



California Online Public Schools - SoCal

Monthly Financial Presentation – December 2023

Highlights

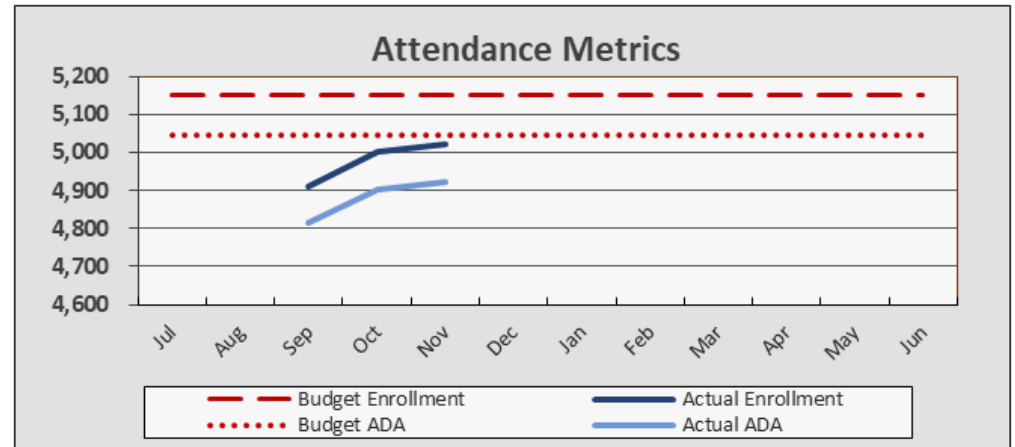
- Enrollment forecasted at 5,020 students – down 2% from plan
- Attendance forecasted at 4,922 (98%)
- Revenue forecasted at \$72.6M; slight decrease
- Expenses forecasted at \$67M; in line with budget
- **Surplus forecasted at \$5.5M** with an ending fund balance forecasted at \$22M.
- Cash balance of \$20M
- Cash projected at \$30M by fiscal year end.

Attendance Data and Metrics



- Enrollment forecasted at 5,020 students; *trending up monthly*
- ADA forecasted at 4,922; *P1 of 4,922*
- Unduplicated rate of 52%

Enrollment & Per Pupil Data			
	Actual	Forecast	Budget
Average Enrollment	4,977	5020	5149
ADA	4,879	4922	5046
Attendance Rate	98.0%	98.0%	98.0%
Unduplicated %	52.4%	52.4%	51.0%
Revenue per ADA		\$14,764	\$14,707
Expenses per ADA		\$13,640	\$13,426



Revenue

- FY24 annual revenues forecasted at \$72.6M
 - \$1.5M drop due to ADA decrease of 120 students from budget (2%)

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 27,130,051	\$ 24,496,479	\$ 2,633,572	\$ 61,759,335	\$ 63,140,460	\$ (1,381,124)
Federal Revenue	-	1,951,388	(1,951,388)	4,615,851	4,877,546	(261,696)
Other State Revenue	1,864,101	1,874,119	(10,018)	6,101,770	6,187,889	(86,118)
Other Local Revenue	187,126	-	187,126	187,126	-	187,126
Total Revenue	<u>\$ 29,181,278</u>	<u>\$ 28,321,986</u>	<u>\$ 859,292</u>	<u>\$ 72,664,082</u>	<u>\$ 74,205,895</u>	<u>\$ (1,541,812)</u>

Expenses



- FY24 annual expenses forecasted at \$67M
 - \$2M increase in salaries & benefits; 50 additional positions added and raises
 - Savings made up in other categories (i.e., professional services)

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 11,408,283	\$ 9,531,960	\$ (1,876,323)	\$ 24,705,197	\$ 22,876,704	\$ (1,828,493)
Classified Salaries	291,124	223,831	(67,293)	609,763	537,195	(72,568)
Benefits	2,205,023	4,256,539	2,051,515	10,131,044	8,599,883	(1,531,161)
Books and Supplies	6,430,146	8,403,468	1,973,322	16,196,251	16,806,936	610,685
Subagreement Services	1,410,962	5,026,252	3,615,289	8,620,124	10,052,503	1,432,379
Operations	311,590	573,106	261,516	874,196	1,146,212	272,016
Facilities	412,683	157,005	(255,679)	466,452	314,009	(152,443)
Professional Services	4,711,306	3,718,616	(992,690)	5,526,921	7,406,486	1,879,565
Depreciation	1,084	1,550	466	2,634	3,100	466
Interest	-	-	-	-	-	-
Total Expenses	\$ 27,182,200	\$ 31,892,326	\$ 4,710,126	\$ 67,132,582	\$ 67,743,028	\$ 610,445

Fund Balance

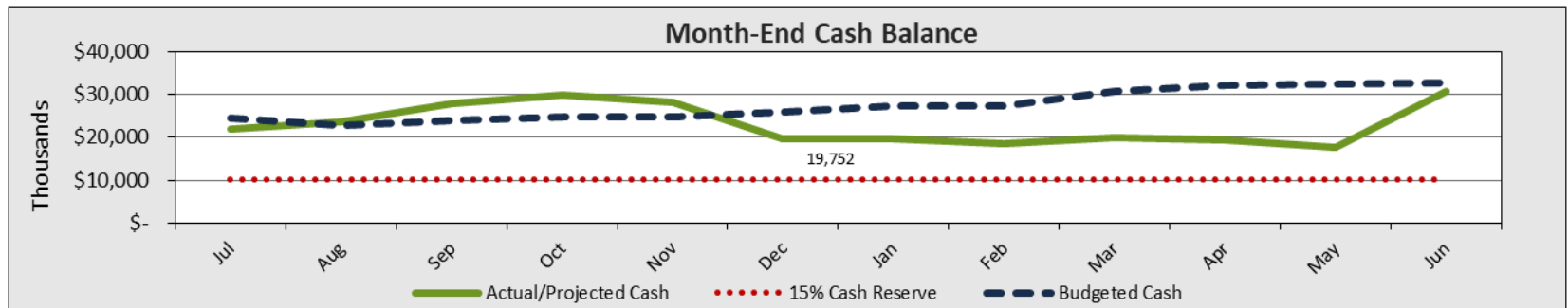
- Annual surplus forecasted at \$5.5M
- Ending fund balance forecasted at \$22M (33% of total expenses)

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 1,999,078	\$ (3,570,340)	\$ 5,569,418	\$ 5,531,500	\$ 6,462,867	\$ (931,367)
Beginning Fund Balance	<u>16,615,785</u>	<u>16,615,785</u>		<u>16,615,785</u>	<u>16,615,785</u>	
Ending Fund Balance	<u>\$18,614,863</u>	<u>\$13,045,445</u>		<u>\$22,147,285</u>	<u>\$23,078,652</u>	
<i>As a % of Annual Expenses</i>	<i>27.7%</i>	<i>19.3%</i>		<i>33.0%</i>	<i>34.1%</i>	

Cash Balance



- **Current cash balance of \$23.6M (150 days)**
- **Cash projected at \$30M by fiscal year end**

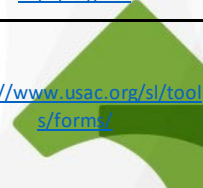


Compliance Reporting



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Set by Authorizer (by Jan 17)	Principal Apportionment P1 - The First Principal attendance period, designated P-1, is the attendance count for all full school months during the period from July 1 through the last school month that ends on or before December 31 of the FY, and is used by the CDE to compute the P-1 Apportionment. Attendance data collected within the P-1 reporting date range must be uploaded into the state's Principal Apportionment Data Collection portal.	Charter Impact with CalOps support	No	Yes	https://www.cde.ca.gov/fg/sf/pa/
DATA	2-Jan	CALPADS - Fall 2 Submission Window opens - Information will be used by the US Department of Education and the California Department of Education to gain insights into student course enrollments, services rendered in support of school's English Learner population, staff assignments and full-time equivalent levels. The reported data represent a snapshot of a school's status in the previously listed areas per Census Day, October 4, 2023. Schools have until March 1, 2024 to certified data. IMPORTANT: Fall 2 Staff assignment data will be referenced by the Commission on Teacher Credentialing (CTC) for accountability purposes. CTC will cross reference teachers' credential information with the courses/sections they are assigned to teach. CTC will report misassignments/discrepancies to your charter authorizer.	Charter Impact submits with data provided by CalOps	No	No	https://www.cde.ca.gov/ds/s/p/cl/rptcalendar.asp
FINANCE	12-Jan	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. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period October 1, 2023 - December 31, 2023.	Charter Impact with CalOps support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
FINANCE	15-Jan	Consolidated Application (ConApp) reporting - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	https://www.cde.ca.gov/fg/a/co/cars.asp
FINANCE	17-Jan	Mid-Year Expenditure Report due to SELPA - Interim financial reporting for actuals through December 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	19-Jan	SELPA ADA/Enrollment report #2 - Interim financial reporting due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
DATA	26-Jan	CALPADS - Fall 1 Amendment deadline - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Charter Impact submits with data provided by CalOps	No	No	https://www.cde.ca.gov/ds/s/p/cl/rptcalendar.asp
FINANCE	31-Jan	Federal Cash Management - Period 3 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these 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	https://www.cde.ca.gov/fg/a/cm/

Compliance Reporting



FINANCE	TBD	Federal Stimulus Annual Report - 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. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period July 1, 2022 - June 30, 2023.	Charter Impact with CalOps support	No	No	https://www.cde.ca.gov/fg/cr/anreporthehelp.asp
DATA	1-Feb	School Accountability Report Card - All public schools in California are required to prepare an annual SARC (2022/23). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	CalOps	Yes	No	https://www.cde.ca.gov/ta/a/c/sa/
FINANCE	1-Feb	Nonclassroom-Based Funding Determination - Charter schools with an existing funding determination ending in 2023/24 must request a funding determination on or before February 1. Education Code [EC] Section 47612.5 prohibits charter schools from receiving any funding for nonclassroom-based instruction unless the State Board of Education (SBE) determines its eligibility for funding.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/c/h/nclrbifunddet.asp
FINANCE	15-Feb	Board of Equalization Property Tax Exemption - Property used exclusively for public schools, community colleges, state colleges, and state universities is exempt from property taxation (article XIII, section 3, subd. (d), Revenue and Taxation Code section 202, subd. (a)(3)). The property is exempt from taxation on the basis of its exclusive use for public school purposes. If the property is not owned by the public school, the owner of the property is required to file a claim for the Lessor's Exemption. If the owner of the property does not claim the exemption, the public school may file the Public School Exemption claim.	Charter Impact	No	Yes	https://www.boe.ca.gov/prop/taxes/lessor_exemption.htm
FINANCE	20-Feb	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	FYI	No	No	https://www.cde.ca.gov/fg/a/a/pa/
DATA	26-Feb	CRDC - 2023-24 Submission Window (Dec 11, 2023-Feb 26, 2024) - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	Charter Impact submits with data provided by CalOps	No	No	https://crdc.communities.ed.gov/#program
FINANCE	28-Feb	E-Rate FCC Form 470 Due date (FY2024) - To requests bids for service, applicants certify an FCC Form 470 in the E-rate Productivity Center (EPC). This is a formal process to identify and request the products and services you need so that potential service providers can review your requests and submit bids. The FCC Form 470 must be certified in EPC at least 28 days before the close of the filing window. February 28, 2023 is the deadline to certify an FY2023 FCC Form 470 and still be able to certify an FCC Form 471 within the FY2024 filing window.	CalOps	No	No	https://www.usac.org/sl/tools/forms/
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/fin/ir/interimstatus.asp

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 Southern California

Monthly Cash Flow/Forecast FY23-24

Revised 01/18/24

Actuals Through: 12/31/2023

ADA = 4921.60



	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.)
ADA = 5045.66																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	961,502	-	2,692,205	1,730,703	1,730,703	1,730,703	1,769,039	1,769,039	1,529,089	1,529,089	1,529,089	1,529,089	1,529,090	20,029,342	20,625,581	(596,239)
8012 Education Protection Account	-	-	241,493	-	-	241,493	-	-	246,080	-	-	-	255,254	984,320	1,009,132	(24,812)
8096 In Lieu of Property Taxes	-	2,543,036	-	-	3,390,714	11,867,499	3,198,894	3,198,894	5,515,546	2,757,773	2,757,773	2,757,773	2,757,773	40,745,673	41,505,746	(760,073)
	961,502	2,543,036	2,933,698	1,730,703	5,121,417	13,839,695	4,967,933	4,967,933	7,290,715	4,286,862	4,286,862	4,286,862	4,542,117	61,759,335	63,140,460	(1,381,124)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	54,336	54,336	101,306	101,306	101,306	101,306	101,306	615,200	630,707	(15,508)
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	-	-	-	-	-	-	772,825	795,633	(22,808)
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	-	138,384	130,167	8,217
8290 Title IV - Part A	-	-	-	-	-	-	-	-	-	-	-	-	-	61,655	56,105	5,550
8296 Other Federal Revenue	-	-	-	-	-	-	741,533	-	-	741,533	-	-	1,544,721	3,027,787	3,264,934	(237,147)
	-	-	-	-	-	-	795,869	54,336	101,306	842,839	101,306	101,306	2,618,891	4,615,851	4,877,546	(261,695)
Other State Revenue																
8311 State Special Education	206,870	206,870	372,367	372,367	372,367	-	385,742	385,742	413,021	413,021	413,021	413,021	413,021	4,367,427	4,477,518	(110,091)
8550 Mandated Cost	-	-	-	-	173,027	-	-	-	-	-	-	-	-	173,027	172,508	519
8560 State Lottery	-	-	-	-	-	-	300,659	-	-	-	300,659	-	-	1,225,478	1,195,821	29,657
8599 Other State Revenue	-	-	54,714	-	70,346	35,173	44,587	22,147	22,147	44,587	22,147	22,147	(2,157)	335,838	342,041	(6,203)
	206,870	206,870	427,081	372,367	615,740	35,173	730,987	407,889	435,168	758,266	435,168	435,168	1,035,024	6,101,770	6,187,889	(86,118)
Other Local Revenue																
8660 Interest Revenue	-	-	10,686	-	15,830	6,799	-	-	-	-	-	-	-	33,315	-	33,315
8699 School Fundraising	-	-	-	-	153,812	-	-	-	-	-	-	-	-	153,812	-	153,812
	-	-	10,686	-	169,642	6,799	-	-	-	-	-	-	-	187,126	-	187,126
Total Revenue	1,168,372	2,749,906	3,371,465	2,103,070	5,906,799	13,881,667	6,494,789	5,430,158	7,827,188	5,887,967	4,823,336	4,823,336	8,196,032	72,664,082	74,205,895	(1,541,813)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	1,336,153	2,116,459	1,438,756	1,438,756	1,688,398	1,468,195	1,484,100	1,484,100	1,484,100	1,484,100	1,484,100	1,484,100	1,780,920	20,172,239	18,991,275	(1,180,964)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	515	515	515	515	515	515	618	3,708	7,416	(3,708)
1200 Pupil Support Salaries	145,224	119,000	122,644	122,644	172,609	112,759	153,705	153,705	153,705	153,705	153,705	153,705	184,446	1,901,552	1,462,827	(438,725)
1300 Administrators' Salaries	262,048	170,018	165,924	165,924	201,225	161,548	208,474	208,474	208,474	208,474	208,474	208,474	250,168	2,627,698	2,415,186	(212,511)
	1,743,425	2,405,476	1,727,324	1,727,324	2,062,232	1,742,502	1,846,794	1,846,794	1,846,794	1,846,794	1,846,794	1,846,794	2,216,152	24,705,197	22,876,704	(1,828,493)
Classified Salaries																
2100 Instructional Salaries	3,082	4,996	3,484	3,484	4,215	3,681	3,585	3,585	3,585	3,585	3,585	3,585	4,302	48,755	46,934	(1,821)
2200 Support Salaries	8,439	5,251	5,251	5,251	6,855	5,251	5,743	5,743	5,743	5,743	5,743	5,743	6,892	77,650	75,184	(2,465)
2300 Classified Administrators' Salaries	40,063	25,534	26,242	26,242	41,855	25,411	26,269	26,269	26,269	26,269	26,269	26,269	31,523	374,486	351,828	(22,658)
2400 Clerical and Office Staff Salaries	7,214	4,551	7,075	7,075	12,246	8,378	8,658	8,658	8,658	8,658	8,658	8,658	10,389	108,873	63,250	(45,623)
	58,798	40,333	42,051	42,051	65,170	42,721	44,255	44,255	44,255	44,255	44,255	44,255	53,107	609,763	537,195	(72,568)
Benefits																
3101 STRS	-	-	-	-	-	-	316,419	316,419	316,419	316,419	316,419	316,419	2,334,335	4,232,851	3,034,341	(1,198,510)
3301 OASDI	11,997	7,990	8,447	8,447	11,254	8,130	2,390	2,390	2,390	2,390	2,390	2,390	-	70,603	23,129	(47,474)
3311 Medicare	24,620	34,209	24,118	24,118	29,709	24,574	24,580	24,580	24,580	24,580	24,580	24,580	-	308,826	235,765	(73,061)
3401 Health and Welfare	-	-	-	-	36,396	1,860,785	512,600	512,600	512,600	512,600	512,600	512,600	153,219	5,126,000	4,862,000	(264,000)
3501 State Unemployment	1,478	1,893	2,002	2,002	201	1,521	57,193	45,755	22,877	11,439	11,439	11,439	-	169,239	217,013	(47,774)
3601 Workers' Compensation	-	-	46,676	34,235	-	221	23,732	23,732	23,732	23,732	23,732	23,732	-	223,525	227,635	(4,110)
	38,096	44,092	81,243	68,801	77,560	1,895,232	936,914	925,476	902,598	891,160	891,160	891,160	2,487,554	10,131,044	8,599,883	(1,531,161)
Books and Supplies																
4100 Textbooks and Core Materials	-	-	2,966	-	465,074	49,796	28,000	28,000	28,000	28,000	28,000	28,000	-	685,836	344,500	(341,336)
4200 Books and Reference Materials	-	-	-	-	-	2,194,258	674,142	674,142	674,142	674,142	674,142	674,142	-	6,239,112	6,914,823	(675,711)
4302 School Supplies	-	21,692	34,530	4,108	13,696	-	605,840	605,840	605,840	605,840	605,840	605,840	-	3,709,066	3,804,737	(95,671)
4305 Software	-	127,690	210,366	424,997	473,361	1,261,387	262,407	262,407	262,407	262,407	262,407	262,407	(923,359)	3,148,884	3,148,884	-
4310 Office Expense	4,917	402	9,441	1,060	1,694	5,209	11,323	11,323	11,323	11,323	11,323	11,323	-	90,662	135,877	(45,215)
4311 Business Meals	-	-	-	-	-	-	12,919	12,919	12,919	12,919	12,919	12,919	-	77,511	155,022	(77,511)
4400 Noncapitalized Equipment	-	771,325	299,618	16,833	3,648	32,076	186,947	186,947	186,947	186,947	186,947	186,947	-	2,245,181	2,303,093	(57,912)
	4,917	921,108	556,922	446,999	957,473	3,542,726	1,781,577	1,781,577	1,781,577	1,781,577	1,781,577	1,781,577	(923,359)	16,196,251	16,806,936	(610,685)
Subagreement Services																
5102 Special Education	-	23,552	105,734	137,125	239,755	457,172	494,790	494,790	494,790	494,790	494,790	494,790	-	3,932,078	5,072,600	(1,140,522)
5103 Substitute Teacher	-	-	-	-	-	44,443	-	-	-	-	-	-	-	44,443	-	(44,443)
5106 Other Educational Consultants	-	18,908	-	270	881	296,775	632,381	632,381	632,381	632,381	632,381	632,381	-	4,111,117	4,236,338	(125,221)
5107 Instructional Services	-	-	-	-	-	86,347	74,357	74,357	74,357	74,357	74,357	74,357	-	532,486	743,565	(211,079)
	-	42,460	105,734	137,395	240,636	884,737	1,201,527	1,201,527	1,201,527	1,201,527	1,201,527	1,201,527	-	8,620,124	10,052,503	(1,432,379)
Operations and Housekeeping																
5201 Auto and Travel	20,998	1,559	5,123	440	680	795	24,801	24,801	24,801	24,801	24,801	24,801	-	178,402	297,612	(119,210)
5300 Dues & Memberships	-	23,739	-	894	-	76,082	6,567	6,567	6,567	6,567	6,567	6,567	-	140,115	80,800	(59,315)
5400 Insurance	-	-	7,019	12,392	-	46,087	567	567	567	567	567	567	-	68,898	7,000	(61,898)
5501 Utilities	-	106	217	12,696	221	1,324	2,116	2,116	2,116	2,116	2,116	2,116	-	27,258	25,392	(1,866)
5502 Janitorial Services	-	4,960	2,640	1,382	1,296	1,296	1,517	1,517	1,517	1,517	1,517	1,517	-	20,678	19,308	(1,370)
5900 Communications	-	2,136	3,979	2,689	4,457	2,576	56,249	56,249	56,249	56,249	56,249	56,249	-	353,330	692,688	(339,358)
5901 Postage and Shipping	-	29	-	-	139	73,641	1,951	1,951	1,951	1,951	1,951	1,951	-	85,515	23,412	(62,103)
	20,998	32,529	18,977	30,493	6,792	201,800	93,768	93,768	93,768	93,768	93,768	93,768	-	874,196	1,146,212	(272,016)
Facilities, Repairs and Other Leases																
5601 Rent	36,975	-	4,160	109,322	37,827	55,367	23,403	23,403	23,403	23,403	23,403	23,403	(103,235)	280,832	280,832	-
5602 Additional Rent	-	-	-	10,981	122,035	24,										

FY23-24 CalOps Southern California

Monthly Cash Flow/Forecast FY23-24

Revised 01/18/24

Actuals Through: 12/31/2023

ADA = 4921.60



	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.)
Professional/Consulting Services																
5801 IT	-	43,543	13,000	6,160	1,863	1,056,149	79,490	79,490	79,490	79,490	79,490	79,490	(643,776)	953,879	953,879	-
5802 Audit & Taxes	-	-	292	17,650	3,846	136,711	-	-	-	-	-	-	-	158,499	172,221	13,722
5803 Legal	-	9,960	2,988	5,647	2,141	15,066	19,906	19,906	19,906	19,906	19,906	19,906	83,633	238,869	238,869	-
5804 Professional Development	-	-	26,172	8,710	19,444	125,000	55,228	55,228	55,228	55,228	55,228	55,228	152,041	662,735	662,735	-
5805 General Consulting	-	48	17,845	23,793	17,053	1,840,309	342,238	342,238	342,238	342,238	342,238	342,238	(2,693,096)	1,259,381	3,578,469	2,319,089
5807 Bank Charges	135	155	226	318	190	175	917	917	917	917	917	917	-	6,700	11,000	4,300
5809 Other taxes and fees	85	3,260	376	6	1,270	292	10,852	10,852	10,852	10,852	10,852	10,852	-	70,400	130,221	59,821
5810 Payroll Service Fee	-	-	-	-	-	530,961	-	-	-	-	-	-	-	530,961	-	(530,961)
5811 Management Fee	-	56,650	28,325	28,414	28,228	28,552	28,325	28,325	28,325	28,325	28,325	28,325	-	340,118	339,900	(218)
5812 District Oversight Fee	-	-	-	-	-	-	49,679	49,679	72,907	42,869	42,869	42,869	316,722	617,593	631,405	13,811
5815 Public Relations/Recruitment	-	37,549	30,591	-	10,733	425,240	57,316	57,316	57,316	57,316	57,316	57,316	(160,220)	687,787	687,787	-
	68,240	154,184	125,749	93,198	111,134	4,158,801	629,976	629,976	653,204	623,165	623,165	623,165	(2,967,036)	5,526,921	7,406,486	1,879,565
Depreciation																
6900 Depreciation Expense	-	-	542	18,140	(17,778)	181	258	258	258	258	258	258	-	2,634	3,100	466
	-	-	542	18,140	(17,778)	181	258	258	258	258	258	258	-	2,634	3,100	466
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,971,448	3,640,183	2,667,176	2,685,266	3,668,912	12,549,216	6,561,237	6,549,798	6,550,149	6,508,672	6,508,672	6,508,672	763,182	67,132,582	67,743,028	610,445
Monthly Surplus (Deficit)	(803,076)	(890,277)	704,289	(582,196)	2,237,887	1,332,451	(66,448)	(1,119,641)	1,277,039	(620,705)	(1,685,336)	(1,685,336)	7,432,850	5,531,500	6,462,867	(936,917)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(803,076)	(890,277)	704,289	(582,196)	2,237,887	1,332,451	(66,448)	(1,119,641)	1,277,039	(620,705)	(1,685,336)	(1,685,336)	7,432,850	5,531,500		
Cash flows from operating activities																
Depreciation/Amortization	-	-	542	181	-	181	258	258	258	258	258	258	-	2,453		
Public Funding Receivables	265,964	5,101,936	-	(1,730,703)	1,730,703	-	-	-	-	-	-	-	(8,196,032)	(2,828,132)		
Grants and Contributions Rec.	-	-	5,658,756	-	2,164,597	(5,075,819)	-	-	-	-	-	-	-	2,747,534		
Due To/From Related Parties	(211,896)	(1,963,032)	(2,283,052)	3,811,740	(2,149,438)	(3,241,052)	-	-	-	-	-	14,904,000	-	8,867,271		
Prepaid Expenses	127,890	(27,548)	-	(209,168)	(8,723)	223,887	-	-	-	-	-	-	-	106,338		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	(111,991)	(2,391,184)	-	-	1,107	-	-	-	-	-	-	763,182	(1,738,886)		
Accrued Expenses	(478,501)	(370,442)	2,510,256	532,985	(4,727,549)	(1,709,724)	-	-	-	-	-	-	-	(4,242,974)		
Deffered Revenue	-	-	-	-	(735,439)	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities				17,959												
Purchases of Prop. And Equip.	-	-	-	-	(17,778)	-	-	-	-	-	-	-	-	(17,778)		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	(1,099,618)	1,738,647	4,199,606	1,840,798	(1,505,741)	(8,468,969)	(66,190)	(1,119,383)	1,277,298	(620,447)	(1,685,078)	13,218,922				
Cash, Beginning of Month	23,046,829	21,947,211	23,685,858	27,885,464	29,726,262	28,220,521	19,751,553	19,685,363	18,565,980	19,843,278	19,222,831	17,537,753				
Cash, End of Month	21,947,211	23,685,858	27,885,464	29,726,262	28,220,521	19,751,553	19,685,363	18,565,980	19,843,278	19,222,831	17,537,753	30,756,675				

California Online Public Schools

Financial Package
December 31, 2023

Presented by:



California Online Public Schools Southern California

Budget vs Actual

For the period ended December 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	\$ 1,730,703	\$1,776,909	\$ (46,206)	\$ 8,845,816	\$ 7,305,072	\$ 1,540,744	\$ 20,625,581
Education Protection Account	241,493	252,283	(10,790)	482,986	504,566	(21,580)	1,009,132
In Lieu of Property Taxes	11,867,499	3,178,446	8,689,053	17,801,249	16,686,841	1,114,408	41,505,746
Total State Aid - Revenue Limit	13,839,695	5,207,638	8,632,057	27,130,051	24,496,479	2,633,572	63,140,460
Federal Revenue							
Special Education - Entitlement	-	54,336	(54,336)	-	223,381	(223,381)	630,707
Title I, Part A - Basic Low Income	-	596,725	(596,725)	-	795,633	(795,633)	851,738
Title II, Part A - Teacher Quality	-	97,625	(97,625)	-	130,167	(130,167)	130,167
Other Federal Revenue	-	-	-	-	802,207	(802,207)	3,264,934
Total Federal Revenue	-	748,686	(748,686)	-	1,951,388	(1,951,388)	4,877,546
Other State Revenue							
State Special Education	-	385,742	(385,742)	1,530,841	1,585,827	(54,986)	4,477,518
Mandated Cost	-	172,508	(172,508)	173,027	172,508	519	172,508
State Lottery	-	-	-	-	-	-	1,195,821
Other State Revenue	35,173	22,705	12,468	160,233	115,784	44,449	342,041
Total Other State Revenue	35,173	580,955	(545,782)	1,864,101	1,874,119	(10,018)	6,187,889
Other Local Revenue							
Interest Revenue	6,799	-	6,799	33,315	-	33,315	-
School Fundraising	-	-	-	153,812	-	153,812	-
Total Other Local Revenue	6,799	-	6,799	187,126	-	187,126	-
Total Revenues	13,881,667	6,537,279	7,344,388	29,181,278	28,321,986	859,292	74,205,895
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 1,468,195	\$1,318,839	\$ (149,356)	\$ 9,486,717	\$ 7,913,031	\$ (1,573,686)	\$ 18,991,275
Teachers' Extra Duty/Stipends	-	515	515	-	3,090	3,090	7,416
Pupil Support Salaries	112,759	101,585	(11,174)	794,878	609,511	(185,367)	1,462,827
Administrators' Salaries	161,548	167,721	6,173	1,126,688	1,006,328	(120,360)	2,415,186
Total Certificated Salaries	1,742,502	1,588,660	(153,842)	11,408,283	9,531,960	(1,876,323)	22,876,704
Classified Salaries							
Instructional Salaries	3,681	3,259	(422)	22,941	19,556	(3,386)	46,934
Support Salaries	5,251	5,221	(30)	36,298	31,327	(4,972)	75,184
Supervisors' and Administrators' Salaries	25,411	24,432	(978)	185,346	146,595	(38,751)	351,828
Clerical and Office Staff Salaries	8,378	4,392	(3,986)	46,539	26,354	(20,185)	63,250
Total Classified Salaries	42,721	37,305	(5,416)	291,124	223,831	(67,293)	537,195
Benefits							
State Teachers' Retirement System, certificated positions	-	252,862	252,862	-	1,517,170	1,517,170	3,034,341
OASDI/Medicare/Alternative, certificated positions	8,130	1,927	(6,202)	56,265	11,565	(44,700)	23,129
Medicare/Alternative, certificated positions	24,574	19,647	(4,927)	161,348	117,882	(43,465)	235,765
Health and Welfare Benefits, certificated positions	1,860,785	405,167	(1,455,619)	1,897,181	2,431,000	533,819	4,862,000
State Unemployment Insurance, certificated positions	1,521	10,851	9,329	9,098	65,104	56,006	217,013
Workers' Compensation Insurance, certificated positions	221	18,970	18,749	81,131	113,818	32,686	227,635
Total Benefits	1,895,232	709,423	(1,185,808)	2,205,023	4,256,539	2,051,516	8,599,883
Books & Supplies							
Textbooks and Core Materials	49,796	28,708	(21,088)	517,836	172,250	(345,586)	344,500
Books and Reference Materials	2,194,258	576,235	(1,618,023)	2,194,258	3,457,412	1,263,154	6,914,823
School Supplies	-	317,061	317,061	74,027	1,902,368	1,828,342	3,804,737
Software	1,261,387	262,407	(998,980)	2,497,801	1,574,442	(923,359)	3,148,884
Office Expense	5,209	11,323	6,114	22,723	67,938	45,215	135,877
Business Meals	-	12,919	12,919	-	77,511	77,511	155,022
Noncapitalized Equipment	32,076	191,924	159,848	1,123,500	1,151,547	28,046	2,303,093
Total Books & Supplies	3,542,726	1,400,578	(2,142,148)	6,430,146	8,403,468	1,973,322	16,806,936
Subagreement Services							
Special Education	457,172	422,717	(34,455)	963,338	2,536,300	1,572,962	5,072,600
Substitute Teacher	44,443	-	(44,443)	44,443	-	(44,443)	-
Other Educational Consultants	296,775	353,028	56,253	316,834	2,118,169	1,801,335	4,236,338
Instructional Services	86,347	61,964	(24,383)	86,347	371,783	285,436	743,565
Total Subagreement Services	884,737	837,709	(47,028)	1,410,962	5,026,252	3,615,289	10,052,503
Operations & Housekeeping							
Auto and Travel	795	24,801	24,006	29,596	148,806	119,210	297,612
Dues & Memberships	76,082	6,733	(69,348)	100,715	40,400	(60,315)	80,800
Insurance	46,087	583	(45,504)	65,498	3,500	(61,998)	7,000
Utilities	1,324	2,116	792	14,562	12,696	(1,866)	25,392
Janitorial Services	1,296	1,609	313	11,574	9,654	(1,920)	19,308
Communications	2,576	57,724	55,148	15,836	346,344	330,508	692,688
Postage and Shipping	73,641	1,951	(71,690)	73,809	11,706	(62,103)	23,412
Total Operations & Housekeeping	201,800	95,518	(106,282)	311,590	573,106	261,516	1,146,212

California Online Public Schools Southern California

Budget vs Actual

For the period ended December 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Facilities, Repairs & Other Leases							
Rent	55,367	23,403	(31,965)	243,651	140,416	(103,235)	280,832
Additional Rent	24,208	1,320	(22,888)	157,224	7,921	(149,302)	15,842
Equipment Leases	841	1,445	603	7,098	8,667	1,569	17,335
Repairs and Maintenance	100	-	(100)	4,710	-	(4,710)	-
Total Facilities, Repairs & Other Leases	80,517	26,167	(54,349)	412,683	157,005	(255,679)	314,009
Professional/Consulting Services							
IT	1,056,149	79,490	(976,659)	1,120,715	476,940	(643,776)	953,879
Audit & Taxes	136,711	57,407	(79,304)	158,499	172,221	13,722	172,221
Legal	15,066	19,906	4,840	35,802	119,435	83,633	238,869
Professional Development	125,000	55,228	(69,772)	179,327	331,368	152,041	662,735
General Consulting	1,840,309	298,206	(1,542,103)	1,899,048	1,789,235	(109,814)	3,578,469
Special Activities/Field Trips	346	-	(346)	83,844	-	(83,844)	-
Bank Charges	175	917	742	1,200	5,500	4,301	11,000
Other Taxes and Fees	292	10,852	10,559	5,289	65,111	59,821	130,221
Payroll Service Fee	530,961	-	(530,961)	530,961	-	(530,961)	-
Management Fee	28,552	28,325	(227)	170,168	169,950	(218)	339,900
District Oversight Fee	-	52,076	52,076	-	244,965	244,965	631,405
SPED Encroachment	-	-	-	22,340	-	(22,340)	-
Public Relations/Recruitment	425,240	57,316	(367,924)	504,113	343,893	(160,220)	687,787
Total Professional/Consulting Services	4,158,801	659,722	(3,499,079)	4,711,306	3,718,616	(992,690)	7,406,486
Depreciation							
Depreciation Expense	181	258	78	1,084	1,550	466	3,100
Total Depreciation	181	258	78	1,084	1,550	466	3,100
Total Expenses	12,549,216	5,355,340	(7,193,876)	27,182,200	31,892,326	4,710,126	67,743,028
Change in Net Assets	1,332,451	1,181,939	150,512	1,999,078	(3,570,340)	5,569,418	6,462,867
Net Assets, Beginning of Period	17,282,412			16,615,785			
Net Assets, End of Period	\$ 18,614,863			\$ 18,614,863			

California Online Public Schools

Statement of Financial Position

December 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	19,751,553	\$ 7,742,389	\$ 14,246,531	\$ 1,860,529	\$ 2,433,289	\$ 747,566	\$ 46,781,856
Accounts Receivable	(8,789,893)	(1,049,474)	1,336,746	222,712	(192,377)	(21,630)	(8,493,916)
Due To/From Related Parties	14,904,280	(3,032,163)	(8,409,778)	(747,388)	(2,228,695)	(486,256)	-
Prepaid Expenses	283,964	35,329	75,985	-	8,506	-	403,784
Total Current Assets	26,149,904	3,696,081	7,249,484	1,335,853	20,722	239,679	38,691,724
Long-Term Assets							
Property & Equipment, Net	20,958	-	116,761	-	-	-	137,719
Deposits	20,287	100	-	-	-	-	20,387
Total Long Term Assets	41,246	100	116,761	-	-	-	158,106
Total Assets	\$ 26,191,149	\$ 3,696,181	\$ 7,366,244	\$ 1,335,853	\$ 20,722	\$ 239,679	\$ 38,849,831
Liabilities							
Current Liabilities							
Accounts Payable	\$ 1,107	\$ -	\$ 200	\$ -	\$ -	\$ -	1,307
Accrued Liabilities	(417,156)	(438,891)	1,247,648	210,700	422,265	106,009	1,130,576
Deferred Revenue	7,966,730	1,321,229	2,366,373	367,413	531,408	187,176	12,740,328
Deferred Rent, Current Portion	25,606	3,517	8,658	1,245	2,327	487	41,840
Total Current Liabilities	7,576,287	885,855	3,622,879	579,358	956,000	293,672	13,914,052
Long-Term Liabilities							
Total Liabilities	7,576,287	885,855	3,622,879	579,358	956,000	293,672	13,914,052
Total Net Assets	18,614,863	2,810,327	3,743,365	756,495	(935,278)	(53,992)	24,935,779
Total Liabilities and Net Assets	\$ 26,191,149	\$ 3,696,181	\$ 7,366,244	\$ 1,335,853	\$ 20,722	\$ 239,679	\$ 38,849,831

California Online Public Schools

Statement of Cash Flows

For the period ended December 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 12/31/23
Cash Flows from Operating Activities							
Change in Net Assets	\$ 1,332,451	\$ (787,204)	\$ (3,090,919)	\$ (280,799)	\$ (973,898)	\$ (179,923)	\$ (3,980,291)
Adjustments to reconcile change in net assets to net cash flows from operating activities:							
Decrease/(Increase) in Operating Assets:							
Grants, Contributions & Pledges Receivable	(5,075,819)	581,281	3,706	72,957	26,523	(445)	(4,391,798)
Due from Related Parties	(3,241,052)	722,373	1,737,279	150,245	513,031	118,123	-
Prepaid Expenses	223,887	-	-	1,501	-	-	225,388
Accounts Payable	1,107	-	200	-	-	-	1,307
Accrued Expenses	(1,709,724)	-	-	209	-	160	(1,709,356)
Deferred Revenue	-	(131,297)	-	-	(46,498)	-	(177,795)
Total Cash Flows from Operating Activities	(8,469,149)	385,153	(1,349,735)	(55,887)	(480,841)	(62,085)	(10,032,545)
Cash Flows from Investing Activities							
Purchases of Property & Equipment	181	-	4,670	-	-	-	4,851
Total Cash Flows from Investing Activities	181	-	4,670	-	-	-	4,851
Change in Cash & Cash Equivalents	(8,468,969)	385,153	(1,345,065)	(55,887)	(480,841)	(62,085)	(10,027,694)
Cash & Cash Equivalents, Beginning of Period	28,220,521	7,357,237	15,591,596	1,916,416	2,914,130	809,650	56,809,550
Cash and Cash Equivalents, End of Period	\$ 19,751,553	\$ 7,742,389	\$ 14,246,531	\$ 1,860,529	\$ 2,433,289	\$ 747,566	\$ 46,781,856

California Online Public Schools Southern California

Accounts Payable Aging

December 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
San Diego Gas & Electric	SDGE120423-2367	12/4/2023	1/3/2024	\$ 1,107	\$-	\$-	\$-	\$-	\$ 1,107
Total Outstanding Invoices				<u>\$ 1,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,107</u>

California Online Public Schools Southern California

Check Register

For the period ended December 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
Cash Account Chase x 7900				
ACH	Fedwire Tax Services	Tax Services	11/14/2023	\$ 1,404,951.68
ACH	Fedwire Tax Services	Tax Services	11/24/2023	1,458.00
ACH	Fedwire Tax Services	Tax Services	11/29/2023	237,264.52
Total Disbursements Issued in December				\$ 1,643,674.20
Cash Account Chase x 7959				
ACH	Chase Bank	Bank Fee	12/15/2023	\$ 95.61
10262	Brandastic, Inc.	Markrtng - 12/23	12/6/2023	21,000.00
10263	Charter Impact, Inc.	Business Mgmt Svcs - 12/23	12/6/2023	45,833.00
10264	City of Carlsbad Parks & Recreation	Facility Rental - 03/21/24	12/6/2023	98.00
10265	CliftonLarsonAllen LLP	Audit Svcs - Progress billing for the year ended 06/30/23	12/6/2023	40,530.00
10265	CliftonLarsonAllen LLP	Audit Svcs - Week Ending 11/25/23 Professional	12/6/2023	40,530.00
10266	Corodata Records Management Inc.	Document Storage Mgmt - 08/23	12/6/2023	60.95
10267	Crown Facility Solutions Inc	Janitorial Svcs - 12/23	12/6/2023	1,296.00
10268	El Paseo Childrens Center Inc.	SpEd Svcs - 09/23	12/6/2023	115,261.00
10269	Yessenia Gaines	Reimb - 10/02/23 - 10/31/23	12/6/2023	275.10
10270	Hampton Inn & Homewood Suites Chula Vista Eastlake	Facility Rental - 04/29/24 - 05/03/24	12/6/2023	1,575.00
10271	Headstand	Consulting Svcs - 12/23 Retainer 10% Basic Expense Fee	12/6/2023	36,000.80
10271	Headstand	Consulting Svcs - Retainer	12/6/2023	36,000.80
10272	Hilton Garden Inn - Fontana	Facility Rental - 04/29/24 - 05/02/24	12/6/2023	3,486.06
10273	IXL Learning Inc	Licence	12/6/2023	10,250.00
10274	PC Connection Sales Corp	MacBook Pro (10) & Return Shipping Label MFG# RSL	12/6/2023	28,467.42
10275	School Services of California Inc.	Consulting Svcs - 10/23	12/6/2023	325.00
10276	T-Mobile	Communication Svcs - 10/21/23 - 11/20/23	12/6/2023	678.64
10277	T-Mobile	Communication Svcs - 10/21/23 - 11/20/23	12/6/2023	2,781.37
10278	Pearson Virtual Schools USA	PVS Invoice - Accounting & Regulatory Reporting - 07/23-10/23	12/13/2023	12,714,039.54
10279	Clever Inc.	Licence - 01/05/24 - 01/05/25 (9182)	12/13/2023	55,092.00
10280	A-1 Self Storage	Storage Rental - 12/12/23 - 06/07/24	12/19/2023	3,622.00
10281	Branche Jones	Consulting Svcs - 11/23	12/19/2023	4,000.00
10282	Charter Impact, Inc.	Rush Processing Fee - 11/23	12/19/2023	150.00
10283	City of San Juan Capistrano	Business License Renewal	12/19/2023	15.30
10284	Corodata Records Management Inc.	Document Storage Mgmt - 11/01/23 - 11/30/23	12/19/2023	193.44
10285	Document Tracking Services	Document Tracking Svcs - 12/15/23 - 12151/24	12/19/2023	2,650.00
10286	Effectual Educational Consulting Services	SpEd Svcs - 09/23	12/19/2023	21,345.00
10287	FeldCare Connects	SpEd Svcs - 11/23	12/19/2023	150.00
10288	Yessenia Gaines	Reimb - 11/01/23 - 11/30/23	12/19/2023	137.55
10289	Kellogg West Conference Center	Facility Rental - 04/22/24 - 04/26/24	12/19/2023	7,600.00
10290	Law Offices of Michelle Won	Legal Svcs - 11/23	12/19/2023	1,182.50
10291	McGraw Hill LLC	Textbooks - Acctively Learn Scince 1 YR (824)	12/19/2023	5,562.00
10292	NCS Pearson, Inc.	Textbooks	12/19/2023	5,937.00
10293	Netrix	Professional Svcs - 12/01/23 - 12/31/23	12/19/2023	3,080.00
10294	Oxford Consulting Services Inc.	Enrichment Svcs - 08/23 - 10/23	12/19/2023	140,341.35
		11 iPadPro, Magic KeyBoard, Apple Pencil 2nd Gen	12/19/2023	
		15.6 Inch Monitor	12/19/2023	
		6 Inch Monitor	12/19/2023	
10295	PC Connection Sales Corp	AppleCare Plus for iPad 11	12/19/2023	9,294.97
		AppleCare Plus for iPad 12.9	12/19/2023	
		iPad(1), Magic KeyBoard(1), Apple Pencil (1)	12/19/2023	
		VIP-E ABPro DC Nmd L3 5M (10)	12/19/2023	
10296	Pearson Virtual Schools USA	SpEd Svcs	12/19/2023	7,615.00
10297	Philadelphia Insurance Companies	Insurance Svcs - 10/01/23 - 24 25% Down & 11 Monthly Install	12/19/2023	16,398.78
10298	Photo Booth	Photo Booth - 06/23	12/19/2023	795.00
10299	Pitney Bowes Global Financial Services LLC	Postage Machine Lease - 11/20/23 - 02/19/24	12/19/2023	841.28
10300	Santa Margarita Water District	Water Svcs - 11/07/23 - 12/05/23	12/19/2023	216.59
10301	Stanford Sierra Youth & Families	SpEd Svcs - 09/23 - 10/23	12/19/2023	1,760.00
10302	TeachTown	Licence - 02/20/24 - 06/30/24 & 07/01/24 - 06/30/27 (289	12/19/2023	158,503.12
10303	Eric Thompson	Repairs - 11/21/23	12/19/2023	100.00
10304	TinyEye Therapy Services	SpEd Svcs	12/19/2023	1,783.00
10305	TTC4SUCCESS	SpEd Svcs - 10/23 - 11/23	12/19/2023	183,122.82
10306	Law Offices of Young, Minney & Corr LLP	Legal Svcs - 11/23	12/19/2023	16,173.67
10307	AT&T	Communication Svcs - 11/07/23 - 12/06/23	12/21/2023	530.70
10308	Corodata Shredding Inc	Shredding Svcs - 11/13/23	12/21/2023	39.00
10309	Department of Justice	Fingerprinting Svcs - 11/23	12/21/2023	469.00
10310	The Hartford	Workers Compensation Ins - 7/1/23-7/1/24 - 17143054 4 Pay	12/21/2023	373.45
10311	Lewis Roca Rothgerber Christie LLP	Copyright Attorney Retainer Fee - 12/12/23	12/21/2023	1,000.00
10312	Parsec Education Inc	Licence - 01/01/24 - 12/31/24	12/21/2023	65,250.00
10313	PC Connection Sales Corp	3D Printer MFG#MRX53LL/A; Apple MBP M3Pro/Max MFG# SL9L2LL/A15.6 Inch Monitor	12/21/2023	9,400.54
10314	Pitney Bowes Bank Inc Purchase Power	Postage - 11/06/23 - 12/06/23	12/21/2023	1,513.50

California Online Public Schools Southern California

Check Register

For the period ended December 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10315	Law Offices of Young, Minney & Corr LLP	Legal Svcs - 10/23	12/21/2023	<u>2,044.00</u>

Total Disbursements Issued in December \$ 13,826,866.85