Mar-24 | Apr-24 | May-24 | Jun-24 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|-----------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-----------------|-----------------------|----------------------|
| Proceeds from Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Payments on Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Proceeds(Payments) on Debt | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Change in Cash | 4,644 | 455,953 | 5,883 | 6,334 | 5,184 | 14,530 | 115,579 | 1,180 | 61,400 | 12,836 | 4,836 | 4,836 | | | | |
| Cash, Beginning of Month | 977,537 | 982,181 | 1,438,133 | 1,444,017 | 1,450,351 | 1,455,535 | 1,470,065 | 1,585,643 | 1,586,823 | 1,648,223 | 1,661,059 | 1,665,895 | | | | |
| Cash, End of Month | 982,181 | 1,438,133 | 1,444,017 | 1,450,351 | 1,455,535 | 1,470,065 | 1,585,643 | 1,586,823 | 1,648,223 | 1,661,059 | 1,665,895 | 1,670,731 | | | | |

California Online Public Schools

Financial Package

August 31, 2023

Presented by:



California Online Public Schools Central Coast

Budget vs Actual

For the period ended August 31, 2023

| | Current Period Actual | Current Period Budget | Current Period Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget |
|---|-----------------------------|-----------------------------|-------------------------------|------------------------|---------------|------------------------|------------------|
| Revenues | | | | | | | |
| State Aid - Revenue Limit | | | | | | | |
| LCFF State Aid | \$ 32,202 | \$ 33,698 | \$ (1,496) | \$ 32,202 | \$ 33,698 | \$ (1,496) | \$ 673,514 |
| Education Protection Account | - | - | - | - | - | - | 21,991 |
| In Lieu of Property Taxes | - | 39,872 | (39,872) | - | 39,872 | (39,872) | 664,085 |
| Total State Aid - Revenue Limit | 32,202 | 73,570 | (41,368) | 32,202 | 73,570 | (41,368) | 1,359,590 |
| Federal Revenue | | | | | | | |
| Special Education - Entitlement | - | 688 | (688) | - | 688 | (688) | 13,745 |
| Total Federal Revenue | - | 688 | (688) | - | 688 | (688) | 13,745 |
| Other State Revenue | | | | | | | |
| State Special Education | 4,713 | 4,882 | (169) | 9,426 | 4,882 | 4,544 | 97,575 |
| Mandated Cost | - | - | - | - | - | - | 3,873 |
| State Lottery | - | - | - | - | - | - | 26,060 |
| Other State Revenue | - | 275 | (275) | - | 275 | (275) | 5,498 |
| Total Other State Revenue | 4,713 | 5,157 | (444) | 9,426 | 5,157 | 4,269 | 133,005 |
| Other Local Revenue | | | | | | | |
| Interest Revenue | 3,386 | - | 3,386 | 3,386 | - | 3,386 | - |
| Total Other Local Revenue | 3,386 | - | 3,386 | 3,386 | - | 3,386 | - |
| Total Revenues | 40,301 | 79,415 | (39,114) | 45,014 | 79,415 | (34,401) | 1,506,339 |
| Expenses | | | | | | | |
| Certificated Salaries | | | | | | | |
| Teachers' Salaries | 44,521 | 27,743 | (16,778) | 72,628 | 55,485 | (17,143) | 399,493 |
| Teachers' Extra Duty/Stipends | - | 11 | 11 | - | 22 | 22 | 156 |
| Pupil Support Salaries | 2,503 | 2,137 | (366) | 5,558 | 4,274 | (1,284) | 30,771 |
| Administrators' Salaries | 3,576 | 3,528 | (48) | 9,089 | 7,056 | (2,033) | 50,805 |
| Total Certificated Salaries | 50,601 | 33,418 | (17,182) | 87,275 | 66,837 | (20,438) | 481,225 |
| Classified Salaries | | | | | | | |
| Instructional Salaries | 105 | 69 | (37) | 170 | 137 | (33) | 987 |
| Support Salaries | 110 | 110 | (1) | 288 | 220 | (68) | 1,582 |
| Supervisors' and Administrators' Salaries | 537 | 514 | (23) | 1,380 | 1,028 | (352) | 7,401 |
| Clerical and Office Staff Salaries | 96 | 92 | (3) | 247 | 185 | (63) | 1,331 |
| Total Classified Salaries | 848 | 785 | (64) | 2,085 | 1,569 | (516) | 11,300 |
| Benefits | | | | | | | |
| State Teachers' Retirement System, certificated positions | - | 5,319 | 5,319 | - | 10,638 | 10,638 | 63,829 |
| OASDI/Medicare/Alternative, certificated positions | 168 | 41 | (128) | 420 | 81 | (339) | 486 |
| Medicare/Alternative, certificated positions | 720 | 413 | (306) | 1,238 | 827 | (411) | 4,959 |
| Health and Welfare Benefits, certificated positions | - | 8,140 | 8,140 | - | 16,280 | 16,280 | 97,682 |
| State Unemployment Insurance, certificated positions | 40 | 1,437 | 1,397 | 71 | 2,873 | 2,802 | 28,731 |
| Workers' Compensation Insurance, certificated positions | - | 399 | 399 | - | 798 | 798 | 4,788 |
| Total Benefits | 928 | 15,749 | 14,821 | 1,729 | 31,497 | 29,768 | 200,476 |
| Books & Supplies | | | | | | | |
| Textbooks and Core Materials | - | 617 | 617 | - | 1,233 | 1,233 | 7,400 |
| Books and Reference Materials | - | 13,542 | 13,542 | - | 27,083 | 27,083 | 162,500 |
| School Supplies | 456 | 1,532 | 1,076 | 456 | 3,064 | 2,608 | 18,387 |
| Software | 487 | 5,756 | 5,269 | 487 | 11,511 | 11,024 | 69,067 |
| Office Expense | 6 | 211 | 205 | 6 | 423 | 417 | 2,535 |
| Business Meals | - | 284 | 284 | - | 567 | 567 | 3,402 |
| Noncapitalized Equipment | 569 | 3,451 | 2,882 | 569 | 6,901 | 6,333 | 41,407 |
| Total Books & Supplies | 1,518 | 25,391 | 23,874 | 1,518 | 50,783 | 49,265 | 304,698 |
| Subagreement Services | | | | | | | |
| Special Education | 320 | 8,467 | 8,147 | 320 | 16,933 | 16,613 | 101,600 |
| Other Educational Consultants | 30 | 8,877 | 8,847 | 30 | 17,754 | 17,724 | 106,522 |
| Total Subagreement Services | 350 | 17,344 | 16,994 | 350 | 34,687 | 34,337 | 208,122 |
| Operations & Housekeeping | | | | | | | |
| Auto and Travel | - | 1,333 | 1,333 | - | 2,667 | 2,667 | 16,000 |
| Dues & Memberships | 1,535 | 108 | (1,427) | 1,535 | 217 | (1,318) | 1,300 |
| Insurance | - | 8 | 8 | - | 17 | 17 | 100 |
| Utilities | - | 46 | 46 | - | 93 | 93 | 557 |
| Janitorial Services | - | 75 | 75 | - | 150 | 150 | 900 |

California Online Public Schools Central Coast

Budget vs Actual

For the period ended August 31, 2023

| | Current Period Actual | Current Period Budget | Current Period Variance | Current Year Actual | YTD Budget | YTD Budget Variance | Total Budget |
|--|-----------------------------|-----------------------------|-------------------------------|------------------------|------------------|------------------------|------------------|
| Communications | - | 1,087 | 1,087 | - | 2,174 | 2,174 | 13,043 |
| Total Operations & Housekeeping | 1,535 | 2,658 | 1,123 | 1,535 | 5,317 | 3,782 | 31,900 |
| Facilities, Repairs & Other Leases | | | | | | | |
| Rent | - | 543 | 543 | - | 1,087 | 1,087 | 6,520 |
| Additional Rent | 58 | 29 | (29) | 58 | 58 | 0 | 348 |
| Equipment Leases | - | 32 | 32 | - | 63 | 63 | 380 |
| Total Facilities, Repairs & Other Leases | 58 | 604 | 546 | 58 | 1,208 | 1,150 | 7,248 |
| Professional/Consulting Services | | | | | | | |
| IT | - | 5,208 | 5,208 | - | 10,417 | 10,417 | 62,500 |
| Audit & Taxes | - | - | - | - | - | - | 918 |
| Legal | - | 437 | 437 | - | 874 | 874 | 5,242 |
| Professional Development | - | 1,212 | 1,212 | - | 2,424 | 2,424 | 14,543 |
| General Consulting | 1 | 1,009 | 1,008 | 1 | 2,018 | 2,017 | 12,106 |
| Bank Charges | - | 133 | 133 | - | 267 | 267 | 1,599 |
| Other Taxes and Fees | 4 | 492 | 488 | 4 | 984 | 980 | 5,903 |
| Management Fee | 1,192 | 596 | (596) | 1,192 | 1,192 | - | 7,150 |
| District Oversight Fee | - | 736 | 736 | - | 736 | 736 | 13,596 |
| SPED Encroachment | 69 | - | (69) | 138 | - | (138) | - |
| Public Relations/Recruitment | 722 | 1,229 | 508 | 722 | 2,459 | 1,737 | 14,753 |
| Total Professional/Consulting Services | 1,987 | 11,052 | 9,065 | 2,056 | 21,368 | 19,313 | 138,310 |
| Total Expenses | 57,823 | 107,001 | 49,178 | 96,605 | 213,267 | 116,662 | 1,383,280 |
| Change in Net Assets | (17,522) | (27,586) | 10,064 | (51,590) | (133,852) | 82,262 | 123,060 |
| Net Assets, Beginning of Period | 150,335 | | | 184,403 | | | |
| Net Assets, End of Period | \$ 132,812 | | | \$ 132,812 | | | |

California Online Public Schools

Statement of Financial Position

August 31, 2023

| | California Online Public Schools Southern California | California Online Public Schools Academy Central Valley | California Online Public Schools Northern California | California Online Public Schools Academy North Bay | California Online Public Schools Monterey Bay | California Online Public Schools Central Coast | Combined |
|---|--|---|--|--|--|--|----------------------|
| Assets | | | | | | | |
| Current Assets | | | | | | | |
| Cash & Cash Equivalents | \$ 23,685,858 | \$ 6,716,870 | \$ 12,243,287 | \$ 1,385,485 | \$ 1,903,613 | \$ 1,438,133 | \$ 47,373,247 |
| Accounts Receivable | (6,042,359) | (944,940) | 4,069,996 | 251,786 | (336,891) | (167,799) | (3,170,207) |
| Public Funding Receivables | - | - | 629,013 | 58,041 | - | - | 687,054 |
| Grants & Contributions Receivable | - | - | - | - | - | - | - |
| Factored Receivables | - | - | - | - | - | - | - |
| Due To/From Related Parties | 11,042,478 | (1,626,984) | (7,726,503) | (374,718) | (471,613) | (842,660) | 0 |
| Prepaid Expenses | 289,961 | 8,449 | 20,079 | 1,501 | 117 | - | 320,106 |
| Other Current Assets | - | - | - | - | - | - | - |
| Total Current Assets | 28,975,938 | 4,153,395 | 9,235,873 | 1,322,095 | 1,095,225 | 427,674 | 45,210,200 |
| | | | | 1,322,095 | | | |
| Long-Term Assets | | | | | | | |
| Property & Equipment, Net | 22,042 | - | 144,783 | - | - | - | 166,826 |
| Deposits | 20,287 | 100 | - | - | - | - | 20,387 |
| Deferred Lease Asset | - | - | - | - | - | - | - |
| Bond Issue Costs | - | - | - | - | - | - | - |
| Other Long-Term Assets | - | - | - | - | - | - | - |
| Total Long Term Assets | 42,330 | 100 | 144,783 | - | - | - | 187,213 |
| Total Assets | \$ 29,018,267 | \$ 4,153,495 | \$ 9,380,656 | \$ 1,322,095 | \$ 1,095,225 | \$ 427,674 | \$ 45,397,413 |
| Liabilities | | | | | | | |
| Current Liabilities | | | | | | | |
| Accounts Payable | \$ 2,391,184 | \$ 381,802 | \$ 1,060,623 | \$ 161,639 | \$ 212,504 | \$ 50,030 | 4,257,783 |
| Accrued Liabilities | 2,976,876 | (740,363) | 402,622 | 65,409 | 211,651 | 57,169 | 2,973,363 |
| Interest Payable | - | - | - | - | - | - | - |
| Deferred Revenue | 8,702,169 | 1,411,900 | 2,601,399 | 338,673 | 547,313 | 187,176 | 13,788,629 |
| Deferred Rent, Current Portion | 25,606 | 3,517 | 8,658 | 1,245 | 2,327 | 487 | 41,840 |
| Capital Lease, Current Portion | - | - | - | - | - | - | - |
| Notes Payable, Current Portion | - | - | - | - | - | - | - |
| Bonds Payable, Current Portion | - | - | - | - | - | - | - |
| Other Current Liabilities | - | - | - | - | - | - | - |
| Total Current Liabilities | 14,095,835 | 1,056,855 | 4,073,302 | 566,966 | 973,795 | 294,862 | 21,061,615 |
| Long-Term Liabilities | | | | | | | |
| Deferred Rent, Net of Current Portion | - | - | - | - | - | - | - |
| Capital Lease, Net of Current Portion | - | - | - | - | - | - | - |
| Notes Payable, Net of Current Portion | - | - | - | - | - | - | - |
| Bonds Payable, Net of Current Portion | - | - | - | - | - | - | - |
| Discount on Bonds | - | - | - | - | - | - | - |
| Premium on Bonds | - | - | - | - | - | - | - |
| Other Long-Term Liabilities | - | - | - | - | - | - | - |
| Total Long-Term Liabilities | - | - | - | - | - | - | - |
| Total Liabilities | 14,095,835 | 1,056,855 | 4,073,302 | 566,966 | 973,795 | 294,862 | 21,061,615 |
| Total Net Assets | 14,922,432 | 3,096,640 | 5,307,354 | 755,129 | 121,430 | 132,812 | 24,335,798 |
| Total Liabilities and Net Assets | \$ 29,018,267 | \$ 4,153,495 | \$ 9,380,656 | \$ 1,322,095 | \$ 1,095,225 | \$ 427,674 | \$ 45,397,413 |

California Online Public Schools

Statement of Cash Flows

For the period ended August 31, 2023

| | California Online Public Schools Southern California | California Online Public Schools Academy Central Valley | California Online Public Schools Northern California | California Online Public Schools Academy North Bay | California Online Public Schools Monterey Bay | California Online Public Schools Central Coast | Month Ended 08/31/23 |
|--|--|---|--|--|--|---|-------------------------|
| Cash Flows from Operating Activities | | | | | | | |
| Change in Net Assets | \$ (890,277) | \$ (17,179) | \$ (252,687) | \$ (7,726) | \$ (85,960) | \$ (17,522) | \$ (1,271,351) |
| Adjustments to reconcile change in net assets to net cash flows from operating activities: | | | | | | | |
| Depreciation | - | - | - | - | - | - | - |
| Decrease/(Increase) in Operating Assets: | | | | | | | |
| Public Funding Receivables | - | - | (629,013) | (58,041) | - | - | (687,054) |
| Grants, Contributions & Pledges Receivable | 5,101,936 | 1,215 | 3,221,974 | 255,370 | 23,138 | 420,525 | 9,024,158 |
| Due from Related Parties | (1,963,032) | 416,368 | 1,103,337 | 81,969 | 304,191 | 57,168 | - |
| Prepaid Expenses | (27,548) | (159) | (464) | - | (117) | - | (28,287) |
| Other Assets | - | - | - | - | - | - | - |
| (Decrease)/Increase in Operating Liabilities: | | | | | | | |
| Accounts Payable | (111,991) | (21,805) | 14,967 | (170) | (13,970) | 1,190 | (131,779) |
| Accrued Expenses | (370,442) | (112,159) | (681,258) | (18,435) | (81,092) | (5,408) | (1,268,793) |
| Deferred Revenue | - | - | - | - | - | - | - |
| Other Liabilities | - | - | - | - | - | - | - |
| Total Cash Flows from Operating Activities | 1,738,647 | 266,281 | 2,776,856 | 252,967 | 146,190 | 455,953 | 5,636,894 |
| Cash Flows from Investing Activities | | | | | | | |
| Purchases of Property & Equipment | - | - | - | - | - | - | - |
| Total Cash Flows from Investing Activities | - | - | - | - | - | - | - |
| Cash Flows from Financing Activities | | | | | | | |
| Proceeds from Factoring | - | - | - | - | - | - | - |
| Proceeds from (payments on) Long-Term Debt | - | - | - | - | - | - | - |
| Total Cash Flows from Financing Activities | - | - | - | - | - | - | - |
| Change in Cash & Cash Equivalents | 1,738,647 | 266,281 | 2,776,856 | 252,967 | 146,190 | 455,953 | 5,636,894 |
| Cash & Cash Equivalents, Beginning of Period | 21,947,211 | 6,450,589 | 9,466,431 | 1,132,519 | 1,757,423 | 982,181 | 41,736,354 |
| Cash and Cash Equivalents, End of Period | \$ 23,685,858 | \$ 6,716,870 | \$ 12,243,287 | \$ 1,385,485 | \$ 1,903,613 | \$ 1,438,133 | \$ 47,373,247 |

California Online Public Schools Central Coast

Check Register

For the period ended August 31, 2023

| Check Number | Vendor Name | Transaction Description | Check Date | Check Amount |
|--------------|---|---------------------------|---|---------------------------|
| 70000 | El Paseo Childrens Center Inc. | SpEd Svcs - 04/23 - 05/23 | 8/2/2023 | \$ 3,297.18 |
| 70001 | Oxford Consulting Services Inc. | SpEd Svcs - 04/23 - 06/23 | 8/2/2023 | 910.00 |
| 70002 | Pearson Virtual Schools USA | SpEd Svcs | 8/2/2023 | 320.00 |
| 70003 | El Paseo Childrens Center Inc. | SpEd Svcs - 06/23 | 8/10/2023 | 135.00 |
| 70004 | Effectual Educational Consulting Services | SpEd Svcs - 06/23 | 8/18/2023 | 142.00 |
| | | | Total Disbursements Issued in August | \$ <u>4,804.18</u> |

California Online Public Schools Monterey Bay

Accounts Payable Aging

August 31, 2023

| Vendor Name | Invoice/Credit Number | Invoice Date | Date Due | Current | 1 - 30 Days Past Due | 31 - 60 Days Past Due | 61 - 90 Days Past Due | Over 90 Days Past Due | Total |
|--|-----------------------|--------------|-----------|-----------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| WASC - Accrediting Commission for School 1318626 | | 8/15/2023 | 9/14/2023 | \$ 1,190 | \$ - | \$ - | \$ - | \$ - | \$ 1,190 |
| Total Outstanding Invoices | | | | <u>\$ 1,190</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,190</u> |