

Monthly Financial Presentation – August 2023

Highlights



- Enrollment forecasted at 657 students
- Attendance forecasted at 644 (98%)
- Revenue forecasted at \$10.1M; in line with budget
- Expenses forecasted at \$9.2M; in line with budget
- Surplus forecasted at \$950K with an ending fund balance forecasted at \$4.M
- August Cash balance is at \$6.7M
- Cash projected at \$7M by fiscal year end

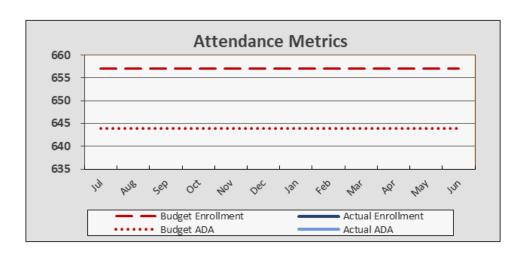


Attendance Data and Metrics

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- Enrollment forecasted at 657 students
- ADA forecasted at 644
- Unduplicated rate of 64%

Enrollment & Per Pupil Data												
<u> Actual</u> <u>Forecast</u> <u>Budget</u>												
Average Enrollment	n/a	657	<i>657</i>									
ADA	n/a	644	644									
Attendance Rate	n/a	98.0%	98.0%									
Unduplicated %	64.0%	64.0%	64.0%									
Revenue per ADA		\$15,737	\$15,662									
Expenses per ADA		\$14,252	\$14,517									





Revenue



- FY24 annual revenues forecasted at \$10.1M:
 - No significant variance in plan since budget inception

Revenue

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

Total Revenue

	Yea	r-to-Date	Year-to-Date												
Actual		Budget	Fav/(Unf												
\$ 298,722	\$	338,180	\$	(39,457)											
-		4,133		(4,133)											
58,121		30,952		27,169											
 181	_			181											
\$ 357,024	\$	373,265	\$	(16,240)											

Annual/Full Year												
Forecast	ecast Budget Fav/(U											
\$ 8,640,774	\$	8,640,774	\$	-								
702,488		662,318		40,170								
787,093		779,179		7,914								
181				181								
\$ 10,130,536	\$	10,082,271	\$	48,265								



Expenses



- FY24 annual expenses forecasted at \$9.2M
 - No significant variances in plan since budget inception

Expenses

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

Total Expenses

		Ye	ar-to-Date		
Ac	tual		Budget	F	av/(Unf)
\$ 5	30,361	\$	406,162	\$	(124,199)
	12,672	_	9,538		(3,134)
	10,506		198,766		188,260
	9,223		426,547		417,324
	3,755	_	208,981		205,226
	2,934		24,658		21,724
	-	_	7,167		7,167
	12,692		169,471		156,779
	-		-		-
	_	_	-		-
\$ 5	82,142	\$	1,451,288	\$	869,146

	Ann	ual/Full Year				
Forecast		Budget	F	av/(Unf)		
\$ 3,048,567	\$	2,924,368	\$	(124,199)		
71,805		68,671		(3,134)		
1,160,742		1,260,007		99,265		
2,558,998		2,559,281		283		
1,151,044		1,253,886		102,842		
126,221		147,945		21,724		
35,833		43,000		7,167		
1,021,110		1,088,250		67,140		
-		-		-		
\$ 9,174,320	\$	9,345,407	\$	171,087		



Fund Balance

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- •Annual surplus forecasted at \$950K
- Ending fund balance forecasted at \$4M (43% of total expenses)

Total Surplus(Deficit)Beginning Fund Balance **Ending Fund Balance**

As a % of Annual Expenses

	Year-to-Date												
Actual	Budget	Fav/(Unf)											
\$ (225,118)	\$ (1,078,023)	\$	852,906										
3,011,132	3,011,132												
<u>\$ 2,786,014</u>	<u>\$ 1,933,109</u>												
30.4%	20.7%												

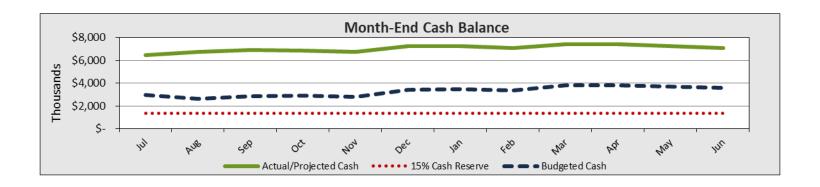
Annual/Full Year											
Forecast		Budget	Budget Fav/(Unf								
\$ 956,216	\$	736,864	\$	219,352							
 3,011,132		3,011,132									
\$ 3,967,348	\$	3,747,996									
43.2%		40.1%									



Cash Balance



- Current cash balance of \$23.6M (250 days)
- Cash projected at \$7M 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/csalternative.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 requireed 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/csileagrantrpt.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 Valley Monthly Cash Flow/Forecast FY23-24 Revised 9/26/23

Actuals Through: 8/31/2023



Actuals Through:	: 8/31/2023 := 643.74													Year-End	Annual	Original	Favorable /
7.211		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accruals	Forecast	Budget Total	(Unfav.)
Revenues																ADA =	643.74
State Aid - Rev	venue Limit																
8011	LCFF State Aid	-	298,722	314,351	565,833	565,833	565,833	565,833	565,833	535,537	535,537	535,537	535,537	535,538	6,119,923	6,119,923	-
8012 8096	Education Protection Account	-	-	533,568	- 21 771	- 21 771	533,568	- 21 771	- 21 771	533,568	-	-	20.012	533,568	2,134,271	2,134,271	-
8096	In Lieu of Property Taxes	-	298,722	47,656 895,575	31,771 597,603	31,771 597,603	31,771 1,131,171	31,771 597,603	31,771 597,603	60,023 1,129,128	30,012 565,549	30,012 565,549	30,012 565,549	30,012 1,099,117	386,580 8,640,774	386,580 8,640,774	
Federal Reven	iue		230,722	033,373	337,003	337,003	1,101,171	337,003	337,003	1,123,120	303,313	303,3 13	303,3 13	1,033,117	3,010,771	0,0 10,77 1	
8181	Special Education - Entitlement	-	-	4,133	7,440	7,440	7,440	7,440	7,440	7,827	7,827	7,827	7,827	7,827	80,468	80,468	-
8290	Title I, Part A - Basic Low Income	-	-	35,133	-	-	105,399	-	-	-	-	-	-	-	140,532	140,532	-
8291	Title II, Part A - Teacher Quality	-	-	5,581	-	-	16,743	-	-	-	-	-	-	-	22,324	22,324	-
8290	Title IV, Part A	-	-	-	- 112,050	-	-	112.050	-	-	- 112,050	-	-	10,964	10,964 448,200	10,964 408,030	-
8296	Other Federal Revenue	-	<u> </u>	44,847	119,490	7,440	129,582	112,050 119,490	7,440	7,827	112,030	7,827	7,827	112,050 130,841	702,488	662,318	40,170 40,170
Other State Re	evenue			1 1,0 17	113,130	7,110	123,302	113,130	7,110	7,027	113,077	7,027	7,027	130,011	702,100		,270
8311	State Special Education	27,750	27,750	29,343	52,817	52,817	52,817	52,817	52,817	44,466	44,466	44,466	44,466	44,466	571,257	571,257	-
8550	Mandated Cost	-	-	-	-	-	23,357	-	-	-	-	-	-	-	23,357	23,168	189
8560	State Lottery	-	-	-	-	-	-	41,167	-	-	41,167	-	-	77,958	160,292	152,567	7,725
8599	Other State Revenue	- 27.750	2,621	1,609	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	1,885	32,187	32,187	- 7.014
Other Local Re	evenue	27,750	30,371	30,952	55,714	55,714	79,071	96,881	55,714	47,363	88,530	47,363	47,363	124,308	787,093	779,179	7,914
8660	Interest Revenue	83	98	_	-	_	_	_	_	-	-	-	-	_	181	-	181
		83	98	-	-	-	-	-	-	=	=	-	-	-	181	-	181
Total Revenue		27,833	329,192	971,375	772,807	660,757	1,339,824	813,974	660,757	1,184,318	773,956	620,738	620,738	1,354,267	10,130,536	10,082,271	48,265
				072,070	112,001			020,011	000,101		110,000	0_0,700	020,100	_,			
Expenses Certificated Sa	alarios																
1100	Teachers' Salaries	170,803	270,551	168,589	168,589	168,589	168,589	168,589	168,589	168,589	168,589	168,589	168,589	404,615	2,531,862	2,427,687	(104,175)
1175	Teachers' Extra Duty/Stipends	170,803	270,331	66	66	66	66	66	66	108,389	108,383	66	66	158	2,331,802 816	948	132
1200	Pupil Support Salaries	18,564	15,212	12,986	12,986	12,986	12,986	12,986	12,986	12,986	12,986	12,986	12,986	31,166	194,800	186,996	(7,804)
1300	Administrators' Salaries	33,498	21,734	21,440	21,440	21,440	21,440	21,440	21,440	21,440	21,440	21,440	21,440	51,456	321,089	308,737	(12,352)
		222,865	307,496	203,081	203,081	203,081	203,081	203,081	203,081	203,081	203,081	203,081	203,081	487,395	3,048,567	2,924,368	(124,199)
Classified Sala		20.4	620	447	447	447	447	447	447	447	447	447	447	4 000	6.400	6.000	(400)
2100 2200	Instructional Salaries Support Salaries	394 1,079	639 671	417 667	1,000 1,602	6,199 10,026	6,000 9,611	(199) (415)									
2300	Classified Administrators' Salaries	5,121	3,264	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	3,123	7,496	47,114	44,975	(2,139)
2400	Clerical and Office Staff Salaries	922	582	561	561	561	561	561	561	561	561	561	561	1,348	8,466	8,085	(381)
		7,516	5,156		4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	11,445	71,805	68,671	(3,134)
Benefits																	
3101	STRS	-	-	31,007	31,007	31,007	31,007	31,007	31,007	31,007	31,007	31,007	31,007	-	310,069	387,885	77,816
3202	PERS	-	-	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	-	10,261	12,876	2,614
3301 3311	OASDI Medicare	1,534 3,147	1,021 4,373	236 2,409	-	4,911 31,611	2,957 30,138	(1,955) (1,472)									
3401	Health and Welfare		-,575	62,852	62,852	62,852	62,852	62,852	62,852	62,852	62,852	62,852	62,852	_	628,524	628,524	(1,472)
3501	State Unemployment	189	242	8,426	8,426	8,426	8,426	42,132	33,706	16,853	8,426	8,426	8,426	_	152,106	168,528	16,422
3601	Workers' Compensation	-	-	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	-	23,260	29,099	5,839
		4,870	5,636	108,282	108,282	108,282	108,282	141,988	133,562	116,709	108,282	108,282	108,282	-	1,160,742	1,260,007	99,265
Books and Sup	· ·			4 220	4 220	4 220	4 220	4 220	4 220	4 220	4 220	4 220	4 220		42 200	42.200	
4100 4200	Textbooks and Core Materials Books and Reference Materials	-	-	4,230 88,652	-	42,300 886,520	42,300 886,520	-									
4302	School Supplies	_	2,773	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	3,116	-	33,932	33,932	-
4305	Software	-	2,959	42,060	42,060	42,060	42,060	42,060	42,060	42,060	42,060	42,060	42,060	-	423,559	420,600	(2,959)
4310	Office Expense	-	36	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	1,427	-	14,304	14,268	(36)
4311	Business Meals	-	-	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	-	16,388	19,666	3,278
4400	Noncapitalized Equipment	-	3,455	113,854	113,854	113,854	113,854	113,854	113,854	113,854	113,854	113,854	113,854	-	1,141,995	1,141,995	-
Subagreement	t Services	-	9,223	254,978	254,978	254,978	254,978	254,978	254,978	254,978	254,978	254,978	254,978	-	2,558,998	2,559,281	283
5102	Special Education	_	3,575	53,208	53,208	53,208	53,208	53,208	53,208	53,208	53,208	53,208	53,208	-	535,658	638,500	102,842
5106	Other Educational Consultants	_	180	61,521	61,521	61,521	61,521	61,521	61,521	61,521	61,521	61,521	61,521	-	615,386	615,386	
		-	3,755	114,729	114,729	114,729	114,729	114,729	114,729	114,729	114,729	114,729	114,729	-	1,151,044	1,253,886	102,842
•	nd Housekeeping				2.1.5			2.5.5	2.1.5	2	2	2	2 4			^-	
5201 5200	Auto and Travel	-	2.024	3,146 983	-	31,462	37,754 11,800	6,292 (967)									
5300 5400	Dues & Memberships Insurance		2,934	983 75	-	12,767 750	900	(967) 150									
5501	Utilities	_	-	268	268	268	268	268	268	268	268	268	268	-	2,684	3,221	537
5502	Janitorial Services	-	-	467	467	467	467	467	467	467	467	467	467	-	4,667	5,600	933
5900	Communications	-	-	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	7,142	-	71,417	85,700	14,283
5901	Postage and Shipping	-	-	248	248	248	248	248	248	248	248	248	248	-	2,475	2,970	495
Facilities Rens	airs and Other Leases	-	2,934	12,329	12,329	12,329	12,329	12,329	12,329	12,329	12,329	12,329	12,329	-	126,221	147,945	21,724
racinities. NEDa	Rent	_	-	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	_	32,326	38,791	6,465
5601	riciic			-,						,	,						
	Additional Rent	-	-	168	168	168	168	168	168	168	168	168	168	-	1,675	2,010	335
5601		-	-	168 183 3,583	-	1,675 1,833 35,833	2,010 2,199 43,000	335 367 7,167									

FY23-24 CalOps Central Valley

Monthly Cash Flow/Forecast FY23-24

Revised 9/26/23

Actuals Through: 8/31/2023 ADA = 643.74

Professional/Consulting Services

5801 IT Audit & Taxes 5802 5804 Professional Development 5805 **General Consulting** 5807 **Bank Charges** 5809 Other taxes and fees Management Fee 5811 5812 District Oversight Fee

Public Relations/Recruitment

Depreciation

5815

Interest

Total Expenses

Monthly Surplus (Deficit)

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 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



Favorable /

(Unfav.)

14,012

34,464

7,579

11,146

67,140

171,087

219,352

(62)

0

Original

Budget Total

522,400

5,308

84,073

206,823

1,000

45,604

43,450

86,408

93,184

1,088,250

9,345,407

736,864

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
-	-	52,240	52,240	52,240	52,240	52,240	52,240	52,240	52,240	52,240	52,240	-	522,400
-	-	7.006	1,769	1,769	1,769	7.006	7.006	7.006	7.006	7.000	7.006	-	5,308
-	6	7,006 17,235	-	70,061 172,359									
116	113	83	83	83	83	83	83	83	83	83	83		1,062
-	21	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	-	38,025
-	7,242	3,621	3,621	3,621	3,621	3,621	3,621	3,621	3,621	3,621	3,621	-	43,450
-	-	8,956	5,976	5,976	11,312	5,976	5,976	11,291	5,655	5,655	5,655	13,978	86,408
-	4,385	7,765	7,765	7,765	7,765	7,765	7,765	7,765	7,765	7,765	7,765	-	82,038
521	12,171	100,707	99,497	99,497	104,832	97,727	97,727	103,042	97,407	97,407	97,407	13,168	1,021,110
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
235,772	346,371	802,458	801,247	801,247	806,583	833,184	824,757	813,220	799,158	799,158	799,158	512,008	9,174,320
(207,939)	(17,179)	168,917	(28,440)	(140,490)	533,241	(19,209)	(164,000)	371,098	(25,202)	(178,419)	(178,419)	842,259	956,216 9.4%
(207,939)	(17,179)	168,917	(28,440)	(140,490)	533,241	(19,209)	(164,000)	371,098	(25,202)	(178,419)	(178,419)	842,259	956,216
-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,337,530	1,215	-	-	-	-		-	-	-	-	-	(1,354,267)	984,478
(68,744)	416,368	-	-	-	-	-	-	-	-	-	-	-	347,624
(08,744)	(159)	-	_	-	_	-	-	-	_	-		_	(159)
_	-	-	_	-	_	-	-	-	_	-	-	_	-
-	(21,805)	-	-	-	-	-	-	-	-	-	-	512,008	490,203
(1,075,623)	(112,159)	-	-	-	-	-	-	-	-	-	-	-	(1,187,782)
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	=	-	-	-	-
_	_	_	_	_	_	_	_	_	_	_		_	
_	-	-	_	-	_	_	_	-	_	_		_	_
-	-	-					_	-		_		-	-
985,225	266,281	168,917	(28,440)	(140,490)	533,241	(19,209)	(164,000)	371,098	(25,202)	(178,419)	(178,419)		
5,465,365	6,450,589	6,716,870	6,885,787	6,857,347	6,716,856	7,250,097	7,230,888	7,066,888	7,437,986	7,412,784	7,234,365		

6,450,589 6,716,870 6,885,787 6,857,347 6,716,856 7,250,097 7,230,888 7,066,888 7,437,986 7,412,784 7,234,365 7,055,945

California Online Public Schools

Financial Package August 31, 2023

Presented by:



Budget vs Actual

For the period ended August 31, 2023

Total State Aut - Revenue Limit Federal Revenue		Comment	Comment	Comment				
Revenues					Current	VTD Budget	YTD Budget	Total
Secretary Secr					Year Actual	TID Buuget	Variance	Budget
State Author Nortection Account CLF Stare Author Nortection Accoun		710000	200800					
Equation Protection Account 1	Revenues							
Company Comp	State Aid - Revenue Limit							
In two of Property Taxes	LCFF State Aid	\$ 298,722	\$ 314,351	\$ (15,629)	\$ 298,722	\$ 314,351	\$ (15,629)	\$ 6,119,923
Total State Aut - Revenue Limit Federal Revenue	Education Protection Account	-	-	-	-	-	-	2,134,271
	In Lieu of Property Taxes		23,828	(23,828)		23,828	(23,828)	386,580
Special Education - Intellment	Total State Aid - Revenue Limit	298,722	338,180	(39,457)	298,722	338,180	(39,457)	8,640,774
Title I, Part A. Basic Izov Income 1 1 2 2.2.242 Other Federal Revenue 1 4.133 (4.133) 4.133 (4.133) (4.134) <td>Federal Revenue</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Federal Revenue							
Title II. Part A – Teacher Quality Other federal Revenue Start Special Education Other State Revenue Start Special Education Special Start Special Education Start Special Education Special	Special Education - Entitlement	-	4,133	(4,133)	-	4,133	(4,133)	80,468
Other Federal Revenue - 4,133 (4,133) - 4,333 (6,133) - 4,333 (6,133) 666,2318 Ober State Revenue 666,2318 (6,133) - 4,133 (4,133) (6,133) 666,2318 Ober State Revenue 2,7750 29,343 (1,533) 55,500 29,343 26,157 571,257 Mandated Cost - - - 2,338 2,112 29,343 26,157 571,257 Mandated Cost - - - 2,338 2,112 1,012 2,021 1,002 2,112 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,169 3,0352 27,109 3,0352 27,109 3,0352 27,109 3	Title I, Part A - Basic Low Income	-	-	-	-	-	-	151,496
Total Celeral Revenue State Special Education Special Education State Special Education Special Education State Special Education Special Education State Special Education Special Education State Special Education Special Education State Special Education Special Education Special Education Special Educa	•	-	-	-	-	-	-	
State Special Education 27,750 29,343 1,593 55,500 29,343 26,157 571,257			-			-		408,030
State Special Education 27,750 29,343 (1,593) 55,000 29,343 26,157 271,257 Mandated Cost - - - - - - 23,158 Other State Revenue 30,371 30,952 (1,612) 2,621 1,609 779,179 779,179 Other Local Revenue 98 - 98 1,81 - 1,81 - 1,81 - - 779,179	Total Federal Revenue	-	4,133	(4,133)	-	4,133	(4,133)	662,318
Mandated Cott 1.00	Other State Revenue							
Sate Lottery	•	27,750	29,343	(1,593)	55,500	29,343	26,157	
Chee Sate Revenue Capa		-	-	-	-	-	-	
Total Chher State Revenue	•		-	-	-	-	-	
Detect Caca Revenue 98								
Interest Revenue		30,371	30,952	(581)	58,121	30,952	27,169	779,179
Total Cher Local Revenue								
Total Revenues 329,192 373,265 (44,073) 357,024 373,265 (16,240) 10,082,271			-					
Certificated Salaries	Total Other Local Revenue	98	-	98	181	-	181	-
Pachificated Salaries	Total Revenues	329,192	373,265	(44,073)	357,024	373,265	(16,240)	10,082,271
Pachificated Salaries								
Teachers' Salaries 270,551 168,589 (101,961) 441,353 337,179 (104,175) 2,427,687 Teachers' Extra Duty/Stipends 1,212 12,986 (2,226) 33,776 2,5972 (7,804) 186,996 Administrators' Salaries 21,734 21,440 (294) 55,232 4,880 (12,359) 308,737 Total Certificated Salaries 307,496 203,081 (104,415) 530,361 406,162 (124,199) 2,924,368 Classified Salaries 639 417 (222) 1,033 833 (199) 6,000 Support Salaries 671 667 (44) 1,750 1,335 (415) 9,611 Support Salaries 582 561 (20) 1,003 833 (199) 6,000 Support Salaries 582 561 (20) 1,003 833 (199) 6,000 Support Salaries 582 561 (20) 1,004 1,122 40 1,002 1,002 1,002 1,002 <td>·</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	·							
Teachers' Extra Duty/Stipends 1.2 6.6 6.6 2.5 1.32 1.24 1.24,80 2.94 5.23.22 4.2,80 1.2,30 2.97.72 (7,804) 1.66,996 2.0 2.0 2.5,723 4.2,80 1.2,30 33,776 2.5,723 4.2,80 1.2,30 30,873 7.0 1.0 2.0 2.0 3.0 3.0 4.0 1.0 3.0 4.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0 3.0 4.0 1.0 2.0 1.0 3.0 4.0 1.0 2.0 1.0 3.0 4.0 1.0 2.0 1.0 3.0 4.0 1.0 1.0 1.0 4.0 1.0								
Pupil Support Salaries 15,212 12,986 (2,226) 33,776 25,972 (7,804) 186,996 Administrators' Salaries 21,734 21,440 (204) 55,232 42,880 (12,352) 308,737 Classified Salaries 307,496 203,081 (104,415) 530,361 406,162 (12,352) 308,737 Support Salaries 639 417 (202) 1,035 (415) 9,611 Support Salaries 671 667 (40) 1,750 1,335 (415) 9,611 Support Salaries 32,64 3,123 (141) 8,385 6,246 (2,139) 44,975 Clerical and Office Staff Salaries 5,156 4,769 (303) 12,072 9,538 (3134) 86,870 Total Classified Salaries 5,156 4,769 4,375 12,672 9,538 (3134) 86,875 State Teachers' Retirement System, certificated positions 1,021 246 (775) 2,555 493 (2,062) 2,957 M		270,551			441,353			
Administrator's Salaries 21,734 21,440 (294) 55,232 42,880 (12,352) 30,8737 Total Certificated Salaries 307,496 203,081 (104,415) 53,0361 406,62 (12,199) 2,924,388 Classified Salaries 639 417 (222) 1,033 833 (199) 6,000 Support Salaries 3,264 3,123 (141) 8,385 6,246 (2,139) 44,975 Clerical and Office Staff Salaries 582 561 (20) 1,504 1,123 (3131) 8,085 Total Classified Salaries 582 561 (20) 1,504 1,123 (3134) 8,085 Total Classified Salaries 5156 4,769 (387) 12,672 9,538 (31,34) 8,085 Total Classified Salaries 5156 4,769 (387) 12,672 9,538 (31,34) 8,085 Total Endher's Retirement System, certificated positions 1,021 2,46 (775) 2,555 4,93 (2,062) 2,957		-			-			
Total Certificated Salaries Classified Salaries Classified Salaries 639					•			
Classified Salaries								-
Instructional Salaries		307,496	203,081	(104,415)	530,361	406,162	(124,199)	2,924,368
Support Salaries 671 667 (4) 1,750 1,335 (415) 9,611 Supervisors' and Administrators' Salaries 3,264 3,123 (141) 8,385 6,246 (2,139) 44,975 Clerical and Office Staff Salaries 582 561 (20) 1,504 1,123 (381) 8,085 Total Classified Salaries 5,156 4,769 (387) 12,672 9,538 (3,134) 68,670 Benefits 582 32,324 32,324 - 64,648 64,648 387,885 Public Employees' Retirement System, classified positions - 1,073 1,073 - 2,146 2,146 12,876 OASDI/Medicare/Alternative, certificated positions 1,021 246 (775) 2,555 493 (2,062) 2,957 Medicare/Alternative, certificated positions - 25,377 52,377 - 104,754 104,754 104,754 104,754 104,754 104,754 104,754 104,754 104,754 104,754 104,754		620	447	(222)	1.022	022	(400)	6 000
Supervisors' and Administrators' Salaries 3,264 3,123 (141) 8,385 6,246 (2,139) 44,975 Clerical and Office Staff Salaries 552 561 (20) 1,504 1,123 (381) 8,085 Total Classified Salaries 5,156 4,769 (387) 12,672 9,538 (3,134) 68,670 Benefits State Teachers' Retirement System, certificated positions - 32,324 32,324 - 64,648 64,648 387,885 Public Employees' Retirement System, classified positions - 1,073 1,073 - 2,146 2,146 12,876 OASDI/Medicare/Alternative, certificated positions 1,021 246 (775) 2,555 493 (2,062) 2,957 Medicare/Alternative, certificated positions 4,373 2,512 (1,861) 7,520 5,023 (2,497) 30,138 Health and Welfare Benefits 80 feet 8,184 431 16,853 16,422 188,520 State Unemployment Insurance, certificated positions -								•
Clerical and Office Staff Salaries 5.82 5.61 4.769 3.871 1.504 1.123 3.818 8.085 Total Classified Salaries 5.156 4.769 3.871 12.672 9.538 3.134 68.670 Benefits State Teachers' Retirement System, certificated positions - 32.324 32.324 - 64.648 64.648 387.885 Public Employees' Retirement System, classified positions - 1.073 1.073 - 2.146 2.146 12.876 OASDI/Medicare/Alternative, certificated positions 4.373 2.512 (1.861 7.520 5.023 (2.497) 30.138 Health and Welfare Benefits, certificated positions 4.373 2.512 (1.861 7.520 5.023 (2.497) 30.138 Health and Welfare Benefits, certificated positions 4.373 2.512 (1.861 7.520 5.023 (2.497) 30.138 Workers' Compensation Insurance, certificated positions 2.42 8.426 8.184 431 16.853 16.422 168.528 Workers' Compensation Insurance, certificated positions 5.636 99.383 93.747 10.506 198.766 188.260 12.050.07 Books & Supplies 5.636 5.636 5.636 5.6377 5.2377 5	• •							
Total Classified Salaries	•							
State Teachers' Retirement System, certificated positions - 32,324 32,324 - 64,648 64,648 387,885 Public Employees' Retirement System, classified positions - 1,073 1,073 - 2,146 2,146 12,876 CASDI/Medicare/Alternative, certificated positions 1,021 246 (775) 2,555 493 (2,062) 2,957 Medicare/Alternative, certificated positions 4,373 2,512 (1,861) 7,520 5,023 (2,497) 30,138 Health and Welfare Benefits, certificated positions - 52,377 52,377 - 104,754 104,754 628,524 5345 Unemployment Insurance, certificated positions 242 8,426 8,184 431 16,853 16,422 168,528 4,850 29,099 4,850 2,9099 4,850 2,9099 4,850 2,9099 4,850 4,850 2,9099 4,850 4,8								
State Teachers' Retirement System, certificated positions - 32,324 32,324 - 64,648 64,648 387,885 Public Employees' Retirement System, classified positions - 1,073 1,073 - 2,146 2,146 12,876 OASDI/Medicare/Alternative, certificated positions 1,021 246 (775) 2,555 493 (2,062) 2,957 Medicare/Alternative, certificated positions 4,373 2,512 (1,861) 7,520 5,023 (2,497) 30,138 Health and Welfare Benefits, certificated positions - 52,377 52,377 - 104,754 104,754 628,524 State Unemployment Insurance, certificated positions - 2,425 2,425 - 4,850 4,850 29,099 Total Benefits 5,636 99,383 93,747 10,506 198,766 188,260 1,260,007 Books & Supplies - 3,525 3,525 - 7,050 7,050 42,300 Books and Reference Materials - 3,525 3,525		3,130	4,703	(387)	12,072	3,336	(3,134)	08,070
Public Employees' Retirement System, classified positions - 1,073 1,073 - 2,146 2,146 12,876 OASDI/Medicare/Alternative, certificated positions 1,021 246 (775) 2,555 493 (2,062) 2,957 Medicare/Alternative, certificated positions 4,373 2,512 (1,861) 7,520 5,023 (2,497) 30,138 Health and Welfare Benefits, certificated positions - 52,377 52,377 - 104,754 104,754 628,524 State Unemployment Insurance, certificated positions 242 8,426 8,184 431 16,853 16,422 168,528 Workers' Compensation Insurance, certificated positions - 2,425 2,425 - 4,850 4,850 29,099 Total Benefits 5,636 99,383 93,747 10,506 198,766 188,260 1,260,007 Books Supplies - 3,525 3,525 - 7,050 7,050 42,300 Books and Reference Materials - 73,877 73,877		_	32 324	32 324	_	64 648	64 648	387 885
OASDI/Medicare/Alternative, certificated positions 1,021 246 (775) 2,555 493 (2,062) 2,957 Medicare/Alternative, certificated positions 4,373 2,512 (1,861) 7,520 5,023 (2,497) 30,138 Health and Welfare Benefits, certificated positions - 52,377 52,377 - 104,754 104,754 628,528 State Unemployment Insurance, certificated positions - 2,425 8,184 431 16,853 16,422 168,528 Workers' Compensation Insurance, certificated positions - 2,425 2,425 - 4,850 4,850 29,099 Total Benefits 5,636 99,383 93,747 10,506 198,766 188,260 1,260,007 Books & Supplies - - 3,525 3,525 - 7,050 7,050 42,300 Books and Reference Materials - - 73,877 73,877 - 147,753 147,753 386,520 School Supplies 2,773 2,828 55	•	_						
Medicare/Alternative, certificated positions 4,373 2,512 (1,861) 7,520 5,023 (2,497) 30,138 Health and Welfare Benefits, certificated positions - 52,377 52,377 - 104,754 104,754 628,524 State Unemployment Insurance, certificated positions 242 8,426 8,184 431 16,853 16,422 168,528 Workers' Compensation Insurance, certificated positions - 2,425 2,425 - 4,850 4,850 29,099 Total Benefits 5,636 99,383 93,747 10,506 198,766 188,260 1,260,007 Books & Supplies 7 3,525 3,525 - 7,050 7,050 42,300 Books and Reference Materials - 73,877 73,877 - 147,753 147,753 886,520 School Supplies 2,773 2,828 55 2,773 5,655 2,882 33,932 Software 2,959 35,050 32,091 2,959 70,100 67,141		1.021	•	•			•	
Health and Welfare Benefits, certificated positions - 52,377 52,377 - 104,754 104,754 628,524 State Unemployment Insurance, certificated positions 242 8,426 8,184 431 16,853 16,422 168,528 Workers' Compensation Insurance, certificated positions - 2,425 2,425 - 4,850 4,850 29,099 Total Benefits 5,636 99,383 93,747 10,506 198,766 188,260 1,260,007 Books & Supplies - 3,525 3,525 - 7,050 7,050 42,300 Books and Reference Materials - 73,877 73,877 - 147,753 147,753 886,520 School Supplies 2,773 2,828 55 2,773 5,655 2,882 33,932 Software 2,959 35,050 32,091 2,959 70,100 67,141 420,600 Office Expense 36 1,189 1,153 36 2,378 2,342 14,268	•							
State Unemployment Insurance, certificated positions 242 8,426 8,184 431 16,853 16,422 168,528 Workers' Compensation Insurance, certificated positions - 2,425 2,425 - 4,850 4,850 29,099 Total Benefits 5,636 99,383 93,747 10,506 198,766 188,260 1,260,007 Books & Supplies - 3,525 - 7,050 7,050 42,300 Books and Reference Materials - 73,877 73,877 - 147,753 186,520 School Supplies 2,773 2,828 55 2,773 5,655 2,882 33,932 Software 2,959 35,050 32,091 2,959 70,100 67,141 420,600 Office Expense 36 1,189 1,153 36 2,378 2,342 14,268 Business Meals - 1,639 1,639 1,639 - 3,278 3,278 19,666 Noncapitalized Equipment 3,455	•	•						
Workers' Compensation Insurance, certificated positions - 2,425 2,425 - 4,850 4,850 29,099 Total Benefits 5,636 99,383 93,747 10,506 198,766 188,260 1,260,007 Books & Supplies - 3,525 3,525 - 7,050 7,050 42,300 Books and Reference Materials - 73,877 73,877 - 147,753 147,753 886,520 School Supplies 2,773 2,828 55 2,773 5,655 2,882 33,932 Software 2,959 35,050 32,091 2,959 70,100 67,141 420,600 Office Expense 36 1,189 1,153 36 2,378 2,342 14,268 Business Meals - 1,639 1,639 - 3,278 3,278 19,639 Noncapitalized Equipment 3,455 95,166 91,711 3,455 190,333 186,878 1,141,995 Total Books & Supplies 9,223	•	242			431			
Total Benefits 5,636 99,383 93,747 10,506 198,766 188,260 1,260,007 Books & Supplies Textbooks and Core Materials - 3,525 3,525 - 7,050 7,050 42,300 Books and Reference Materials - 73,877 73,877 - 147,753 147,753 886,520 School Supplies 2,773 2,828 55 2,773 5,655 2,882 33,932 Software 2,959 35,050 32,091 2,959 70,100 67,141 420,600 Office Expense 36 1,189 1,153 36 2,378 2,342 14,268 Business Meals - 1,639 1,639 - 3,278 3,278 19,666 Noncapitalized Equipment 3,455 95,166 91,711 3,455 190,333 186,878 1,141,995 Total Books & Supplies 9,223 213,273 204,051 9,223 426,547 417,324 2,559,281 Subagreement Services		- 12			-			
Books & Supplies Textbooks and Core Materials - 3,525 3,525 - 7,050 7,050 42,300 Books and Reference Materials - 73,877 73,877 - 147,753 186,520 School Supplies 2,773 2,828 55 2,773 5,655 2,882 33,932 Software 2,959 35,050 32,091 2,959 70,100 67,141 420,600 Office Expense 36 1,189 1,153 36 2,378 2,342 14,688 Business Meals - 1,639 1,639 - 3,278 3,278 19,666 Noncapitalized Equipment 3,455 95,166 91,711 3,455 190,333 186,878 1,141,995 Total Books & Supplies 9,223 213,273 204,051 9,223 426,547 417,324 2,559,281 Subagreement Services 3,575 53,208 49,633 3,575 106,417 102,842 638,500 Other Educational Consultants	·	5.636			10.506			
Textbooks and Core Materials - 3,525 3,525 - 7,050 7,050 42,300 Books and Reference Materials - 73,877 73,877 - 147,753 147,753 886,520 School Supplies 2,773 2,828 55 2,773 5,655 2,882 33,932 Software 2,959 35,050 32,091 2,959 70,100 67,141 420,600 Office Expense 36 1,189 1,153 36 2,378 2,342 14,688 Business Meals - 1,639 1,639 - 3,278 3,278 19,666 Noncapitalized Equipment 3,455 95,166 91,711 3,455 190,333 186,878 1,141,995 Total Books & Supplies 9,223 213,273 204,051 9,223 426,547 417,324 2,559,281 Subagreement Services 3,575 53,208 49,633 3,575 106,417 102,842 638,500 Other Educational Consultants 180<		,,,,,,,	,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	,,
Books and Reference Materials - 73,877 73,877 - 147,753 147,753 886,520 School Supplies 2,773 2,828 55 2,773 5,655 2,882 33,932 Software 2,959 35,050 32,091 2,959 70,100 67,141 420,600 Office Expense 36 1,189 1,153 36 2,378 2,342 14,268 Business Meals - 1,639 1,639 - 3,278 3,278 19,666 Noncapitalized Equipment 3,455 95,166 91,711 3,455 190,333 186,878 1,141,995 Total Books & Supplies 9,223 213,273 204,051 9,223 426,547 417,324 2,559,281 Subagreement Services 3,575 53,208 49,633 3,575 106,417 102,842 638,500 Other Educational Consultants 180 51,282 51,102 180 102,564 102,384 615,386 Operations & Housekeeping	• •	-	3,525	3,525	-	7,050	7,050	42,300
School Supplies 2,773 2,828 55 2,773 5,655 2,882 33,932 Software 2,959 35,050 32,091 2,959 70,100 67,141 420,600 Office Expense 36 1,189 1,153 36 2,378 2,342 14,268 Business Meals - 1,639 1,639 - 3,278 19,666 Noncapitalized Equipment 3,455 95,166 91,711 3,455 190,333 186,878 1,141,995 Total Books & Supplies 9,223 213,273 204,051 9,223 426,547 417,324 2,559,281 Subagreement Services 3,575 53,208 49,633 3,575 106,417 102,842 638,500 Other Educational Consultants 180 51,282 51,102 180 102,564 102,384 615,386 Total Subagreement Services 3,755 104,490 100,736 3,755 208,981 205,226 1,253,886 Operations & Housekeeping	Books and Reference Materials	_			-			
Office Expense 36 1,189 1,153 36 2,378 2,342 14,268 Business Meals - 1,639 1,639 - 3,278 3,278 19,666 Noncapitalized Equipment 3,455 95,166 91,711 3,455 190,333 186,878 1,141,995 Total Books & Supplies 9,223 213,273 204,051 9,223 426,547 417,324 2,559,281 Subagreement Services Special Education 3,575 53,208 49,633 3,575 106,417 102,842 638,500 Other Educational Consultants 180 51,282 51,102 180 102,564 102,384 615,386 Total Subagreement Services 3,755 104,490 100,736 3,755 208,981 205,226 1,253,886 Operations & Housekeeping 100,736 3,755 208,981 205,226 1,253,886	School Supplies	2,773	2,828	55	2,773	5,655	2,882	33,932
Business Meals - 1,639 1,639 - 3,278 3,278 19,666 Noncapitalized Equipment 3,455 95,166 91,711 3,455 190,333 186,878 1,141,995 Total Books & Supplies 9,223 213,273 204,051 9,223 426,547 417,324 2,559,281 Subagreement Services Special Education 3,575 53,208 49,633 3,575 106,417 102,842 638,500 Other Educational Consultants 180 51,282 51,102 180 102,564 102,384 615,386 Total Subagreement Services 3,755 104,490 100,736 3,755 208,981 205,226 1,253,886 Operations & Housekeeping	Software	2,959	35,050	32,091	2,959	70,100	67,141	420,600
Noncapitalized Equipment 3,455 95,166 91,711 3,455 190,333 186,878 1,141,995 Total Books & Supplies 9,223 213,273 204,051 9,223 426,547 417,324 2,559,281 Subagreement Services Special Education 3,575 53,208 49,633 3,575 106,417 102,842 638,500 Other Educational Consultants 180 51,282 51,102 180 102,564 102,384 615,386 Total Subagreement Services 3,755 104,490 100,736 3,755 208,981 205,226 1,253,886 Operations & Housekeeping	Office Expense	36	1,189	1,153	36	2,378	2,342	14,268
Total Books & Supplies 9,223 213,273 204,051 9,223 426,547 417,324 2,559,281 Subagreement Services Special Education 3,575 53,208 49,633 3,575 106,417 102,842 638,500 Other Educational Consultants 180 51,282 51,102 180 102,564 102,384 615,386 Total Subagreement Services 3,755 104,490 100,736 3,755 208,981 205,226 1,253,886 Operations & Housekeeping	Business Meals	-	1,639	1,639	-	3,278	3,278	19,666
Subagreement Services Special Education 3,575 53,208 49,633 3,575 106,417 102,842 638,500 Other Educational Consultants 180 51,282 51,102 180 102,564 102,384 615,386 Total Subagreement Services 3,755 104,490 100,736 3,755 208,981 205,226 1,253,886 Operations & Housekeeping	Noncapitalized Equipment	3,455	95,166	91,711	3,455	190,333	186,878	1,141,995
Subagreement Services Special Education 3,575 53,208 49,633 3,575 106,417 102,842 638,500 Other Educational Consultants 180 51,282 51,102 180 102,564 102,384 615,386 Total Subagreement Services 3,755 104,490 100,736 3,755 208,981 205,226 1,253,886 Operations & Housekeeping 100,736	Total Books & Supplies							
Other Educational Consultants 180 51,282 51,102 180 102,564 102,384 615,386 Total Subagreement Services 3,755 104,490 100,736 3,755 208,981 205,226 1,253,886 Operations & Housekeeping 100,736	Subagreement Services							
Other Educational Consultants 180 51,282 51,102 180 102,564 102,384 615,386 Total Subagreement Services 3,755 104,490 100,736 3,755 208,981 205,226 1,253,886 Operations & Housekeeping 100,736	Special Education	3,575	53,208	49,633	3,575	106,417	102,842	638,500
Operations & Housekeeping	Other Educational Consultants	180		51,102	180	102,564	102,384	615,386
	Total Subagreement Services	3,755	104,490	100,736	3,755	208,981	205,226	1,253,886
Auto and Travel - 3,146 3,146 - 6,292 6,292 37,754								
	Auto and Travel	-	3,146	3,146	-	6,292	6,292	37,754

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
Dues & Memberships	2,934	983	(1,950)	2,934	1,967	(967)	11,800
Insurance	-	75	75	-	150	150	900
Utilities	-	268	268	-	537	537	3,221
Janitorial Services	-	467	467	-	933	933	5,600
Communications	-	7,142	7,142	-	14,283	14,283	85,700
Postage and Shipping		248	248		495	495	2,970
Total Operations & Housekeeping	2,934	12,329	9,395	2,934	24,658	21,724	147,945
Facilities, Repairs & Other Leases							
Rent	-	3,233	3,233	-	6,465	6,465	38,791
Additional Rent	-	168	168	-	335	335	2,010
Equipment Leases	-	183	183	-	367	367	2,199
Total Facilities, Repairs & Other Leases		3,583	3,583		7,167	7,167	43,000
Professional/Consulting Services							
IT	-	43,533	43,533	-	87,067	87,067	522,400
Audit & Taxes	-	-	-	-	-	-	5,308
Professional Development	-	7,006	7,006	-	14,012	14,012	84,073
General Consulting	6	17,235	17,229	6	34,471	34,464	206,823
Bank Charges	113	83	(29)	228	167	(62)	1,000
Other Taxes and Fees	21	3,800	3,779	21	7,601	7,579	45,604
Management Fee	7,242	3,621	(3,621)	7,242	7,242	0	43,450
District Oversight Fee	-	3,382	3,382	-	3,382	3,382	86,408
SPED Encroachment	405	-	(405)	810	-	(810)	-
Public Relations/Recruitment	4,385	7,765	3,381	4,385	15,531	11,146	93,184
Total Professional/Consulting Services	12,171	86,426	74,255	12,692	169,471	156,779	1,088,250
Total Expenses	346,371	727,335	380,964	582,142	1,451,288	869,146	9,345,407
Change in Net Assets	(17,179)	(354,070)	336,891	(225,118)	(1,078,024)	852,906	736,864
Net Assets, Beginning of Period	3,113,819			3,321,758			
Net Assets, End of Period	\$3,096,640			\$3,096,640			

California Online Public Schools

Statement of Financial Position

August 31, 2023

	California Online Public Schools Southern California	Online Public Schools Schools Southern Academy Northern Academy		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	-	- (1.636.084)	- (7.736.503)	(274.710)	- (474 642)	- (842,660)	-	
Due To/From Related Parties Prepaid Expenses	11,042,478 289,961	(1,626,984) 8,449	(7,726,503) 20,079	(374,718) 1,501	(471,613) 117	(842,660)	0 320,106	
Other Current Assets	209,901	-	20,079	1,301	-	-	520,100	
Total Current Assets	28,975,938	4,153,395	9,235,873	1,322,095	1,095,225	427,674	45,210,200	
Total current Assets	20,373,330	4,133,333	3,233,073	1,322,095	1,033,223	427,074	43,210,200	
Long-Term Assets				1,322,033				
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	\$ 161,639 65,409	212,304	5 50,030 57,169	2,973,363	
Interest Payable	2,370,070	(740,303)	-02,022	-	211,031	37,103	2,373,303	
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	23,000	3,317	6,036	1,243	2,327	467	41,640	
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 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

Check Register

For the period ended August 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount	
30000	Community Therapy Services	SpEd Svcs - 06/23	8/2/2023	\$ 170.00	
30001	El Paseo Childrens Center Inc.	SpEd Svcs - 03/23-05/23	8/2/2023	8,006.23	
30002	Oxford Consulting Services Inc.	SpEd Svcs - 04/23 - 06/23	8/2/2023	216.32	
30003	El Paseo Childrens Center Inc.	SpEd Svcs - 06/23	8/10/2023	1,705.00	

Total Disbursements Issued in August \$ 10,097.55

Accounts Payable Aging

August 31, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current		Current		Current 1 - 30 Days Past Due		61 - 90 Days Past Due	Over 90 Days Past Due	Total	
WASC - Accrediting Commission for School	1318624	8/15/2023	9/14/2023	\$	1,190	\$ -	\$ -	\$ -	\$ -	\$	1,190		
		Total Outstan	ding Invoices	\$	1,190	\$ -	\$ -	\$ -	\$ -	\$	1,190		