



California Online Public Schools

Monthly Financial Presentation – FY23-24 Second Interim Update

Highlights - CalOps



- Total enrollment forecasted at 8,491 students
- Total attendance forecasted at 8,324
- Revenue forecasted at \$122.4M; no major changes
- Expenses forecasted at \$111.4M; down 1%
- **Surplus forecasted at \$10.9M** with an ending fund balance forecasted at \$34M.
- Cash balance of \$52.5M

Summary Financials



		TOTAL		
Enrollment		8,491	-	0%
ADA		8,324	-	0%
		Jan	Variance	
Revenue	State Aid-Rev Limit	\$ 105,025,879	\$ -	0%
	Federal Revenue	\$ 6,601,058	0	0%
	Other State Revenue	\$ 10,545,773	298,860	3%
	Other Local Revenue	\$ 223,252	965	0%
	Total Revenue	\$ 122,395,962	\$ 299,825	0%
Expenses	Certificated Salaries	\$ 40,226,310	(\$305,122)	-1%
	Classified Salaries	\$ 1,010,314	20,068	2%
	Benefits	\$ 17,157,842	(123,290)	-1%
	Books and Supplies	\$ 26,484,282	(775,784)	-3%
	Subagreement Services	\$ 14,720,645	(23,011)	0%
	Operations	\$ 1,368,383	(85,864)	-6%
	Facilities	\$ 697,673	8,362	1%
	Professional Services	\$ 9,717,845	110,000	1%
	Depreciation	\$ 35,249	4,593	15%
	Interest	\$ -	0	0%
Total Expenses	\$ 111,418,541	(\$1,170,049)	-1%	
Fund Balance	Total Surplus(Deficit)	\$ 10,977,421	\$1,469,874	15%
	Beginning Fund Balance	\$ 23,321,711	(\$4,097,048)	-15%
	Ending Fund Balance	\$ 34,299,132	(\$2,627,175)	-7%
As a % of Annual Expenses		31%		

Highlights



- **Enrollment:** strong; no changes
- **Revenues:** stable at \$122M
- **Expenses:** \$1.1M reduction in total (-1%); Jan savings
- **Surplus:** \$1.5M increase
- **Fund balance:** \$2.6M decrease; due to audit adjustments
- **Cash:** \$52.5M; up from \$47M

Attendance Data and Metrics



- Total enrollment forecasted at 8,491 students
- Total attendance forecasted at 8,324

SoCal

Central Valley

NorCal

<i>Enrollment & Per Pupil Data</i>				<i>Enrollment & Per Pupil Data</i>				<i>Enrollment & Per Pupil Data</i>			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	4,982	5020	5149	Average Enrollment	821	825	657	Average Enrollment	1,766	1774	1788
ADA	4,922	4922	5046	ADA	809	809	644	ADA	1,738	1738	1766
Attendance Rate	98.8%	98.0%	98.0%	Attendance Rate	98.5%	98.0%	98.0%	Attendance Rate	98.5%	98.0%	98.0%
Unduplicated %	52.4%	52.4%	51.0%	Unduplicated %	65.1%	65.1%	64.0%	Unduplicated %	50.8%	50.8%	49.1%
Revenue per ADA		\$14,814	\$14,707	Revenue per ADA		\$15,672	\$15,662	Revenue per ADA		\$14,225	\$13,944
Expenses per ADA		\$13,381	\$13,426	Expenses per ADA		\$13,298	\$14,517	Expenses per ADA		\$13,742	\$13,517

North Bay

Monterey Bay

Central Coast

<i>Enrollment & Per Pupil Data</i>				<i>Enrollment & Per Pupil Data</i>				<i>Enrollment & Per Pupil Data</i>			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>		<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	159	161	141	Average Enrollment	566	571	471	Average Enrollment	138	140	112
ADA	158	158	139	ADA	560	560	462	ADA	137	137	110
Attendance Rate	99.1%	98.0%	98.0%	Attendance Rate	99.0%	98.0%	98.0%	Attendance Rate	99.3%	98.0%	98.0%
Unduplicated %	57.0%	57.0%	56.8%	Unduplicated %	39.0%	39.0%	37.1%	Unduplicated %	48.0%	48.0%	45.3%
Revenue per ADA		\$15,110	\$14,978	Revenue per ADA		\$13,857	\$13,576	Revenue per ADA		\$14,097	\$13,699
Expenses per ADA		\$13,252	\$13,809	Expenses per ADA		\$12,687	\$12,971	Expenses per ADA		\$12,454	\$12,580

Revenue

- FY24 annual revenues forecasted at \$122.4M; no major changes

SoCal

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 32,251,468	\$ 29,451,834	\$ 2,799,634	\$ 61,759,467	\$ 63,140,460	\$ (1,380,992)
Federal Revenue	1,796,540	2,807,931	(1,011,391)	4,615,851	4,877,546	(261,696)
Other State Revenue	2,855,383	2,591,175	264,208	6,348,318	6,187,889	160,430
Other Local Revenue	187,126	-	187,126	187,126	-	187,126
Total Revenue	\$37,090,517	\$34,850,940	\$ 2,239,577	\$72,910,762	\$74,205,895	\$ (1,295,132)

- **SoCal:** minor decrease in ADA (P1) vs. budget, driving state-aid decrease

Central Valley

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 4,043,252	\$ 4,157,736	\$ (114,485)	\$ 10,957,309	\$ 8,640,774	\$ 2,316,536
Federal Revenue	260,511	404,897	(144,386)	726,539	662,318	64,221
Other State Revenue	361,984	347,111	14,873	997,469	779,179	218,290
Other Local Revenue	1,650	-	1,650	1,650	-	1,650
Total Revenue	\$4,667,397	\$4,909,744	\$(242,347)	\$12,682,968	\$10,082,271	\$ 2,600,697

- **Central Valley:** large increase in ADA (P1) vs. budget, driving state-aid increase

NorCal

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 8,496,568	\$ 9,866,802	\$ (1,370,234)	\$ 21,696,252	\$ 21,974,932	\$ (278,681)
Federal Revenue	482,866	378,645	104,221	889,045	522,118	366,928
Other State Revenue	1,040,190	862,092	178,099	2,121,631	2,132,029	(10,398)
Other Local Revenue	23,607	-	23,607	23,607	-	23,607
Total Revenue	\$10,043,231	\$11,107,539	\$(1,064,307)	\$24,730,535	\$24,629,078	\$ 101,456

- **NorCal:** minimal variance

Revenue

- FY24 annual revenues forecasted at \$122.4M; no major changes

North Bay

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 796,743	\$ 848,012	\$ (51,269)	\$ 2,010,854	\$ 1,759,868	\$ 250,986
Federal Revenue	53,242	88,037	(34,795)	173,467	152,953	20,514
Other State Revenue	161,498	74,398	87,100	201,877	168,350	33,527
Other Local Revenue	80	-	80	80	-	80
Total Revenue	\$1,011,563	\$1,010,447	\$ 1,116	\$2,386,278	\$2,081,172	\$ 305,106

- **North Bay:** increase in ADA (P1) vs. budget, driving state-aid increase

Monterey Bay

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 1,341,498	\$ 2,690,735	\$ (1,349,237)	\$ 6,898,153	\$ 5,652,685	\$ 1,245,468
Federal Revenue	-	26,347	(26,347)	156,672	57,727	98,945
Other State Revenue	267,352	241,547	25,805	702,123	559,089	143,034
Other Local Revenue	3,374	-	3,374	3,374	-	3,374
Total Revenue	\$ 1,612,224	\$ 2,958,629	\$ (1,346,405)	\$7,760,322	\$7,760,322	\$ 1,490,821

- **Monterey Bay:** large increase in ADA (P1) vs. budget, driving state-aid increase

Central Coast

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 352,554	\$ 653,286	\$ (300,732)	\$ 1,716,723	\$ 1,359,590	\$ 357,133
Federal Revenue	-	6,327	(6,327)	39,484	13,745	25,740
Other State Revenue	81,516	57,836	23,680	174,354	133,005	41,349
Other Local Revenue	7,415	-	7,415	7,415	-	7,415
Total Revenue	\$ 441,485	\$717,448	\$(275,964)	\$1,937,977	\$1,506,339	\$ 431,637

- **Central Coast:** large increase in ADA (P1) vs. budget, driving state-aid increase

Expenses



SoCal

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 13,400,418	\$ 11,120,620	\$(2,279,798)	\$ 24,334,992	\$ 22,876,704	\$(1,458,288)
Classified Salaries	354,956	261,137	(93,820)	616,986	537,195	(79,791)
Benefits	2,747,865	5,009,364	2,261,499	9,906,250	8,599,883	(1,306,368)
Books and Supplies	6,458,468	9,804,046	3,345,578	15,473,318	16,806,936	1,333,619
Subagreement Services	2,006,918	5,863,960	3,857,043	8,559,663	10,052,503	1,492,840
Operations	332,918	668,624	335,705	847,382	1,146,212	298,830
Facilities	460,542	183,172	(277,370)	473,720	314,009	(159,711)
Professional Services	4,879,935	4,318,408	(561,527)	5,640,784	7,406,486	1,765,702
Depreciation	1,265	1,808	544	2,556	3,100	544
Total Expenses	\$30,643,286	\$37,231,139	\$ 6,587,853	\$65,855,650	\$67,743,028	\$ 1,887,377

- **FY24 annual expenses forecasted at \$111.4M; down 1%**

Central Valley

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,712,999	\$ 1,421,568	\$(291,431)	\$ 3,518,641	\$ 2,924,368	\$(594,273)
Classified Salaries	45,375	33,382	(11,993)	88,644	68,671	(19,973)
Benefits	597,962	729,386	131,425	1,806,282	1,260,007	(546,275)
Books and Supplies	841,505	1,492,914	651,409	2,713,814	2,559,281	(154,533)
Subagreement Services	333,657	731,433	397,776	1,360,353	1,253,886	(106,468)
Operations	40,437	86,301	45,864	113,206	147,945	34,739
Facilities	17,133	25,083	7,951	39,674	43,000	3,326
Professional Services	756,353	628,197	(128,156)	1,121,451	1,088,250	(33,201)
Total Expenses	\$4,345,420	\$5,148,264	\$ 802,844	\$10,762,065	\$ 9,345,407	\$(1,416,658)

- **SoCal:** minor decrease in ADA (P1) vs. budget, driving decrease
- **Central Valley:** large increase in ADA (P1) vs. budget, driving increase

NorCal

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 4,683,641	\$ 3,886,819	\$(796,823)	\$ 8,577,664	\$ 7,995,741	\$(581,923)
Classified Salaries	124,062	91,271	(32,791)	208,979	187,758	(21,222)
Benefits	1,306,628	1,783,813	477,185	3,431,802	3,070,351	(361,452)
Books and Supplies	1,966,078	3,494,478	1,528,400	5,974,087	5,990,534	16,447
Subagreement Services	687,932	2,041,395	1,353,463	3,363,616	3,499,534	135,918
Operations	106,048	231,233	125,186	268,589	396,400	127,811
Facilities	88,060	89,865	1,805	151,417	154,055	2,638
Professional Services	1,580,168	1,481,905	(98,263)	1,881,879	2,580,445	698,566
Depreciation	32,693	-	(32,693)	32,693	-	(32,693)
Total Expenses	\$10,575,311	\$13,100,780	\$ 2,525,469	\$23,890,726	\$23,874,817	\$ (15,909)

- **NorCal:** minimal variance

Expenses



North Bay

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 368,620	\$ 305,907	\$ (62,713)	\$ 720,971	\$ 629,294	\$ (91,677)
Classified Salaries	9,764	7,183	(2,581)	18,208	14,777	(3,430)
Benefits	117,043	169,208	52,164	395,552	292,217	(103,335)
Books and Supplies	173,983	259,393	85,410	449,989	444,673	(5,316)
Subagreement Services	57,194	142,368	85,174	223,796	244,059	20,263
Operations	9,129	24,589	15,459	29,109	42,152	13,043
Facilities	1,971	8,575	6,604	8,929	14,700	5,771
Professional Services	194,794	136,862	(57,931)	246,298	236,850	(9,448)
Total Expenses	\$ 932,499	\$ 1,054,085	\$ 121,586	\$ 2,092,854	\$ 1,918,724	\$ (174,130)

- **FY24 annual expenses forecasted at \$111.4M; down 1%**

Monterey Bay

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,235,961	\$ 1,025,688	\$ (210,273)	\$ 2,485,477	\$ 2,109,987	\$ (375,490)
Classified Salaries	32,739	24,085	(8,653)	62,681	49,547	(13,134)
Benefits	410,086	551,780	141,694	1,291,966	953,016	(338,950)
Books and Supplies	581,284	748,427	167,143	1,512,745	1,283,017	(229,728)
Subagreement Services	230,420	501,007	270,587	987,273	858,869	(128,405)
Operations	28,307	56,058	27,751	82,510	96,100	13,590
Facilities	1,264	20,942	19,677	19,431	35,900	16,469
Professional Services	528,952	347,652	(181,300)	663,088	603,580	(59,508)
Total Expenses	\$ 3,049,013	\$ 3,275,639	\$ 226,626	\$ 7,105,172	\$ 5,990,017	\$ (1,115,156)

- **North Bay:** increase in ADA (P1) vs. budget, driving increase
- **Monterey Bay:** large increase in ADA (P1) vs. budget, driving increase

Central Coast

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 281,886	\$ 233,929	\$ (47,957)	\$ 588,564	\$ 481,225	\$ (107,339)
Classified Salaries	7,467	5,493	(1,974)	14,816	11,300	(3,516)
Benefits	98,334	115,987	17,653	325,990	200,476	(125,514)
Books and Supplies	132,930	177,740	44,811	360,329	304,698	(55,632)
Subagreement Services	38,637	121,405	82,767	225,942	208,122	(17,820)
Operations	7,875	18,608	10,734	27,587	31,900	4,313
Facilities	774	4,228	3,454	4,502	7,248	2,746
Professional Services	133,529	79,665	(53,863)	164,344	138,310	(26,034)
Total Expenses	\$ 701,430	\$ 757,055	\$ 55,625	\$ 1,712,074	\$ 1,383,280	\$ (328,795)

- **Central Coast:** large increase in ADA (P1) vs. budget, driving increase

Fund Balance



SoCal

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 6,447,231	\$ (2,380,199)	\$ 8,827,430
Beginning Fund Balance	<u>16,289,570</u>	<u>16,289,570</u>	
Ending Fund Balance	<u>\$22,736,801</u>	<u>\$13,909,371</u>	
As a % of Annual Expenses	34.5%	20.5%	

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 7,055,112	\$ 6,462,867	\$ 592,245
Beginning Fund Balance	<u>16,289,570</u>	<u>16,289,570</u>	
Ending Fund Balance	<u>\$23,344,682</u>	<u>\$22,752,437</u>	
As a % of Annual Expenses	35.4%	33.6%	

Central Valley

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 321,977	\$ (238,520)	\$ 560,497
Beginning Fund Balance	<u>2,585,612</u>	<u>2,585,612</u>	
Ending Fund Balance	<u>\$2,907,589</u>	<u>\$2,347,092</u>	
As a % of Annual Expenses	27.0%	25.1%	

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 1,920,903	\$ 736,864	\$ 1,184,039
Beginning Fund Balance	<u>2,585,612</u>	<u>2,585,612</u>	
Ending Fund Balance	<u>\$ 4,506,515</u>	<u>\$ 3,322,476</u>	
As a % of Annual Expenses	41.9%	35.6%	

NorCal

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (532,080)	\$ (1,993,241)	\$ 1,461,161
Beginning Fund Balance	<u>3,157,326</u>	<u>3,157,326</u>	
Ending Fund Balance	<u>\$ 2,625,246</u>	<u>\$ 1,164,085</u>	
As a % of Annual Expenses	11.0%	4.9%	

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 839,809	\$ 754,261	\$ 85,547
Beginning Fund Balance	<u>3,157,326</u>	<u>3,157,326</u>	
Ending Fund Balance	<u>\$ 3,997,134</u>	<u>\$ 3,911,587</u>	
As a % of Annual Expenses	16.7%	16.4%	



Fund Balance

North Bay

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 79,064	\$ (43,638)	\$ 122,702	\$ 293,424	\$ 162,448	\$ 130,976
Beginning Fund Balance	<u>792,412</u>	<u>792,412</u>		<u>792,412</u>	<u>792,412</u>	
Ending Fund Balance	<u>\$ 871,475</u>	<u>\$ 748,773</u>		<u>\$ 1,085,835</u>	<u>\$ 954,859</u>	
As a % of Annual Expenses	41.6%	39.0%		51.9%	49.8%	

Monterey Bay

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,436,789)	\$ (317,010)	\$ (1,119,779)	\$ 655,150	\$ 1,770,305	\$ 375,665
Beginning Fund Balance	<u>298,587</u>	<u>298,587</u>		<u>298,587</u>	<u>298,587</u>	
Ending Fund Balance	<u>\$ (1,138,202)</u>	<u>\$ (18,423)</u>		<u>\$ 953,737</u>	<u>\$ 2,068,892</u>	
As a % of Annual Expenses	-16.0%	-0.3%		13.4%	34.5%	

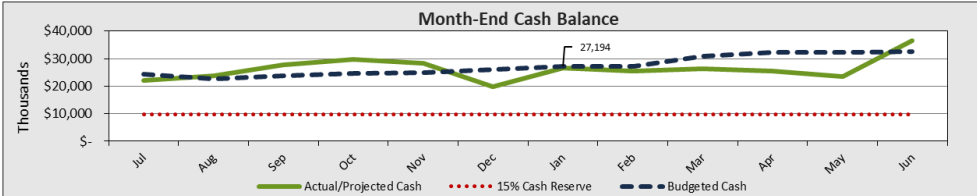
Central Coast

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (259,945)	\$ (39,607)	\$ (220,338)	\$ 225,903	\$ 123,059	\$ 102,843
Beginning Fund Balance	<u>198,205</u>	<u>198,205</u>		<u>198,205</u>	<u>198,205</u>	
Ending Fund Balance	<u>\$ (61,740)</u>	<u>\$ 158,598</u>		<u>\$ 424,107</u>	<u>\$ 321,264</u>	
As a % of Annual Expenses	-3.6%	11.5%		24.8%	23.2%	

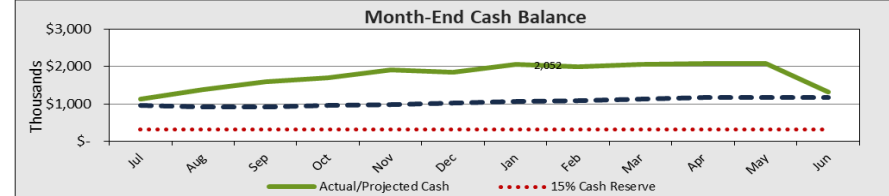
Cash Balance



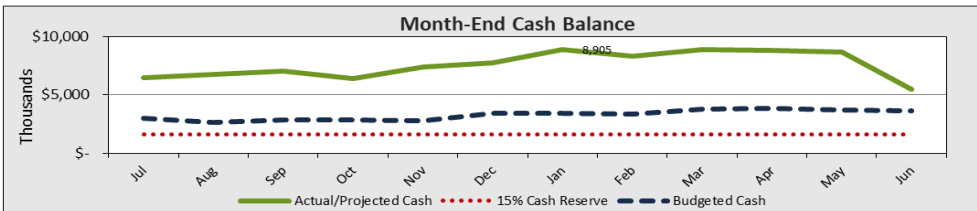
SoCal



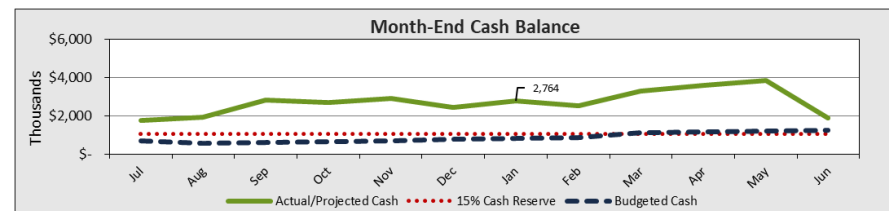
North Bay



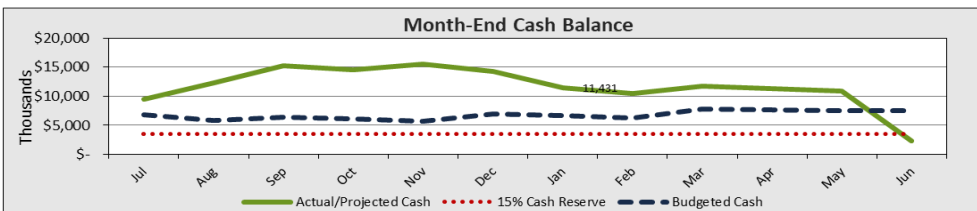
Central Valley



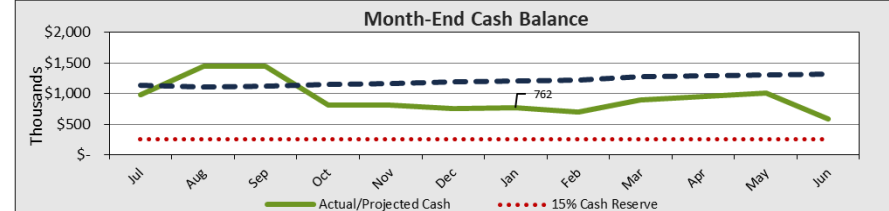
Monterey Bay



NorCal



Central Coast



■ Current total cash balance of \$52.5M; up from \$47M

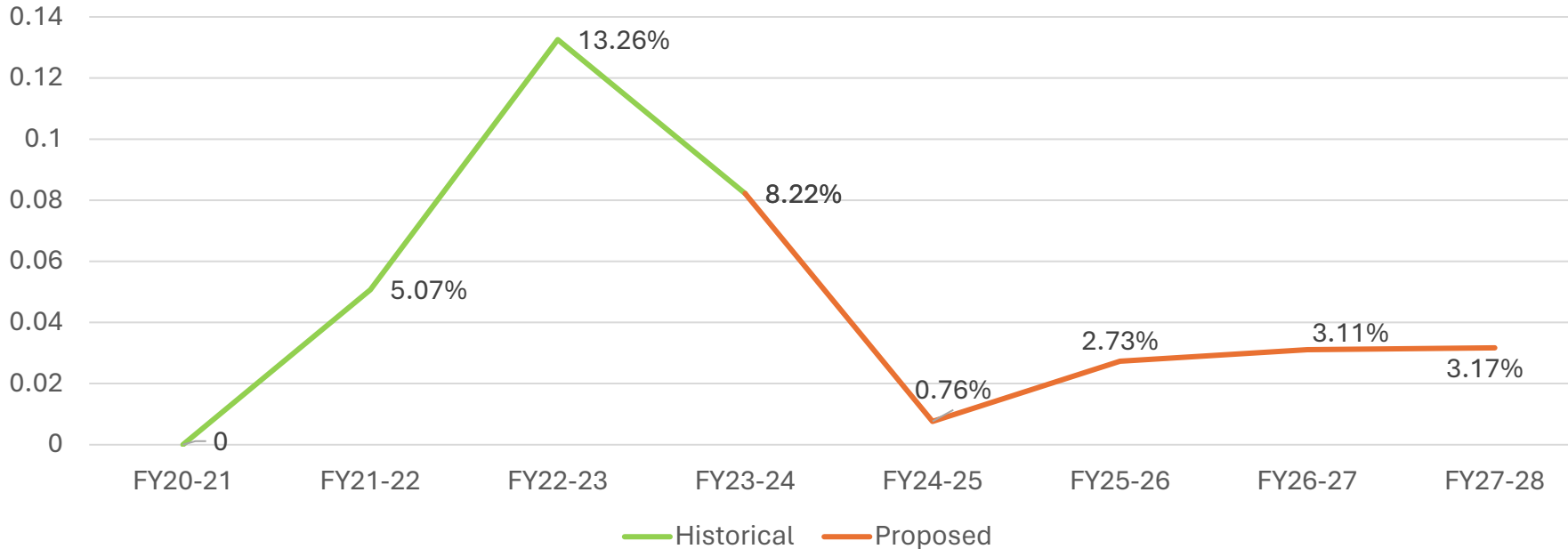
Governor's January Proposed FY24-25 Budget

January Proposed Budget Highlights

- The proposal has a \$38B shortfall, which had originally been projected at \$68B by the LAO.
 - Education shortfall is \$14.3B (nearly 40%)
 - Shortfall will be paid for via education reserve (\$5.7B) and cutting previous commitments, but nothing material to education. \$8B in unspecified cuts that need to be ironed out
- No major funding cuts were proposed, and all annual programs were planned to be funded and continued
 - Continues UPK, ELOP, Equity Multiplier, Community Schools, Universal Free Meals
- COLA is projected at only 0.76%; a substantial drop from the 8.22% this year
- Funding per pupil is set at \$17.7K in direct funding
 - When including indirect funded expenses, full funding is \$23.5K

January Proposed Budget Highlights

■ State COLA:



- COLA is applicable to State LCFF, State SPED, SB740 Facility Grant, Mandate Block Grant
- COLA is calculated based on 8 quarters of federal inflation data

January Proposed Budget Highlights

- Changing the qualifying date for TK eligibility
 - Was any student turning 5 between 9/2 – 4/2; Proposed to be 9/2 – 6/2
- Removes \$30M in other facility costs from the SB740 program
- Proposes additional funding for pupil attendance recovery and addressing chronic absenteeism
 - Excludes non-classroom-based charters from this additional funding
- Proposes to combine both long-term and short-term independent study
 - Excludes non-classroom-based charters from this language
- Proposes changes to LREBG requirements for any unspent funds as of 7/1/24

Compliance Reporting



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Feb-01	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/ac/sa/
FINANCE	Feb-01	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/ch/nclrbifunddet.asp
FINANCE	Feb-15	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/proptaxes/lessor_exemption.htm
FINANCE	Feb-20	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/aa/pa/
DATA	Feb-26	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.	CalOps with Charter Impact support	No	No	https://crdc.communities.ed.gov/#program
FINANCE	Feb-28	E-Rate FCC Form 470 Due date (FY2024) - To request 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, 2024 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	At Schools Discretion (by 2/29)	Mid-Year Local Control and Accountability Plan Update - The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs. The components of the LCAP for the 2024-2025 LCAP mid-year update do not have the standard requirements of the year-end. There is no template, or minimum information that must be shared or posted. The schools should update their stakeholders as they see fit and must do so at a board meeting on or before the end of February.	CalOps with Charter Impact support	Yes	No	https://www.cde.ca.gov/re/lc/



Compliance Reporting



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/fi/ir/interimstatus.asp
DATA	Mar-01	CALPADS - Fall 2 deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	CalOps with Charter Impact support	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Mar-22	El Dorado SELPA Pre-Test for 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	http://charterselpa.org/fiscal/
FINANCE	Mar-27	E-Rate FCC Form 471 Due date (FY2024) - To apply for program discounts, applicants file an FCC Form 471 in EPC to provide USAC with information about the services they are requesting and the discount(s) for which they are eligible.	CalOps	No	No	https://www.usac.org/sl/tools/forms/
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	CalOps with Charter Impact support	Yes	No	https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC
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/anreporhelp.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 02/26/24

Actuals Through: 2/1/2024

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.)
5610 Repairs and Maintenance	-	-	2,397	563	1,650	100	858	-	-	-	-	-	-	5,568	-	(5,568)
	36,975	-	8,634	120,865	165,692	80,517	47,859	26,167	26,167	26,167	26,167	26,167	(117,660)	473,720	314,009	(159,711)
Professional/Consulting Services																
5801 IT	-	43,543	13,000	6,160	1,863	1,056,149	2,948	79,490	79,490	79,490	79,490	79,490	(567,234)	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	6,722	19,906	19,906	19,906	19,906	19,906	96,816	238,869	238,869	-
5804 Professional Development	-	-	26,172	8,710	19,444	125,000	61	55,228	55,228	55,228	55,228	55,228	207,208	662,735	662,735	-
5805 General Consulting	-	48	17,845	23,793	17,053	1,840,309	13,194	342,238	342,238	342,238	342,238	342,238	(2,266,663)	1,356,769	3,578,469	2,221,700
5807 Bank Charges	135	155	226	318	190	175	223	917	917	917	917	917	-	6,006	11,000	4,994
5809 Other taxes and fees	85	3,260	376	6	1,270	292	103	10,852	10,852	10,852	10,852	10,852	-	59,651	130,221	70,570
5810 Payroll Service Fee	-	-	-	-	-	530,961	-	-	-	-	-	-	-	530,961	-	(530,961)
5811 Management Fee	-	56,650	28,325	28,414	28,228	28,552	62,617	27,050	27,050	27,050	27,050	27,050	-	368,033	339,900	(28,133)
5812 District Oversight Fee	-	-	-	-	-	-	47,071	49,679	72,344	42,626	42,626	42,626	320,623	617,595	631,405	13,810
5815 Public Relations/Recruitment	-	37,549	30,591	-	10,733	425,240	24,822	57,316	57,316	57,316	57,316	57,316	(127,726)	687,787	687,787	-
	68,240	154,184	125,749	93,198	111,134	4,158,801	168,629	625,906	648,571	618,852	618,852	618,852	(2,370,184)	5,640,784	7,406,486	1,765,702
Depreciation																
6900 Depreciation Expense	-	-	542	18,140	(17,778)	181	181	258	258	258	258	258	-	2,556	3,100	544
	-	-	542	18,140	(17,778)	181	181	258	258	258	258	258	-	2,556	3,100	544
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,971,448	3,640,183	2,667,176	2,685,266	3,668,912	12,549,216	3,461,085	6,707,953	6,707,743	6,666,586	6,666,586	6,666,586	1,796,909	65,855,650	67,743,028	1,887,377
Monthly Surplus (Deficit)	(803,076)	(890,277)	704,289	(582,196)	2,237,887	1,332,451	4,448,154	(1,277,796)	1,002,241	(863,854)	(1,928,485)	(1,928,485)	5,604,259	7,055,112	6,462,867	586,695
														9.7%		
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(803,076)	(890,277)	704,289	(582,196)	2,237,887	1,332,451	4,448,154	(1,277,796)	1,002,241	(863,854)	(1,928,485)	(1,928,485)	5,604,259	7,055,112		
Cash flows from operating activities																
Depreciation/Amortization	-	-	542	181	-	181	181	258	258	258	258	258	-	2,376		
Public Funding Receivables	265,964	5,101,936	-	(1,730,703)	1,730,703	-	(1,796,540)	-	-	-	-	-	(7,401,168)	(3,829,808)		
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)	4,307,739	-	-	-	-	14,904,000	-	13,175,010		
Prepaid Expenses	127,890	(27,548)	-	(209,168)	(8,723)	223,887	(32,839)	-	-	-	-	-	-	73,499		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	(111,991)	(2,391,184)	-	-	1,107	(1,107)	-	-	-	-	-	1,796,909	(706,266)		
Accrued Expenses	(478,501)	(370,442)	2,510,256	532,985	(4,727,549)	(1,709,724)	1,681,667	-	-	-	-	-	-	(2,561,307)		
Deferred Revenue	-	-	-	-	(735,439)	-	(1,730,703)	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	17,959	(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)	6,876,551	(1,277,537)	1,002,500	(863,595)	(1,928,227)	12,975,773				
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	26,628,103	25,350,566	26,353,065	25,489,470	23,561,243				
Cash, End of Month	21,947,211	23,685,858	27,885,464	29,726,262	28,220,521	19,751,553	26,628,103	25,350,566	26,353,065	25,489,470	23,561,243	36,537,017				

FY23-24 CalOps Central Valley

Monthly Cash Flow/Forecast FY23-24

Revised: 02/27/24

Actuals Through: 1/31/2024

ADA = 809.28



	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 = 643.74																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	298,722	301,344	542,418	543,157	524,903	537,700	568,468	882,559	882,559	882,559	882,559	875,256	7,722,205	6,119,923	1,602,283
8012 Education Protection Account	-	-	-	-	-	543,157	543,156	-	676,614	-	-	-	-	950,829	2,134,271	579,485
8096 In Lieu of Property Taxes	-	-	-	75,130	33,391	66,782	33,391	34,082	92,857	46,429	46,429	46,429	46,429	521,348	386,580	134,768
	-	298,722	301,344	617,548	576,548	1,134,842	1,114,247	602,550	1,652,031	928,988	928,988	928,988	1,872,513	10,957,309	8,640,774	2,316,536
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	7,440	18,744	18,744	18,744	18,744	18,744	101,160	80,468	20,693
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	-	-	-	-	-	-	143,239	140,532	2,707
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	-	22,752	22,324	428
8290 Title IV, Part A	-	-	-	-	-	-	-	-	-	-	-	-	-	11,187	10,964	223
8296 Other Federal Revenue	-	-	-	-	-	-	260,511	-	-	112,050	-	-	-	448,200	408,030	40,170
	-	-	-	-	-	-	260,511	7,440	18,744	130,794	18,744	18,744	271,561	726,539	662,318	64,221
Other State Revenue																
8311 State Special Education	27,750	27,750	49,950	49,950	49,950	-	99,900	52,817	72,018	72,018	72,018	72,018	72,018	718,158	571,257	146,901
8550 Mandated Cost	-	-	-	-	-	22,682	-	-	-	-	-	-	-	22,682	23,168	(486)
8560 State Lottery	-	-	-	-	-	-	-	-	-	41,167	-	-	-	201,511	152,567	48,945
8598 Prior Year Revenue	-	-	-	-	-	-	14,654	-	-	-	-	-	-	14,654	-	14,654
8599 Other State Revenue	-	2,621	-	-	-	16,777	-	3,642	3,642	3,642	3,642	3,642	2,857	40,464	32,187	8,277
	27,750	30,371	49,950	49,950	49,950	39,459	114,554	56,459	75,660	116,827	75,660	75,660	235,220	997,469	779,179	218,290
Other Local Revenue																
8660 Interest Revenue	83	98	93	102	103	1,035	136	-	-	-	-	-	-	1,650	-	1,650
	83	98	93	102	103	1,035	136	-	-	-	-	-	-	1,650	-	1,650
Total Revenue	27,833	329,192	351,387	667,600	626,602	1,175,336	1,489,448	666,448	1,746,435	1,176,609	1,023,392	1,023,392	2,379,294	12,682,968	10,082,271	2,600,697
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	170,803	270,551	183,919	183,919	215,831	187,682	207,775	234,037	234,037	234,037	234,037	234,037	280,845	2,871,509	2,427,687	(443,822)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	81	81	81	81	81	97	504	948	444
1200 Pupil Support Salaries	18,564	15,212	15,678	15,678	22,065	14,414	22,735	24,239	24,239	24,239	24,239	24,239	29,086	274,626	186,996	(87,630)
1300 Administrators' Salaries	33,498	21,734	21,210	21,210	25,723	20,651	24,149	32,876	32,876	32,876	32,876	32,876	39,451	372,003	308,737	(63,266)
	222,865	307,496	220,807	220,807	263,619	222,747	254,658	291,233	291,233	291,233	291,233	291,233	349,479	3,518,641	2,924,368	(594,273)
Classified Salaries																
2100 Instructional Salaries	394	639	445	445	539	471	499	565	565	565	565	565	678	6,937	6,000	(937)
2200 Support Salaries	1,079	671	671	671	876	671	841	906	906	906	906	906	1,087	11,096	9,611	(1,485)
2300 Classified Administrators' Salaries	5,121	3,264	3,355	3,355	5,350	3,248	4,977	4,143	4,143	4,143	4,143	4,143	4,971	54,354	44,975	(9,379)
2400 Clerical and Office Staff Salaries	922	582	904	904	1,565	1,071	1,843	1,365	1,365	1,365	1,365	1,365	1,638	16,257	8,085	(8,171)
	7,516	5,156	5,375	5,375	8,331	5,461	8,160	6,979	6,979	6,979	6,979	6,979	8,375	88,644	68,671	(19,973)
Benefits																
3101 STRS	-	-	970	-	-	-	-	55,248	55,248	55,248	55,248	55,248	390,294	667,505	387,885	(279,620)
3202 PERS	-	-	-	-	-	-	-	1,780	1,780	1,780	1,780	1,780	-	8,901	12,876	3,975
3301 OASDI	1,534	1,021	1,080	1,080	1,439	1,039	1,620	409	409	409	409	409	-	10,856	2,957	(7,900)
3311 Medicare	3,147	4,373	3,083	3,083	3,798	3,141	3,588	4,290	4,290	4,290	4,290	4,290	-	45,661	30,138	(15,523)
3401 Health and Welfare	-	-	-	-	5,768	308,824	231,160	81,746	81,746	81,746	81,746	81,746	(137,020)	817,464	628,524	(188,940)
3501 State Unemployment	189	242	256	256	26	194	6,672	44,961	22,481	11,240	11,240	11,240	115,808	224,805	168,528	(56,277)
3601 Workers' Compensation	-	-	5,967	4,376	-	37	-	4,142	4,142	4,142	4,142	4,142	-	31,088	29,099	(1,989)
	4,870	5,636	11,355	8,795	11,030	313,236	243,040	192,576	170,096	158,855	158,855	158,855	369,082	1,806,282	1,260,007	(546,275)
Books and Supplies																
4100 Textbooks and Core Materials	-	-	379	-	59,451	6,460	-	5,310	5,310	5,310	5,310	5,310	-	92,841	42,300	(50,541)
4200 Books and Reference Materials	-	-	-	-	-	359,494	514	88,652	88,652	88,652	88,652	88,652	-	803,269	886,520	83,251
4302 School Supplies	-	2,773	548	525	1,751	-	-	28,931	28,931	28,931	28,931	28,931	-	150,252	33,932	(116,320)
4305 Software	-	2,959	30,640	55,071	60,461	204,756	4,326	42,060	42,060	42,060	42,060	42,060	(147,912)	420,600	420,600	-
4310 Office Expense	-	36	1,079	42	70	733	23	1,427	1,427	1,427	1,427	1,427	-	9,116	14,268	5,152
4311 Business Meals	-	-	-	-	-	-	27	1,639	1,639	1,639	1,639	1,639	-	8,221	19,666	11,445
4400 Noncapitalized Equipment	-	3,455	37,409	2,152	466	4,230	1,675	236,026	236,026	236,026	236,026	236,026	-	1,229,515	1,141,995	(87,520)
	-	9,223	70,055	57,790	122,199	575,674	6,565	404,044	404,044	404,044	404,044	404,044	(147,912)	2,713,814	2,559,281	(154,533)
Subagreement Services																
5102 Special Education	-	3,575	30,049	15,431	37,922	38,657	105,794	66,900	66,900	66,900	66,900	66,900	-	565,928	638,500	72,572
5103 Substitute Teacher	-	-	-	-	-	7,370	-	-	-	-	-	-	-	7,370	-	(7,370)
5106 Other Educational Consultants	-	180	-	35	143	65,845	14,471	138,439	138,439	138,439	138,439	138,439	-	772,870	615,386	(157,484)
5107 Instructional Services	-	-	-	-	-	14,187	-	-	-	-	-	-	-	14,187	-	(14,187)
	-	3,755	30,049	15,466	38,065	126,058	120,265	205,339	205,339	205,339	205,339	205,339	-	1,360,353	1,253,886	(106,468)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	-	63	221	3,146	3,146	3,146	3,146	3,146	-	16,015	37,754	21,739
5300 Dues & Memberships	-	2,934	159	63	-	12,276	-	1,242	1,242	1,242	1,242	1,242	-	21,640	11,800	(9,840)
5400 Insurance	-	-	897	1,584	-	7,375	1,607	92	92	92	92	92	-	11,921	900	(11,021)
5501 Utilities	-	-	-	-	-	-	-	268	268	268	268	268	-	1,342	3,221	1,879
5502 Janitorial Services	-	-	-	-	-	-	-	583	583	583	583	583	-	2,917	5,600	2,683
5900 Communications	-	-	156	178	194	339	515	8,975	8,975	8,975	8,975	8,975	-	46,258	85,700	39,442
5901 Postage and Shipping	-	-	-	-	18	11,857	1	248	248	248	248	248	-	13,113	2,970	(10,143)
	-	2,934	1,212	1,826	212	31,910	2,344	14,554	14,554	14,554	14,554	14,554	-	113,206	147,945	34,739
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	-	-	4,158	4,158	4,158	4,158	4,158	-	20,788	38,791	18,003

FY23-24 CalOps Central Valley

Monthly Cash Flow/Forecast FY23-24

Revised: 02/27/24

Actuals Through: 1/31/2024

ADA = 809.28



	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.)
5602 Additional Rent	-	-	532	4,140	8,811	1,086	(13,482)	168	168	168	168	168	-	1,924	2,010	86
5603 Equipment Leases	-	-	-	-	-	-	-	183	183	183	183	183	-	916	2,199	1,283
5604 Other Leases	-	-	-	-	-	-	16,046	-	-	-	-	-	-	16,046	-	(16,046)
	-	-	532	4,140	8,811	1,086	2,564	4,508	4,508	4,508	4,508	4,508	-	39,674	43,000	3,326
Professional/Consulting Services																
5801 IT	-	-	-	-	-	185,099	(533)	65,670	65,670	65,670	65,670	65,670	143,783	656,700	522,400	(134,300)
5802 Audit & Taxes	-	-	37	411	290	23,660	-	-	-	-	-	-	-	24,398	5,308	(19,090)
5803 Legal	-	-	382	664	54	1,278	159	-	-	-	-	-	-	2,537	-	(2,537)
5804 Professional Development	-	-	3,346	1,113	2,506	15,833	10	7,006	7,006	7,006	7,006	7,006	26,234	84,073	84,073	-
5805 General Consulting	-	6	2,781	3,042	2,292	318,673	2,188	26,496	26,496	26,496	26,496	26,496	(484,603)	(23,139)	206,823	229,963
5807 Bank Charges	116	113	107	78	95	100	77	83	83	83	83	83	-	1,101	1,000	(101)
5809 Other taxes and fees	-	21	47	1	38	47	(41)	3,800	3,800	3,800	3,800	3,800	-	19,115	45,604	26,489
5810 Payroll Service Fee	-	-	-	-	-	88,044	-	-	-	-	-	-	-	88,044	-	(88,044)
5811 Management Fee	-	7,242	3,621	3,624	3,600	3,643	11,008	4,467	4,467	4,467	4,467	4,467	-	55,071	43,450	(11,621)
5812 District Oversight Fee	-	-	-	-	-	-	-	6,025	16,520	9,290	9,290	9,290	59,158	109,573	86,408	(23,165)
5815 Public Relations/Recruitment	-	4,385	3,911	-	2,749	49,990	4,116	7,765	7,765	7,765	7,765	7,765	-	103,977	93,184	(10,793)
	521	12,171	14,960	8,932	14,959	686,367	18,443	120,939	131,433	124,203	124,203	124,203	(259,883)	1,121,451	1,088,250	(33,201)
Depreciation																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	235,772	346,371	354,344	323,130	467,225	1,962,539	656,040	1,240,172	1,228,186	1,209,715	1,209,715	1,209,715	319,141	10,762,065	9,345,407	(1,416,658)
Monthly Surplus (Deficit)	(207,939)	(17,179)	(2,957)	344,470	159,377	(787,204)	833,408	(573,723)	518,249	(33,106)	(186,323)	(186,323)	2,060,154	1,920,903	736,864	1,184,039
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(207,939)	(17,179)	(2,957)	344,470	159,377	(787,204)	833,408	(573,723)	518,249	(33,106)	(186,323)	(186,323)	2,060,154	1,920,903		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	2,337,530	1,215	-	(542,418)	542,418	581,281	(260,511)	-	-	-	-	-	(2,379,294)	280,220		
Grants and Contributions Rec.	-	-	61,552	(278,832)	(259,466)	722,373	-	-	-	-	-	-	-	245,627		
Due To/From Related Parties	(68,744)	416,368	322,754	(88,952)	449,005	-	364,395	-	-	-	-	(3,000,000)	-	(1,605,175)		
Prepaid Expenses	-	(159)	159	(27,038)	-	-	(5,445)	-	-	-	-	-	-	(32,484)		
Other Assets	-	-	-	-	-	(131,297)	-	-	-	-	-	-	-	(131,297)		
Accounts Payable	-	(21,805)	(381,802)	-	-	-	-	-	-	-	-	-	319,141	(84,466)		
Accrued Expenses	(1,075,623)	(112,159)	301,472	-	40,626	-	231,160	-	-	-	-	-	-	(614,523)		
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	985,225	266,281	301,178	(592,771)	931,960	385,153	1,163,007	(573,723)	518,249	(33,106)	(186,323)	(3,186,323)				
Cash, Beginning of Month	5,465,365	6,450,589	6,716,870	7,018,048	6,425,277	7,357,237	7,742,389	8,905,397	8,331,673	8,849,922	8,816,816	8,630,492				
Cash, End of Month	6,450,589	6,716,870	7,018,048	6,425,277	7,357,237	7,742,389	8,905,397	8,331,673	8,849,922	8,816,816	8,630,492	5,444,169				

FY23-24 CalOps NorCal
Monthly Cash Flow/Forecast FY23-24
 Revised 02/27/24
 Actuals Through: 1/31/2024
 ADA = 1738.48



	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 = 1766.29																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	629,013	629,013	1,120,107	1,120,107	1,106,643	1,120,107	1,138,233	1,318,664	1,318,664	1,318,664	1,318,664	1,029,218	13,167,097	13,673,696	(506,599)
8012 Education Protection Account	-	-	1,385,789	-	-	-	1,385,789	-	1,375,542	-	-	-	1,644,499	5,791,619	5,572,843	218,776
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	205,828	843,902	421,951	421,951	421,951	421,951	2,737,535	2,728,393	9,142
	-	629,013	2,014,802	1,120,107	1,120,107	1,106,643	2,505,896	1,344,062	3,538,108	1,740,615	1,740,615	1,740,615	3,095,668	21,696,252	21,974,932	(278,681)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	18,381	39,786	39,786	39,786	39,786	39,786	217,310	220,787	(3,476)
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	243,404	-	-	-	-	-	(6,488)	236,916	243,957	(7,041)
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	45,289	45,289	40,739	4,550
8290 Title IV, Part A	-	-	-	-	-	-	-	-	-	-	-	-	18,901	18,901	16,635	2,266
8296 Other Federal Revenue	-	-	-	-	-	-	239,462	-	-	92,657	-	-	38,510	370,629	-	370,629
	-	-	-	-	-	-	482,866	18,381	39,786	132,443	39,786	39,786	135,998	889,045	522,118	366,928
Other State Revenue																
8311 State Special Education	71,268	71,268	128,283	128,283	128,283	-	256,566	130,493	125,657	125,657	125,657	125,657	125,657	1,542,729	1,567,409	(24,680)
8550 Mandated Cost	-	-	-	-	-	59,096	-	-	-	-	-	-	-	59,096	57,694	1,402
8560 State Lottery	-	-	-	-	-	-	135,211	-	-	101,710	-	-	195,960	432,882	418,611	14,270
8599 Other State Revenue	-	-	-	12,117	12,117	25,581	12,117	7,823	7,823	7,823	7,823	7,823	(14,124)	86,924	88,315	(1,391)
	71,268	71,268	128,283	140,400	140,400	84,677	403,894	138,316	133,480	235,190	133,480	133,480	307,494	2,121,631	2,132,029	(10,398)
Other Local Revenue																
8660 Interest Revenue	-	-	-	-	-	20,349	-	-	-	-	-	-	-	20,349	-	20,349
8699 School Fundraising	-	-	-	-	3,258	-	-	-	-	-	-	-	-	3,258	-	3,258
	-	-	-	-	3,258	20,349	-	-	-	-	-	-	-	23,607	-	23,607
Total Revenue	71,268	700,281	2,143,085	1,260,507	1,263,765	1,211,669	3,392,656	1,500,759	3,711,374	2,108,249	1,913,881	1,913,881	3,539,159	24,730,535	24,629,078	101,456
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	467,005	739,733	502,866	502,866	590,120	513,155	568,093	505,199	505,199	505,199	505,199	505,199	606,239	7,016,072	6,637,727	(378,345)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	174	174	174	174	174	209	1,082	2,592	1,510
1200 Pupil Support Salaries	50,758	41,592	42,866	42,866	60,329	39,411	62,162	52,070	52,070	52,070	52,070	52,070	62,484	662,819	511,279	(151,540)
1300 Administrators' Salaries	91,590	59,424	57,993	57,993	70,331	56,463	66,026	70,624	70,624	70,624	70,624	70,624	84,749	897,691	844,143	(53,548)
	609,352	840,749	603,725	603,725	720,780	609,030	696,280	628,068	628,068	628,068	628,068	628,068	753,682	8,577,664	7,995,741	(581,923)
Classified Salaries																
2100 Instructional Salaries	1,077	1,746	1,218	1,218	1,473	1,287	1,365	1,215	1,215	1,215	1,215	1,215	1,457	16,913	16,404	(509)
2200 Support Salaries	2,949	1,835	1,835	1,835	2,396	1,835	2,299	1,946	1,946	1,946	1,946	1,946	2,335	27,049	26,278	(771)
2300 Classified Administrators' Salaries	14,003	8,924	9,172	9,172	14,629	8,881	13,607	8,899	8,899	8,899	8,899	8,899	10,679	133,564	122,969	(10,595)
2400 Clerical and Office Staff Salaries	2,521	1,591	2,473	2,473	4,280	2,928	5,039	1,637	1,637	1,637	1,637	1,637	1,964	31,453	22,107	(9,346)
	20,551	14,097	14,698	14,698	22,778	14,932	22,310	13,696	13,696	13,696	13,696	13,696	16,435	208,979	187,758	(21,222)
Benefits																
3101 STRS	-	-	2,651	-	-	-	-	105,404	105,404	105,404	105,404	105,404	909,859	1,439,532	1,060,546	(378,986)
3301 OASDI	4,193	2,793	2,952	2,952	3,933	2,842	4,429	668	668	668	668	668	-	27,434	8,084	(19,350)
3311 Medicare	8,605	11,957	8,429	8,429	10,384	8,589	9,810	8,156	8,156	8,156	8,156	8,156	-	106,983	82,403	(24,580)
3401 Health and Welfare	-	-	-	-	15,770	655,146	492,985	166,566	166,566	166,566	166,566	166,566	(331,070)	1,665,660	1,623,024	(42,636)
3501 State Unemployment	517	662	700	700	70	532	18,243	45,795	22,898	11,449	11,449	11,449	-	124,462	216,731	92,269
3601 Workers' Compensation	-	-	16,314	11,966	-	78	-	7,875	7,875	7,875	7,875	7,875	-	67,731	79,562	11,830
	13,315	15,411	31,046	24,047	30,157	667,186	525,466	334,464	311,567	300,118	300,118	300,118	578,789	3,431,802	3,070,351	(361,452)
Books and Supplies																
4100 Textbooks and Core Materials	-	-	1,037	-	162,550	17,570	-	10,042	10,042	10,042	10,042	10,042	-	231,365	122,500	(108,865)
4200 Books and Reference Materials	-	-	-	-	-	-	1,097	257,700	257,700	257,700	257,700	257,700	507,228	2,577,000	2,618,300	41,300
4302 School Supplies	-	7,802	2,423	1,436	4,842	-	(7,830)	241,606	241,606	241,606	241,606	241,606	-	1,216,705	1,237,836	21,131
4305 Software	-	8,090	83,774	150,573	165,311	440,873	9,226	111,341	111,341	111,341	111,341	111,341	(301,142)	1,113,408	1,113,408	-
4310 Office Expense	-	886	3,075	214	338	1,143	728	3,405	3,405	3,405	3,405	3,405	-	23,407	40,855	17,448
4311 Business Meals	-	-	-	-	-	(794)	57	4,568	4,568	4,568	4,568	4,568	-	22,102	54,814	32,712
4400 Noncapitalized Equipment	-	9,446	102,284	5,883	1,275	9,021	3,572	131,723	131,723	131,723	131,723	131,723	-	790,099	802,821	12,722
	-	26,225	192,592	158,106	334,316	1,247,988	6,851	760,385	760,385	760,385	760,385	760,385	206,086	5,974,087	5,990,534	16,447
Subagreement Services																
5102 Special Education	-	10,419	42,795	29,572	82,875	166,008	184,710	173,000	173,000	173,000	173,000	173,000	348,621	1,730,000	1,757,700	27,700
5103 Substitute Teacher	-	-	-	-	-	15,717	-	-	-	-	-	-	-	15,717	-	(15,717)
5106 Other Educational Consultants	-	492	-	95	708	92,986	30,862	274,266	274,266	274,266	274,266	274,266	-	1,496,473	1,524,074	27,601
5107 Instructional Services	-	-	-	-	-	30,693	-	18,147	18,147	18,147	18,147	18,147	-	121,427	217,760	96,333
	-	10,911	42,795	29,667	83,583	305,404	215,572	465,413	465,413	465,413	465,413	465,413	348,621	3,363,616	3,499,534	135,918
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	-	5,652	(5,012)	7,483	7,483	7,483	7,483	7,483	-	38,057	91,200	53,143
5300 Dues & Memberships	-	5,104	1,654	173	-	26,180	-	2,992	2,992	2,992	2,992	2,992	-	48,070	36,500	(11,570)
5400 Insurance	-	-	2,453	4,331	-	19,197	3,427	208	208	208	208	208	-	30,450	2,600	(27,850)
5501 Utilities	-	482	295	404	523	236	184	-	-	-	-	-	-	2,124	-	(2,124)
5502 Janitorial Services	-	850	-	850	-	1,700	2,256	1,350	1,350	1,350	1,350	1,350	-	12,406	16,400	3,995

FY23-24 CalOps NorCal
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	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.)
5900 Communications	-	-	626	1,562	1,613	1,997	1,099	19,785	19,785	19,785	19,785	19,785	-	105,823	241,422	135,599
5901 Postage and Shipping	-	-	-	-	2,572	25,638	2	690	690	690	690	690	-	31,661	8,278	(23,383)
	-	6,436	5,028	7,320	4,708	80,601	1,955	32,508	32,508	32,508	32,508	32,508	-	268,589	396,400	127,811
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	-	-	10,375	10,375	10,375	10,375	10,375	-	51,875	126,500	74,625
5602 Additional Rent	-	-	1,454	-	51,516	7,621	(57,880)	467	467	467	467	467	-	5,045	5,602	557
5603 Equipment Leases	-	-	-	-	275	-	284	511	511	511	511	511	-	3,113	6,130	3,017
5604 Other Leases	-	-	-	-	-	-	78,993	-	-	-	-	-	-	78,993	-	(78,993)
5610 Repairs and Maintenance	-	3,400	-	60	-	2,337	-	1,319	1,319	1,319	1,319	1,319	-	12,391	15,823	3,432
	-	3,400	1,454	60	51,791	9,959	21,396	12,671	12,671	12,671	12,671	12,671	-	151,417	154,055	2,638
Professional/Consulting Services																
5801 IT	-	1,547	-	-	-	361,541	(1,136)	28,107	28,107	28,107	28,107	28,107	(165,205)	337,280	337,280	-
5802 Audit & Taxes	-	-	102	1,123	794	48,901	-	-	-	-	-	-	-	50,920	14,795	(36,125)
5803 Legal	-	1,098	13,055	3,810	2,322	2,726	632	7,038	7,038	7,038	7,038	7,038	-	58,835	84,461	25,626
5804 Professional Development	-	-	9,148	3,044	6,798	44,167	21	19,528	19,528	19,528	19,528	19,528	-	160,818	234,335	73,517
5805 General Consulting	-	17	6,737	8,316	5,973	611,884	6,956	119,449	119,449	119,449	119,449	119,449	(775,393)	461,735	1,230,905	769,170
5807 Bank Charges	210	192	28	-	-	98	-	417	417	417	417	417	-	2,611	5,000	2,389
5809 Other taxes and fees	-	58	129	2	104	139	5	8,943	8,943	8,943	8,943	8,943	-	45,154	107,319	62,165
5810 Payroll Service Fee	-	-	-	-	-	187,768	-	-	-	-	-	-	-	187,768	-	(187,768)
5811 Management Fee	-	19,800	9,900	9,944	9,880	9,992	21,358	9,596	9,596	9,596	9,596	9,596	-	128,852	118,800	(10,052)
5812 District Oversight Fee	-	-	-	-	-	-	-	13,441	35,381	17,406	17,406	17,406	115,922	216,963	219,749	2,787
5815 Public Relations/Recruitment	-	11,988	10,692	-	7,517	97,052	8,778	18,983	18,983	18,983	18,983	18,983	-	230,944	227,801	(3,143)
	1,250	35,740	71,501	26,239	42,261	1,362,819	40,359	220,798	242,738	224,763	224,763	224,763	(836,116)	1,881,879	2,580,445	698,566
Depreciation																
6900 Depreciation Expense	-	-	-	-	23,352	4,670	4,670	-	-	-	-	-	-	32,693	-	(32,693)
	-	-	-	-	23,352	4,670	4,670	-	-	-	-	-	-	32,693	-	(32,693)
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	644,468	952,968	962,839	863,861	1,313,726	4,302,588	1,534,860	2,468,004	2,467,046	2,437,623	2,437,623	2,437,623	1,067,497	23,890,726	23,874,817	(15,909)
Monthly Surplus (Deficit)	(573,200)	(252,687)	1,180,246	396,646	(49,961)	(3,090,919)	1,857,796	(967,244)	1,244,328	(329,374)	(523,742)	(523,742)	2,471,662	839,809	754,261	85,547
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(573,200)	(252,687)	1,180,246	396,646	(49,961)	(3,090,919)	1,857,796	(967,244)	1,244,328	(329,374)	(523,742)	(523,742)	2,471,662	839,809		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	23,352	4,670	4,670	-	-	-	-	-	-	32,693		
Public Funding Receivables	-	(629,013)	629,013	-	-	-	(220,561)	-	-	-	-	-	(3,539,159)	(3,759,720)		
Grants and Contributions Rec.	-	3,221,974	274,440	2,329,972	125,134	3,706	133,078	-	-	-	-	-	-	6,088,303		
Due To/From Related Parties	1,034,982	1,103,337	882,645	(3,132,613)	1,195,965	1,737,279	(5,071,580)	-	-	-	-	(8,000,000)	-	#####		
Prepaid Expenses	-	(464)	464	(56,370)	-	-	(11,613)	-	-	-	-	-	-	(67,983)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	14,967	(1,060,623)	-	-	200	(200)	-	-	-	-	-	1,067,497	21,840		
Accrued Expenses	-	(681,258)	1,045,077	(200,050)	-	-	492,985	-	-	-	-	-	-	656,754		
Deferred Revenue	-	-	-	-	(235,026)	-	-	-	-	-	-	-	-	-		
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	461,782	2,776,856	2,951,261	(662,416)	1,059,464	(1,345,065)	(2,815,426)	(967,244)	1,244,328	(329,374)	(523,742)	(8,523,742)				
Cash, Beginning of Month	9,004,649	9,466,431	12,243,287	15,194,548	14,532,132	15,591,596	14,246,531	11,431,105	10,463,861	11,708,188	11,378,814	10,855,073				
Cash, End of Month	9,466,431	12,243,287	15,194,548	14,532,132	15,591,596	14,246,531	11,431,105	10,463,861	11,708,188	11,378,814	10,855,073	2,331,331				

FY23-24 CalOps North Bay

Monthly Cash Flow/Forecast FY23-24

Revised 02/27/24

Actuals Through: 1/31/2024

ADA = 157.93



	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 = 138.94																
Revenues																
State Aid - Revenue Limit																
8011	LCFF State Aid	-	58,041	56,897	103,445	103,445	103,445	104,915	133,946	133,946	133,946	133,946	133,947	1,303,366	1,138,416	164,950
8012	Education Protection Account	-	-	-	7,063	-	7,062	-	7,896	-	-	-	9,564	31,586	27,789	3,797
8096	In Lieu of Property Taxes	-	-	36,271	72,543	48,362	48,362	48,362	124,547	62,273	62,273	62,273	62,273	675,902	593,664	82,238
		-	58,041	93,168	183,051	151,807	151,807	153,277	266,390	196,220	196,220	196,220	205,785	2,010,854	1,759,868	250,986
Federal Revenue																
8181	Special Education - Entitlement	-	-	-	-	-	-	1,589	3,630	3,630	3,630	3,630	3,630	19,741	17,368	2,373
8290	Title I, Part A - Basic Low Income	-	-	-	-	53	-	-	-	-	-	-	32,549	32,602	34,245	(1,643)
8291	Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	4,749	4,749	-	4,749
8290	Title IV, Part A	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000	-
8296	Other Federal Revenue	-	-	-	-	-	53,189	-	-	26,594	-	-	26,592	106,375	91,340	15,035
		-	-	-	53	-	53,189	1,589	3,630	30,224	3,630	3,630	77,521	173,467	152,953	20,514
Other State Revenue																
8311	State Special Education	7,776	7,776	13,996	13,996	13,996	27,992	11,281	8,666	8,666	8,666	8,666	8,666	140,145	123,299	16,846
8550	Mandated Cost	-	-	-	-	-	5,177	-	-	-	-	-	-	5,177	5,174	3
8560	State Lottery	-	-	-	-	6,725	-	-	-	8,793	-	-	23,806	39,324	32,930	6,394
8598	Prior Year Revenue	-	-	-	-	-	9,334	-	-	-	-	-	-	9,334	-	9,334
8599	Other State Revenue	-	-	1,144	1,028	50,502	1,028	711	711	711	711	711	(50,387)	7,896	6,947	949
		7,776	7,776	15,140	15,024	71,223	6,205	38,354	11,992	9,377	18,170	9,377	(17,914)	201,877	168,350	33,527
Other Local Revenue																
8660	Interest Revenue	4	6	7	12	15	15	19	-	-	-	-	-	80	-	80
		4	6	7	12	15	15	19	-	-	-	-	-	80	-	80
Total Revenue		7,780	65,823	108,315	198,087	223,098	250,431	166,858	279,397	244,614	209,227	209,227	265,392	2,386,278	2,081,172	305,106
Expenses																
Certificated Salaries																
1100	Teachers' Salaries	36,755	58,220	39,577	39,577	46,445	40,387	44,711	45,670	45,670	45,670	45,670	54,804	588,825	522,414	(66,411)
1175	Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	16	16	16	16	19	98	204	106
1200	Pupil Support Salaries	3,995	3,273	3,374	3,374	4,748	3,102	4,892	4,730	4,730	4,730	4,730	5,676	56,083	40,240	(15,844)
1300	Administrators' Salaries	7,208	4,677	4,564	4,564	5,535	4,444	5,197	6,415	6,415	6,415	6,415	7,698	75,964	66,437	(9,527)
		47,958	66,170	47,515	47,515	56,728	47,933	54,800	56,831	56,831	56,831	56,831	68,197	720,971	629,294	(91,677)
Classified Salaries																
2100	Instructional Salaries	85	137	96	96	116	101	107	110	110	110	110	132	1,422	1,291	(131)
2200	Support Salaries	232	144	144	144	189	144	181	177	177	177	177	212	2,275	2,068	(207)
2300	Classified Administrators' Salaries	1,102	702	722	722	1,151	699	1,071	808	808	808	808	970	11,181	9,678	(1,503)
2400	Clerical and Office Staff Salaries	198	125	195	195	337	230	397	266	266	266	266	320	3,329	1,740	(1,589)
		1,617	1,109	1,157	1,157	1,793	1,175	1,756	1,362	1,362	1,362	1,362	1,634	18,208	14,777	(3,430)
Benefits																
3101	STRS	-	-	-	-	209	-	-	10,267	10,267	10,267	10,267	78,710	130,256	83,469	(46,787)
3301	OASDI	330	220	232	232	310	349	-	76	76	76	76	-	2,275	636	(1,639)
3311	Medicare	677	941	663	663	817	676	772	797	797	797	797	-	9,196	6,485	(2,711)
3401	Health and Welfare	-	-	-	-	1,241	59,751	44,817	18,611	18,611	18,611	18,611	-	198,862	157,794	(41,068)
3501	State Unemployment	41	52	55	55	6	42	1,436	9,776	4,888	2,444	2,444	25,199	48,882	37,571	(11,311)
3601	Workers' Compensation	-	-	1,284	942	-	7	-	770	770	770	770	-	6,081	6,262	181
3901	Other Benefits	-	-	-	-	(0)	-	-	-	-	-	-	-	(0)	-	0
		1,048	1,213	2,235	1,893	2,373	60,908	47,373	40,297	35,409	32,965	32,965	103,909	395,552	292,217	(103,335)
Books and Supplies																
4100	Textbooks and Core Materials	-	-	82	-	12,793	1,385	-	883	883	883	883	-	18,677	9,300	(9,377)
4200	Books and Reference Materials	-	-	-	-	-	72,331	100	20,533	20,533	20,533	20,533	-	175,095	205,329	30,234
4302	School Supplies	-	597	950	113	377	-	-	17,431	17,431	17,431	17,431	-	89,191	77,396	(11,795)
4305	Software	-	637	5,751	14,387	13,011	39,714	839	9,241	9,241	9,241	9,241	(28,133)	92,411	92,411	-
4310	Office Expense	-	8	232	9	15	142	4	268	268	268	268	-	1,750	3,216	1,466
4311	Business Meals	-	-	-	-	-	-	5	-	-	-	-	-	5	-	(5)
4400	Noncapitalized Equipment	-	743	8,050	463	100	820	325	12,472	12,472	12,472	12,472	-	72,860	57,022	(15,839)
		-	1,985	15,065	14,973	26,296	114,393	1,273	60,828	60,828	60,828	60,828	(28,133)	449,989	444,673	(5,316)
Subagreement Services																
5102	Special Education	-	-	480	2,905	14,623	13,768	9,175	15,720	15,720	15,720	15,720	-	119,550	138,300	18,750
5103	Substitute Teacher	-	-	-	-	-	1,429	-	-	-	-	-	-	1,429	-	(1,429)
5106	Other Educational Consultants	-	39	-	7	24	8,197	3,721	14,689	14,689	14,689	14,689	-	85,435	70,825	(14,609)
5107	Instructional Services	-	-	-	-	-	2,827	-	2,911	2,911	2,911	2,911	-	17,383	34,934	17,551
		-	39	480	2,912	14,647	26,221	12,895	33,320	33,320	33,320	33,320	-	223,796	244,059	20,263
Operations and Housekeeping																
5201	Auto and Travel	-	-	-	-	12	52	-	1,492	1,492	1,492	1,492	-	7,523	15,700	8,177
5300	Dues & Memberships	-	438	1,190	14	-	2,380	-	342	342	342	342	-	5,730	3,600	(2,130)
5400	Insurance	-	-	193	341	-	1,553	312	25	25	25	25	-	2,523	200	(2,323)
5502	Janitorial Services	-	-	-	-	-	-	-	142	142	142	142	-	708	1,500	792
5900	Communications	-	-	34	38	42	66	100	1,942	1,942	1,942	1,942	-	9,988	20,500	10,512

FY23-24 CalOps North Bay

Monthly Cash Flow/Forecast FY23-24

Revised 02/27/24

Actuals Through: 1/31/2024

ADA = 157.93



	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.)
5901 Postage and Shipping	-	-	-	-	4	2,361	0	54	54	54	54	54	-	2,637	652	(1,985)
Facilities, Repairs and Other Leases														29,109	42,152	13,043
5601 Rent	-	-	-	-	-	1,292	-	1,315	1,315	1,315	1,315	1,315	-	7,865	13,777	5,912
5602 Additional Rent	-	-	114	-	-	422	(114)	37	37	37	37	37	-	605	441	(164)
5603 Equipment Leases	-	-	-	-	-	-	-	40	40	40	40	40	-	201	482	281
5604 Other Leases	-	-	-	-	-	-	114	-	-	-	-	-	-	114	-	(114)
5610 Repairs and Maintenance	-	-	-	-	-	143	-	-	-	-	-	-	-	143	-	(143)
	-	-	114	-	-	1,857	-	1,392	1,392	1,392	1,392	1,392	-	8,929	14,700	5,771
Professional/Consulting Services																
5801 IT	-	-	-	-	-	35,857	(103)	667	667	667	667	667	-	39,087	8,000	(31,087)
5802 Audit & Taxes	-	-	8	88	62	4,659	-	-	-	-	-	-	-	4,818	1,165	(3,653)
5803 Legal	-	-	82	391	174	638	31	554	554	554	554	554	-	4,086	6,648	2,562
5804 Professional Development	-	-	720	240	537	3,333	2	1,537	1,537	1,537	1,537	1,537	5,927	18,445	18,445	-
5805 General Consulting	-	1	491	655	483	109,803	424	17,489	17,489	17,489	17,489	17,489	(90,974)	108,325	146,296	37,971
5807 Bank Charges	-	-	25	-	-	4	-	83	83	83	83	83	-	446	1,000	554
5809 Other taxes and fees	-	5	10	0	8	9	1	717	717	717	717	717	-	3,616	8,600	4,984
5810 Payroll Service Fee	-	-	-	-	-	17,070	-	-	-	-	-	-	-	17,070	-	(17,070)
5811 Management Fee	-	1,558	779	783	777	787	2,044	872	872	872	872	872	-	11,086	9,350	(1,736)
5812 District Oversight Fee	-	-	-	-	-	-	-	1,533	2,664	1,962	1,962	1,962	10,025	20,109	17,599	(2,510)
5815 Public Relations/Recruitment	-	944	842	-	592	7,808	798	1,646	1,646	1,646	1,646	1,646	-	19,211	19,747	536
	88	2,596	3,116	2,156	3,356	179,967	3,515	25,016	26,147	25,445	25,445	25,445	(75,993)	246,298	236,850	(9,448)
Depreciation																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	50,712	73,549	71,099	70,998	105,239	438,826	122,076	223,041	219,284	216,139	216,139	216,139	69,614	2,092,854	1,918,724	(174,130)
Monthly Surplus (Deficit)	(42,931)	(7,726)	37,217	127,089	117,859	(280,799)	128,356	(56,184)	60,113	28,475	(6,911)	(6,911)	195,777	293,424	162,448	130,976
Cash Flow Adjustments														12.3%		
Monthly Surplus (Deficit)	(42,931)	(7,726)	37,217	127,089	117,859	(280,799)	128,356	(56,184)	60,113	28,475	(6,911)	(6,911)	195,777	293,424		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	-	(58,041)	58,041	-	-	-	(53,189)	-	-	-	-	-	(265,392)	(318,581)		
Grants and Contributions Rec.	-	255,370	47,925	(52,242)	(39,567)	72,957	840	-	-	-	-	-	-	285,283		
Due To/From Related Parties	(17,716)	81,969	69,453	53,792	99,179	150,245	71,931	-	-	-	-	(747,300)	-	(238,447)		
Prepaid Expenses	-	-	-	-	-	1,501	(1,056)	-	-	-	-	-	-	445		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	(170)	(161,639)	-	-	-	-	-	-	-	-	-	69,614	(92,195)		
Accrued Expenses	-	(18,435)	161,431	(16,348)	-	209	44,817	-	-	-	-	-	-	171,674		
Other Liabilities	-	-	-	-	28,740	-	-	-	-	-	-	-	-	28,740		
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	(60,647)	252,967	212,427	112,291	206,211	(55,887)	191,698	(56,184)	60,113	28,475	(6,911)	(754,211)				
Cash, Beginning of Month	1,193,166	1,132,519	1,385,485	1,597,913	1,710,204	1,916,416	1,860,529	2,052,227	1,996,043	2,056,156	2,084,631	2,077,720				
Cash, End of Month	1,132,519	1,385,485	1,597,913	1,710,204	1,916,416	1,860,529	2,052,227	1,996,043	2,056,156	2,084,631	2,077,720	1,323,509				

FY23-24 CalOps Monterey Bay

Monthly Cash Flow/Budget FY23-24

Revised 02/27/24

Actuals Through: 1/31/2024

ADA = 560.01



	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 = 461.82																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	142,326	142,326	252,849	209,688	292,302	256,186	258,947	392,364	392,364	392,364	392,364	392,365	3,516,444	2,870,004	646,440
8012 Education Protection Account	-	-	-	22,911	-	-	22,910	-	28,001	-	-	-	38,181	112,003	92,363	19,640
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	214,025	1,018,560	509,280	509,280	509,280	509,280	3,269,706	2,690,318	579,388
	-	142,326	142,326	275,760	209,688	292,302	279,096	472,972	1,438,925	901,644	901,644	901,644	939,826	6,898,153	5,652,685	1,245,468
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	5,155	12,969	12,969	12,969	12,969	12,969	70,002	57,727	12,275
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	-	-	-	-	-	45,923	45,923	-	45,923
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	9,763	9,763	-	9,763
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	7,746	-	-	23,238	30,984	-	30,984
	-	-	-	-	-	-	-	5,155	12,969	20,715	12,969	12,969	91,893	156,672	57,727	98,945
Other State Revenue																
8311 State Special Education	19,628	19,628	35,331	35,331	35,331	-	70,662	36,595	48,890	48,890	48,890	48,890	48,890	496,957	409,815	87,142
8550 Mandated Cost	-	-	-	-	-	16,770	-	-	-	-	-	-	-	16,770	16,733	37
8560 State Lottery	-	-	-	-	-	-	-	-	-	28,524	-	-	110,920	139,444	109,450	29,993
8598 Prior Year Revenue	-	-	-	-	-	-	20,952	-	-	-	-	-	-	20,952	-	20,952
8599 Other State Revenue	-	-	-	3,337	-	10,382	-	2,520	2,520	2,520	2,520	2,520	1,681	28,001	23,091	4,910
	19,628	19,628	35,331	38,668	35,331	27,152	91,614	39,115	51,410	79,934	51,410	51,410	161,492	702,123	559,089	143,034
Other Local Revenue																
8660 Interest Revenue	-	377	282	296	716	894	809	-	-	-	-	-	-	3,374	-	3,374
	-	377	282	296	716	894	809	-	-	-	-	-	-	3,374	-	3,374
Total Revenue	19,628	162,331	177,939	314,724	245,735	320,348	371,519	517,242	1,503,304	1,002,293	966,024	966,024	1,193,211	7,760,322	6,269,501	1,490,821
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	123,237	195,207	132,701	132,701	155,726	135,416	149,913	161,955	161,955	161,955	161,955	161,955	194,346	2,029,025	1,751,622	(277,402)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	56	56	56	56	56	67	348	684	336
1200 Pupil Support Salaries	13,394	10,976	11,312	11,312	15,920	10,400	16,404	16,773	16,773	16,773	16,773	16,773	20,128	193,712	134,921	(58,791)
1300 Administrators' Salaries	24,169	15,681	15,304	15,304	18,560	14,900	17,424	22,750	22,750	22,750	22,750	22,750	27,300	262,392	222,760	(39,632)
	160,801	221,864	159,316	159,316	190,206	160,716	183,741	201,535	201,535	201,535	201,535	201,535	241,842	2,485,477	2,109,987	(375,490)
Classified Salaries																
2100 Instructional Salaries	284	461	321	321	389	340	360	391	391	391	391	391	469	4,902	4,329	(573)
2200 Support Salaries	778	484	484	484	632	484	607	627	627	627	627	627	752	7,840	6,934	(906)
2300 Classified Administrators' Salaries	3,695	2,355	2,420	2,420	3,860	2,344	3,591	2,867	2,867	2,867	2,867	2,867	3,440	38,459	32,450	(6,009)
2400 Clerical and Office Staff Salaries	665	420	653	653	1,130	773	1,330	945	945	945	945	945	1,134	11,480	5,834	(5,646)
	5,423	3,720	3,879	3,879	6,011	3,940	5,887	4,829	4,829	4,829	4,829	4,829	5,795	62,681	49,547	(13,134)
Benefits																
3101 STRS	-	-	-	-	-	-	-	37,455	37,455	37,455	37,455	37,455	274,645	461,918	279,866	(182,052)
3301 OASDI	1,107	737	779	779	1,038	750	1,169	277	277	277	277	277	-	7,742	2,133	(5,609)
3311 Medicare	2,271	3,155	2,224	2,224	2,740	2,267	2,589	2,908	2,908	2,908	2,908	2,908	-	32,010	21,745	(10,265)
3401 Health and Welfare	-	-	-	-	4,161	210,917	158,038	62,854	62,854	62,854	62,854	62,854	-	687,389	503,880	(183,509)
3501 State Unemployment	136	175	185	185	19	140	4,814	33,657	16,828	8,414	8,414	8,414	-	81,381	124,396	43,015
3601 Workers' Compensation	-	-	4,305	3,158	-	25	-	2,808	2,808	2,808	2,808	2,808	-	21,526	20,995	(531)
	3,514	4,067	7,493	6,346	7,958	214,098	166,610	139,958	123,130	114,716	114,716	114,716	274,645	1,291,966	953,016	(338,950)
Books and Supplies																
4100 Textbooks and Core Materials	-	-	274	-	42,895	4,770	-	3,108	3,108	3,108	3,108	3,108	-	63,481	30,800	(32,681)
4200 Books and Reference Materials	-	-	-	-	-	243,252	352	69,168	69,168	69,168	69,168	69,168	102,236	691,678	691,678	-
4302 School Supplies	-	2,001	3,185	379	1,263	-	-	26,251	26,251	26,251	26,251	26,251	-	138,082	56,881	(81,201)
4305 Software	-	2,135	19,284	39,734	43,624	137,086	2,958	31,010	31,010	31,010	31,010	31,010	-	399,868	310,096	(89,772)
4310 Office Expense	-	26	777	30	50	1,802	15	901	901	901	901	901	-	7,204	10,807	3,603
4311 Business Meals	-	-	-	-	-	-	18	1,208	1,208	1,208	1,208	1,208	-	6,060	14,499	8,439
4400 Noncapitalized Equipment	-	2,493	26,992	1,553	337	2,855	1,145	34,200	34,200	34,200	34,200	34,200	-	206,372	168,256	(38,116)
	-	6,654	50,511	41,696	88,169	389,765	4,488	165,845	165,845	165,845	165,845	165,845	102,236	1,512,745	1,283,017	(229,728)
Subagreement Services																
5102 Special Education	-	690	11,089	7,587	32,787	49,723	73,696	48,880	48,880	48,880	48,880	48,880	-	419,971	403,100	(16,871)
5103 Substitute Teacher	-	-	-	-	-	5,038	-	-	-	-	-	-	-	5,038	-	(5,038)
5106 Other Educational Consultants	-	130	-	25	81	30,201	9,894	102,491	102,491	102,491	102,491	102,491	-	552,784	455,769	(97,015)
5107 Instructional Services	-	-	-	-	-	9,480	-	-	-	-	-	-	-	9,480	-	(9,480)
	-	820	11,089	7,612	32,868	94,442	83,589	151,371	151,371	151,371	151,371	151,371	-	987,273	858,869	(128,405)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	-	43	185	2,408	2,408	2,408	2,408	2,408	-	12,270	23,800	11,530
5300 Dues & Memberships	-	2,472	-	162	-	8,393	-	758	758	758	758	758	-	14,818	7,500	(7,318)
5400 Insurance	-	-	647	1,143	-	5,260	1,099	75	75	75	75	75	-	8,524	700	(7,824)
5501 Utilities	-	-	-	-	-	-	-	198	198	198	198	198	-	990	2,375	1,385
5502 Janitorial Services	-	-	-	-	-	-	-	475	475	475	475	475	-	2,375	4,700	2,325
5900 Communications	-	-	112	129	140	232	352	6,744	6,744	6,744	6,744	6,744	-	34,683	54,835	20,152
5901 Postage and Shipping	-	-	-	-	13	7,925	1	183	183	183	183	183	-	8,851	2,190	(6,661)
	-	2,472	760	1,434	153	21,853	1,636	10,841	10,841	10,841	10,841	10,841	-	82,510	96,100	13,590
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	-	-	3,510	3,510	3,510	3,510	3,510	-	17,549	34,418	16,869
5602 Additional Rent	-	-	384	-	-	796	(384)	124	124	124	124	124	-	1,413	1,482	69
5604 Other Leases	-	-	-	-	-	-	469	-	-	-	-	-	-	469	-	(469)
	-	-	384	-	-	796	85	3,633	3,633	3,633	3,633	3,633	-	19,431	35,900	16,469
Professional/Consulting Services																

FY23-24 CalOps Monterey Bay

Monthly Cash Flow/Budget FY23-24

Revised 02/27/24

Actuals Through: 1/31/2024

ADA = 560.01



	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.)
5801 IT	-	-	-	-	-	105,889	(364)	7,363	7,363	7,363	7,363	7,363	-	142,339	73,627	(68,712)
5802 Audit & Taxes	-	-	27	296	209	19,706	-	-	-	-	-	-	-	20,238	3,913	(16,325)
5803 Legal	-	-	276	479	162	874	109	1,862	1,862	1,862	1,862	1,862	-	11,208	22,341	11,133
5804 Professional Development	-	-	2,414	803	1,805	11,667	7	5,165	5,165	5,165	5,165	5,165	-	42,522	61,984	19,462
5805 General Consulting	-	4	1,646	2,195	5,485	187,959	1,496	37,889	37,889	37,889	37,889	37,889	(245,380)	142,852	269,748	126,896
5807 Bank Charges	-	-	-	-	-	-	-	36	36	36	36	36	-	179	430	251
5809 Other taxes and fees	-	15	35	1	27	68	3	2,139	2,139	2,139	2,139	2,139	-	10,846	25,673	14,827
5810 Payroll Service Fee	-	-	-	-	-	60,194	-	-	-	-	-	-	-	60,194	-	(60,194)
5811 Management Fee	-	5,225	2,612	2,600	2,582	2,613	6,585	3,091	3,091	3,091	3,091	3,091	-	37,672	31,350	(6,322)
5812 District Oversight Fee	-	-	-	-	-	-	57,528	4,730	14,389	9,016	9,016	9,016	22,813	126,510	56,527	(69,983)
5814 SPED Encroachment	286	286	515	-	1,030	-	1,030	-	-	-	-	-	-	3,147	-	(3,147)
5815 Public Relations/Recruitment	-	3,164	2,822	-	12,757	19,665	2,814	4,832	4,832	4,832	4,832	4,832	-	65,382	57,987	(7,395)
	286	8,694	10,346	6,373	25,411	408,634	69,207	66,837	76,496	71,123	71,123	71,123	(222,567)	663,088	603,580	(59,508)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	170,024	248,291	243,777	226,655	350,776	1,294,246	515,244	744,849	737,680	723,893	723,893	723,893	401,951	7,105,172	5,990,017	(1,115,156)
Monthly Surplus (Deficit)	(150,396)	(85,960)	(65,838)	88,068	(105,041)	(973,898)	(143,725)	(227,606)	765,624	278,400	242,130	242,130	791,260	655,149	279,484	375,665
Cash Flow Adjustments														8.4%		
Monthly Surplus (Deficit)	(150,396)	(85,960)	(65,838)	88,068	(105,041)	(973,898)	(143,725)	(227,606)	765,624	278,400	242,130	242,130	791,260	9%		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(1,193,211)	(1,193,211)	-	-
Grants and Contributions Rec.	271,517	23,138	7,617	(133,786)	(44,868)	26,523	49,078	-	-	-	-	-	-	199,219	-	-
Due To/From Related Parties	(775,338)	304,191	955,089	(43,526)	332,488	513,031	270,811	-	-	-	-	(2,200,000)	-	(643,254)	-	-
Prepaid Expenses	-	(117)	-	(8,389)	-	-	(3,723)	-	-	-	-	-	-	(12,228)	-	-
Other Assets	-	(13,970)	-	-	-	-	-	-	-	-	-	-	-	(13,970)	-	-
Accounts Payable	-	(81,092)	(212,504)	-	-	-	-	-	-	-	-	-	401,951	108,355	-	-
Accrued Expenses	-	-	210,614	-	-	-	158,038	-	-	-	-	-	-	368,653	-	-
Deferred Revenue	-	-	-	-	30,593	(46,498)	-	-	-	-	-	-	-	-	-	-
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	(654,217)	146,190	894,978	(97,634)	213,173	(480,841)	330,479	(227,606)	765,624	278,400	242,130	(1,957,870)				
Cash, Beginning of Month	2,411,640	1,757,423	1,903,613	2,798,591	2,700,958	2,914,130	2,433,289	2,763,768	2,536,162	3,301,786	3,580,186	3,822,316				
Cash, End of Month	1,757,423	1,903,613	2,798,591	2,700,958	2,914,130	2,433,289	2,763,768	2,536,162	3,301,786	3,580,186	3,822,316	1,864,447				

FY23-24 CalOps Central Coast

Monthly Cash Flow/Forecast FY23-24

Revised 02/22/24

Actuals Through: 1/31/2024

ADA = 137.47



	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	32,202	115,926	(12,668)	115,926	57,963	59,589	85,219	85,219	85,219	85,219	85,227	827,245	673,514	153,731
8012 Education Protection Account	-	-	-	5,502	-	5,501	-	-	6,874	-	-	-	9,618	27,494	21,991	5,503
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	55,193	268,930	134,465	134,465	134,465	134,465	861,984	664,085	197,899
	-	32,202	32,202	121,428	(12,668)	121,427	57,963	114,782	361,023	219,684	219,684	219,684	229,310	1,716,723	1,359,590	357,133
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	1,238	3,189	3,189	3,189	3,189	3,189	17,184	13,745	3,440
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	-	-	-	-	-	14,751	14,751	-	14,751
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	2,946	2,946	-	2,946
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	1,151	-	-	3,452	4,603	-	4,603
	-	-	-	-	-	-	-	1,238	3,189	4,340	3,189	3,189	24,338	39,484	13,745	25,740
Other State Revenue																
8311 State Special Education	4,713	4,713	8,483	8,483	8,483	-	16,966	8,788	12,273	12,273	12,273	12,273	12,273	121,993	97,575	24,418
8550 Mandated Cost	-	-	-	-	-	3,885	-	-	-	-	-	-	-	3,885	3,873	12
8560 State Lottery	-	-	-	-	-	14,096	-	-	-	6,849	-	-	13,286	34,231	26,060	8,171
8598 Prior Year Revenue	-	-	-	-	-	-	7,372	-	-	-	-	-	-	7,372	-	7,372
8599 Other State Revenue	-	-	-	1,602	445	2,275	-	619	619	619	619	619	(542)	6,874	5,498	1,376
	4,713	4,713	8,483	10,085	8,928	20,256	24,338	9,406	12,892	19,741	12,892	12,892	25,017	174,354	133,005	41,349
Other Local Revenue																
8660 Interest Revenue	-	3,386	-	3,567	-	462	-	-	-	-	-	-	-	7,415	-	7,415
	-	3,386	-	3,567	-	462	-	-	-	-	-	-	-	7,415	-	7,415
Total Revenue	4,713	40,301	40,685	135,080	(3,740)	142,145	82,301	125,426	377,104	243,765	235,765	235,765	278,666	1,937,977	1,506,339	431,637
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	28,107	44,521	30,265	30,265	35,516	30,884	34,191	39,750	39,750	39,750	39,750	39,750	47,700	480,199	399,493	(80,706)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	14	14	14	14	14	17	86	156	70
1200 Pupil Support Salaries	3,055	2,503	2,580	2,580	3,631	2,372	3,741	4,117	4,117	4,117	4,117	4,117	4,940	45,986	30,771	(15,215)
1300 Administrators' Salaries	5,512	3,576	3,490	3,490	4,233	3,398	3,974	5,584	5,584	5,584	5,584	5,584	6,700	62,293	50,805	(11,489)
	36,674	50,601	36,335	36,335	43,380	36,655	41,906	49,464	49,464	49,464	49,464	49,464	59,357	588,564	481,225	(107,339)
Classified Salaries																
2100 Instructional Salaries	65	105	73	73	89	77	82	96	96	96	96	96	115	1,160	987	(173)
2200 Support Salaries	178	110	110	110	144	110	138	154	154	154	154	154	185	1,856	1,582	(274)
2300 Classified Administrators' Salaries	843	537	552	552	880	535	819	704	704	704	704	704	844	9,080	7,401	(1,679)
2400 Clerical and Office Staff Salaries	152	96	149	149	258	176	303	232	232	232	232	232	278	2,720	1,330	(1,389)
	1,237	848	885	885	1,371	899	1,343	1,185	1,185	1,185	1,185	1,185	1,422	14,816	11,300	(3,516)
Benefits																
3101 STRS	-	-	-	-	-	160	-	9,528	9,528	9,528	9,528	9,528	65,572	113,372	63,829	(49,543)
3301 OASDI	252	168	178	178	237	171	267	71	71	71	71	71	-	1,803	487	(1,316)
3311 Medicare	518	720	507	507	625	517	590	740	740	740	740	740	-	7,683	4,959	(2,724)
3401 Health and Welfare	-	-	-	-	949	51,053	37,740	13,113	13,113	13,113	13,113	13,113	-	155,307	97,682	(57,625)
3501 State Unemployment	31	40	42	42	4	32	1,098	8,509	4,255	2,127	2,127	2,127	22,111	42,546	28,731	(13,815)
3601 Workers' Compensation	-	-	982	720	-	6	-	714	714	714	714	714	-	5,279	4,788	(491)
	801	928	1,709	1,447	1,815	51,938	39,695	32,675	28,420	26,293	26,293	26,293	87,683	325,990	200,476	(125,514)
Books and Supplies																
4100 Textbooks and Core Materials	-	-	62	-	9,783	3,509	-	930	930	930	930	930	-	18,004	7,400	(10,604)
4200 Books and Reference Materials	-	-	-	-	-	54,279	84	20,320	20,320	20,320	20,320	20,320	-	155,963	162,500	6,537
4302 School Supplies	-	456	726	86	288	-	-	7,908	7,908	7,908	7,908	7,908	-	41,096	18,387	(22,709)
4305 Software	-	487	4,398	11,002	9,949	27,472	706	6,907	6,907	6,907	6,907	6,907	-	88,548	69,067	(19,481)
4310 Office Expense	-	6	177	7	11	1,320	4	211	211	211	211	211	-	2,581	2,535	(46)
4311 Business Meals	-	-	-	-	-	-	4	284	284	284	284	284	-	1,422	3,402	1,980
4400 Noncapitalized Equipment	-	569	6,156	354	77	682	273	8,921	8,921	8,921	8,921	8,921	-	52,715	41,407	(11,308)
	-	1,518	11,520	11,450	20,109	87,262	1,072	45,480	45,480	45,480	45,480	45,480	-	360,329	304,698	(55,632)
Subagreement Services																
5101 Nursing	-	-	-	-	-	504	-	-	-	-	-	-	-	504	-	(504)
5102 Special Education	-	320	-	266	4,434	3,302	14,053	12,710	12,710	12,710	12,710	12,710	-	85,924	101,600	15,676
5103 Substitute Teacher	-	-	-	-	-	4,030	-	-	-	-	-	-	-	4,030	-	(4,030)
5106 Other Educational Consultants	-	30	-	6	19	7,233	2,363	24,751	24,751	24,751	24,751	24,751	-	133,404	106,522	(26,882)
5107 Instructional Services	-	-	-	-	-	2,080	-	-	-	-	-	-	-	2,080	-	(2,080)
	-	350	-	271	4,452	17,148	16,416	37,461	37,461	37,461	37,461	37,461	-	225,942	208,122	(17,820)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	-	10	44	2,000	2,000	2,000	2,000	2,000	-	10,055	16,000	5,945
5300 Dues & Memberships	-	1,535	-	10	-	2,004	-	133	133	133	133	133	-	4,216	1,300	(2,916)
5400 Insurance	-	-	148	261	-	1,211	262	17	17	17	17	17	-	1,965	100	(1,865)
5501 Utilities	-	-	-	-	-	-	-	46	46	46	46	46	-	232	557	325
5502 Janitorial Services	-	-	-	-	-	-	-	92	92	92	92	92	-	458	900	442
5900 Communications	-	-	26	29	32	55	84	1,654	1,654	1,654	1,654	1,654	-	8,498	13,043	4,545

FY23-24 CalOps Central Coast

Monthly Cash Flow/Forecast FY23-24

Revised 02/22/24

Actuals Through: 1/31/2024

ADA = 137.47



	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.)
5901 Postage and Shipping	-	-	-	-	3	2,159	0	-	-	-	-	-	-	2,162	-	(2,162)
Facilities, Repairs and Other Leases														27,587	31,900	4,313
5601 Rent	-	-	-	-	-	-	-	685	685	685	685	685	-	3,425	6,520	3,095
5602 Additional Rent	-	58	88	-	-	628	(145)	29	29	29	29	29	-	773	348	(425)
5603 Equipment Leases	-	-	-	-	-	-	-	32	32	32	32	32	-	158	380	222
5604 Other Leases	-	-	-	-	-	-	145	-	-	-	-	-	-	145	-	(145)
	-	58	88	-	-	628	-	746	746	746	746	746	-	4,502	7,248	2,746
Professional/Consulting Services																
5801 IT	-	-	-	-	-	39,066	(87)	7,820	7,820	7,820	7,820	7,820	121	78,200	62,500	(15,700)
5802 Audit & Taxes	-	-	6	68	48	4,080	-	-	-	-	-	-	-	4,201	918	(3,283)
5803 Legal	-	-	63	109	9	209	26	437	437	437	437	437	-	2,600	5,242	2,642
5804 Professional Development	-	-	551	183	412	2,500	2	1,212	1,212	1,212	1,212	1,212	-	9,707	14,543	4,836
5805 General Consulting	-	1	375	501	377	49,038	357	2,423	2,423	2,423	2,423	2,423	(57,933)	4,832	12,106	7,274
5807 Bank Charges	-	-	25	-	-	-	95	133	133	133	133	133	-	786	1,599	813
5809 Other taxes and fees	-	4	8	0	6	16	89	492	492	492	492	492	-	2,582	5,903	3,321
5810 Payroll Service Fee	-	-	-	-	-	14,375	-	-	-	-	-	-	-	14,375	-	(14,375)
5811 Management Fee	-	1,192	596	619	615	622	1,627	759	759	759	759	759	-	9,064	7,150	(1,914)
5812 District Oversight Fee	-	-	-	-	-	-	-	1,148	3,610	2,197	2,197	2,197	5,819	17,167	13,596	(3,571)
5815 Public Relations/Recruitment	-	722	644	-	452	12,192	672	1,229	1,229	1,229	1,229	1,229	-	20,829	14,753	(6,076)
	69	1,987	2,391	1,480	2,476	122,097	3,029	15,592	18,054	16,641	16,641	16,641	(52,751)	164,344	138,310	(26,034)
Depreciation																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	38,781	57,823	53,101	52,168	73,638	322,067	103,852	186,545	184,753	181,212	181,212	181,212	95,711	1,712,074	1,383,280	(328,795)
Monthly Surplus (Deficit)	(34,068)	(17,522)	(12,416)	82,912	(77,378)	(179,923)	(21,551)	(61,118)	192,351	62,553	54,553	54,553	182,955	225,902	123,060	102,843
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(34,068)	(17,522)	(12,416)	82,912	(77,378)	(179,923)	(21,551)	(61,118)	192,351	62,553	54,553	54,553	182,955	225,902		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	-	-	(32,202)	32,202	-	-	-	-	-	-	-	-	(278,666)	(278,666)		
Grants and Contributions Rec.	-	420,525	1,829	(151,463)	3,910	(445)	-	-	-	-	-	-	-	274,356		
Due To/From Related Parties	38,712	57,168	53,111	(600,440)	72,801	118,123	56,705	-	-	-	-	(485,000)	-	(688,819)		
Prepaid Expenses	-	-	-	-	-	-	(889)	-	-	-	-	-	-	(889)		
Other Assets	-	-	-	-	-	-	(57,963)	-	-	-	-	-	-	(57,963)		
Accounts Payable	-	1,190	(50,030)	-	-	-	-	-	-	-	-	-	95,711	46,871		
Accrued Expenses	-	(5,408)	48,681	-	-	160	37,740	-	-	-	-	-	-	81,173		
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	4,644	455,953	8,973	(636,790)	(667)	(62,085)	14,043	(61,118)	192,351	62,553	54,553	(430,447)				
Cash, Beginning of Month	977,537	982,181	1,438,133	1,447,106	810,317	809,650	747,566	761,608	700,490	892,841	955,395	1,009,948				
Cash, End of Month	982,181	1,438,133	1,447,106	810,317	809,650	747,566	761,608	700,490	892,841	955,395	1,009,948	579,501				

11.7%

California Online Public Schools

Financial Package
January 31, 2024

Presented by:



California Online Public Schools Southern California

Budget vs Actual

For the period ended January 31, 2024

	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)	\$ 10,576,519	\$ 9,081,981	\$ 1,494,538	\$ 20,625,581
Education Protection Account	-	-	-	482,986	504,566	(21,580)	1,009,132
State Aid - Prior Year	-	-	-	-	-	-	-
In Lieu of Property Taxes	3,390,714	3,178,446	212,268	21,191,963	19,865,287	1,326,676	41,505,746
Total State Aid - Revenue Limit	5,121,417	4,955,355	166,062	32,251,468	29,451,834	2,799,634	63,140,460
Federal Revenue							
Special Education - Entitlement	-	54,336	(54,336)	-	277,717	(277,717)	630,707
Special Education - Discretionary	-	-	-	-	-	-	-
Federal Child Nutrition	-	-	-	-	-	-	-
Title I, Part A - Basic Low Income	-	-	-	-	795,633	(795,633)	851,738
Title II, Part A - Teacher Quality	-	-	-	-	130,167	(130,167)	130,167
Title III - Limited English	-	-	-	-	-	-	-
Title V, Part B - PCSGP	-	-	-	-	-	-	-
Charter School Facility Incentive Grant	-	-	-	-	-	-	-
Other Federal Revenue	1,796,540	802,207	994,333	1,796,540	1,604,415	192,126	3,264,934
Prior Year Federal Revenue	-	-	-	-	-	-	-
Total Federal Revenue	1,796,540	856,543	939,997	1,796,540	2,807,931	(1,011,391)	4,877,546
Other State Revenue							
State Special Education	744,734	385,742	358,992	2,275,575	1,971,568	304,007	4,477,518
State Child Nutrition	-	-	-	-	-	-	-
School Facilities (SB740)	-	-	-	-	-	-	-
Mandated Cost	-	-	-	173,027	172,508	519	172,508
State Lottery	-	286,169	(286,169)	-	286,169	(286,169)	1,195,821
Prior Year Revenue	246,548	-	246,548	246,548	-	246,548	-
Other State Revenue	-	45,145	(45,145)	160,233	160,929	(696)	342,041
Total Other State Revenue	991,282	717,056	274,226	2,855,383	2,591,175	264,208	6,187,889
Other Local Revenue							
Food Service Sales	-	-	-	-	-	-	-
Lease and Rental Income	-	-	-	-	-	-	-
Interest Revenue	-	-	-	33,315	-	33,315	-
Other Fees and Contracts	-	-	-	-	-	-	-
ASB Fundraising	-	-	-	-	-	-	-
School Fundraising	-	-	-	153,812	-	153,812	-
Contributions, Unrestricted	-	-	-	-	-	-	-
Contributions, Restricted	-	-	-	-	-	-	-
Total Other Local Revenue	-	-	-	187,126	-	187,126	-
Total Revenues	7,909,239	6,528,954	1,380,285	37,090,517	34,850,940	2,239,577	74,205,895
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 1,625,376	\$1,318,839	\$ (306,537)	\$ 11,112,093	\$ 9,231,870	\$ (1,880,223)	\$ 18,991,275
Teachers' Substitute Hours	-	-	-	-	-	-	-
Teachers' Extra Duty/Stipends	-	515	515	-	3,605	3,605	7,416
Pupil Support Salaries	177,851	101,585	(76,266)	972,729	711,096	(261,633)	1,462,827
Administrators' Salaries	188,909	167,721	(21,187)	1,315,596	1,174,049	(141,547)	2,415,186
Other Certificated Salaries	-	-	-	-	-	-	-
Total Certificated Salaries	1,992,136	1,588,660	(403,476)	13,400,418	11,120,620	(2,279,798)	22,876,704
Classified Salaries							
Instructional Salaries	3,905	3,259	(646)	26,846	22,815	(4,031)	46,934
Support Salaries	6,578	5,221	(1,357)	42,876	36,548	(6,329)	75,184
Supervisors' and Administrators' Salaries	38,932	24,432	(14,500)	224,278	171,027	(53,251)	351,828
Clerical and Office Staff Salaries	14,417	4,392	(10,025)	60,956	30,746	(30,209)	63,250
Other Classified Salaries	-	-	-	-	-	-	-
Total Classified Salaries	63,832	37,305	(26,527)	354,956	261,136	(93,820)	537,195
Benefits							
State Teachers' Retirement System, certificated positions	-	252,862	252,862	-	1,770,032	1,770,032	3,034,341
Public Employees' Retirement System, classified positions	-	-	-	-	-	-	-
OASDI/Medicare/Alternative, certificated positions	12,672	1,927	(10,744)	68,937	13,492	(55,444)	23,129
OASDI/Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Medicare/Alternative, certificated positions	28,067	19,647	(8,420)	189,415	137,530	(51,885)	235,765
Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Health and Welfare Benefits, certificated positions	449,909	405,167	(44,742)	2,347,090	2,836,167	489,077	4,862,000
Health and Welfare Benefits, classified positions	-	-	-	-	-	-	-
State Unemployment Insurance, certificated positions	52,195	54,253	2,059	61,293	119,357	58,064	217,013
State Unemployment Insurance, classified positions	-	-	-	-	-	-	-
Workers' Compensation Insurance, certificated positions	-	18,970	18,970	81,131	132,787	51,656	227,635
Workers' Compensation Insurance, classified positions	-	-	-	-	-	-	-
Other Benefits, certificated positions	-	-	-	-	-	-	-
Other Benefits, classified positions	-	-	-	-	-	-	-
Total Benefits	542,842	752,826	209,984	2,747,865	5,009,364	2,261,499	8,599,883
Books & Supplies							
Textbooks and Core Materials	-	28,708	28,708	517,836	200,958	(316,878)	344,500
Books and Reference Materials	3,102	576,235	573,133	2,197,360	4,033,647	1,836,286	6,914,823

California Online Public Schools Southern California

Budget vs Actual

For the period ended January 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
School Supplies	-	317,061	317,061	74,027	2,219,430	2,145,403	3,804,737
Software	14,771	262,407	247,636	2,512,572	1,836,849	(675,723)	3,148,884
Office Expense	186	11,323	11,137	22,909	79,262	56,352	135,877
Business Meals	162	12,919	12,757	162	90,430	90,268	155,022
School Fundraising Expense	-	-	-	-	-	-	-
Noncapitalized Equipment	10,101	191,924	181,823	1,133,601	1,343,471	209,870	2,303,093
Food Services	-	-	-	-	-	-	-
Total Books & Supplies	28,322	1,400,578	1,372,256	6,458,468	9,804,046	3,345,578	16,806,936
Subagreement Services							
Nursing	-	-	-	-	-	-	-
Special Education	508,685	422,717	(85,969)	1,472,024	2,959,017	1,486,993	5,072,600
Substitute Teacher	-	-	-	44,443	-	(44,443)	-
Transportation	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Other Educational Consultants	87,270	353,028	265,758	404,104	2,471,197	2,067,093	4,236,338
Instructional Services	-	61,964	61,964	86,347	433,746	347,400	743,565
Total Subagreement Services	595,955	837,709	241,753	2,006,918	5,863,960	3,857,043	10,052,503
Operations & Housekeeping							
Auto and Travel	1,703	24,801	23,098	31,300	173,607	142,307	297,612
Dues & Memberships	-	6,733	6,733	100,715	47,133	(53,582)	80,800
Insurance	9,692	583	(9,108)	75,189	4,083	(71,106)	7,000
Utilities	2,393	2,116	(277)	16,955	14,812	(2,143)	25,392
Janitorial Services	1,296	1,609	313	12,870	11,263	(1,607)	19,308
Miscellaneous Expense	-	-	-	-	-	-	-
ASB Fundraising Expense	-	-	-	-	-	-	-
Communications	4,713	57,724	53,011	20,548	404,068	383,520	692,688
Postage and Shipping	1,532	1,951	419	75,341	13,657	(61,684)	23,412
Total Operations & Housekeeping	21,329	95,518	74,189	332,918	668,624	335,705	1,146,212
Facilities, Repairs & Other Leases							
Rent	37,827	23,403	(14,425)	281,478	163,819	(117,660)	280,832
Additional Rent	(153,303)	1,320	154,623	3,921	9,241	5,321	15,842
Equipment Leases	1,051	1,445	394	8,149	10,112	1,963	17,335
Other Leases	161,427	-	(161,427)	161,427	-	(161,427)	-
Real/Personal Property Taxes	-	-	-	-	-	-	-
Repairs and Maintenance	858	-	(858)	5,568	-	(5,568)	-
Total Facilities, Repairs & Other Leases	47,859	26,167	(21,692)	460,542	183,172	(277,370)	314,009
Professional/Consulting Services							
IT	2,948	79,490	76,542	1,123,664	556,429	(567,234)	953,879
Audit & Taxes	-	-	-	158,499	172,221	13,722	172,221
Legal	6,722	19,906	13,184	42,524	139,340	96,816	238,869
Professional Development	61	55,228	55,167	179,387	386,595	207,208	662,735
General Consulting	13,194	298,206	285,011	1,912,243	2,087,440	175,198	3,578,469
Special Activities/Field Trips	-	-	-	83,844	-	(83,844)	-
Bank Charges	223	917	693	1,423	6,417	4,994	11,000
Printing	-	-	-	-	-	-	-
Other Taxes and Fees	103	10,852	10,749	5,392	75,962	70,570	130,221
Payroll Service Fee	-	-	-	530,961	-	(530,961)	-
Management Fee	62,617	28,325	(34,292)	232,785	198,275	(34,510)	339,900
District Oversight Fee	47,071	49,554	2,483	47,071	294,518	247,447	631,405
County Fees	-	-	-	-	-	-	-
SPED Encroachment	10,868	-	(10,868)	33,208	-	(33,208)	-
Public Relations/Recruitment	24,822	57,316	32,494	528,935	401,209	(127,726)	687,787
Scholarships	-	-	-	-	-	-	-
Total Professional/Consulting Services	168,629	599,792	431,163	4,879,935	4,318,408	(561,527)	7,406,486
Depreciation							
Depreciation Expense	181	258	78	1,265	1,808	544	3,100
Total Depreciation	181	258	78	1,265	1,808	544	3,100
Interest							
Interest Expense	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-
Total Expenses	3,461,085	5,338,813	1,877,728	30,643,286	37,231,139	6,587,853	67,743,028
Change in Net Assets	4,448,154	1,190,141	3,258,012	6,447,231	(2,380,199)	8,827,430	6,462,867
Net Assets, Beginning of Period	18,288,648			16,289,570			
Net Assets, End of Period	\$ 22,736,801			\$ 22,736,801			

California Online Public Schools Academy Central Valley

Budget vs Actual

For the period ended January 31, 2024

	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	\$ 537,700	\$ 565,833	\$ (28,132)	\$ 2,748,245	\$2,892,033	\$ (143,788)	\$ 6,119,923
Education Protection Account	543,156	-	543,156	1,086,313	1,067,135	19,178	2,134,271
State Aid - Prior Year	-	-	-	-	-	-	-
In Lieu of Property Taxes	33,391	31,771	1,620	208,694	198,568	10,126	386,580
Total State Aid - Revenue Limit	1,114,247	597,603	516,644	4,043,252	4,157,736	(114,485)	8,640,774
Federal Revenue							
Special Education - Entitlement	-	7,440	(7,440)	-	38,026	(38,026)	80,468
Special Education - Discretionary	-	-	-	-	-	-	-
Federal Child Nutrition	-	-	-	-	-	-	-
Title I, Part A - Basic Low Income	-	-	-	-	140,532	(140,532)	151,496
Title II, Part A - Teacher Quality	-	-	-	-	22,324	(22,324)	22,324
Title III - Limited English	-	-	-	-	-	-	-
Title V, Part B - PCSGP	-	-	-	-	-	-	-
Charter School Facility Incentive Grant	-	-	-	-	-	-	-
Other Federal Revenue	260,511	102,008	158,504	260,511	204,015	56,496	408,030
Prior Year Federal Revenue	-	-	-	-	-	-	-
Total Federal Revenue	260,511	109,447	151,064	260,511	404,897	(144,386)	662,318
Other State Revenue							
State Special Education	99,900	52,817	47,083	305,250	269,953	35,297	571,257
State Child Nutrition	-	-	-	-	-	-	-
School Facilities (SB740)	-	-	-	-	-	-	-
Mandated Cost	-	-	-	22,682	23,168	(486)	23,168
State Lottery	-	39,183	(39,183)	-	39,183	(39,183)	152,567
Prior Year Revenue	14,654	-	14,654	14,654	-	14,654	-
Other State Revenue	-	2,897	(2,897)	19,398	14,806	4,592	32,187
Total Other State Revenue	114,554	94,897	19,657	361,984	347,111	14,873	779,179
Other Local Revenue							
Food Service Sales	-	-	-	-	-	-	-
Lease and Rental Income	-	-	-	-	-	-	-
Interest Revenue	136	-	136	1,650	-	1,650	-
Other Fees and Contracts	-	-	-	-	-	-	-
ASB Fundraising	-	-	-	-	-	-	-
School Fundraising	-	-	-	-	-	-	-
Contributions, Unrestricted	-	-	-	-	-	-	-
Contributions, Restricted	-	-	-	-	-	-	-
Total Other Local Revenue	136	-	136	1,650	-	1,650	-
Total Revenues	1,489,448	801,948	687,501	4,667,397	4,909,744	(242,347)	10,082,271
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 207,775	\$ 168,589	\$ (39,185)	\$ 1,420,478	\$1,180,126	\$ (240,352)	\$ 2,427,687
Teachers' Substitute Hours	-	-	-	-	-	-	-
Teachers' Extra Duty/Stipends	-	66	66	-	461	461	948
Pupil Support Salaries	22,735	12,986	(9,749)	124,346	90,901	(33,445)	186,996
Administrators' Salaries	24,149	21,440	(2,708)	168,175	150,081	(18,094)	308,737
Other Certificated Salaries	-	-	-	-	-	-	-
Total Certificated Salaries	254,658	203,081	(51,577)	1,712,999	1,421,568	(291,431)	2,924,368
Classified Salaries							
Instructional Salaries	499	417	(83)	3,432	2,916	(515)	6,000
Support Salaries	841	667	(173)	5,481	4,672	(809)	9,611
Supervisors' and Administrators' Salaries	4,977	3,123	(1,854)	28,670	21,863	(6,807)	44,975
Clerical and Office Staff Salaries	1,843	561	(1,281)	7,792	3,930	(3,862)	8,085
Other Classified Salaries	-	-	-	-	-	-	-
Total Classified Salaries	8,160	4,769	(3,391)	45,375	33,381	(11,993)	68,670
Benefits							
State Teachers' Retirement System, certificated positions	-	32,324	32,324	970	226,266	225,297	387,885
Public Employees' Retirement System, classified positions	-	1,073	1,073	-	7,511	7,511	12,876
OASDI/Medicare/Alternative, certificated positions	1,620	246	(1,373)	8,812	1,725	(7,088)	2,957
OASDI/Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Medicare/Alternative, certificated positions	3,588	2,512	(1,076)	24,213	17,581	(6,633)	30,138
Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Health and Welfare Benefits, certificated positions	231,160	52,377	(178,783)	545,752	366,639	(179,113)	628,524
Health and Welfare Benefits, classified positions	-	-	-	-	-	-	-
State Unemployment Insurance, certificated positions	6,672	42,132	35,460	7,835	92,690	84,855	168,528
State Unemployment Insurance, classified positions	-	-	-	-	-	-	-
Workers' Compensation Insurance, certificated positions	-	2,425	2,425	10,380	16,974	6,595	29,099
Workers' Compensation Insurance, classified positions	-	-	-	-	-	-	-
Other Benefits, certificated positions	-	-	-	-	-	-	-
Other Benefits, classified positions	-	-	-	-	-	-	-
Total Benefits	243,040	133,089	(109,951)	597,962	729,386	131,425	1,260,007
Books & Supplies							
Textbooks and Core Materials	-	3,525	3,525	66,291	24,675	(41,616)	42,300
Books and Reference Materials	514	73,877	73,362	360,009	517,137	157,128	886,520

California Online Public Schools Academy Central Valley

Budget vs Actual

For the period ended January 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
School Supplies	-	2,828	2,828	5,597	19,794	14,197	33,932
Software	4,326	35,050	30,724	358,212	245,350	(112,862)	420,600
Office Expense	23	1,189	1,166	1,982	8,323	6,341	14,268
Business Meals	27	1,639	1,612	27	11,472	11,445	19,666
School Fundraising Expense	-	-	-	-	-	-	-
Noncapitalized Equipment	1,675	95,166	93,491	49,388	666,164	616,776	1,141,995
Food Services	-	-	-	-	-	-	-
Total Books & Supplies	6,565	213,273	206,708	841,505	1,492,914	651,409	2,559,281
Subagreement Services							
Nursing	-	-	-	-	-	-	-
Special Education	105,794	53,208	(52,586)	231,428	372,458	141,031	638,500
Substitute Teacher	-	-	-	7,370	-	(7,370)	-
Transportation	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Other Educational Consultants	14,471	51,282	36,811	80,674	358,975	278,301	615,386
Instructional Services	-	-	-	14,187	-	(14,187)	-
Total Subagreement Services	120,265	104,490	(15,775)	333,657	731,433	397,776	1,253,886
Operations & Housekeeping							
Auto and Travel	221	3,146	2,925	284	22,023	21,739	37,754
Dues & Memberships	-	983	983	15,431	6,883	(8,548)	11,800
Insurance	1,607	75	(1,532)	11,463	525	(10,938)	900
Utilities	-	268	268	-	1,879	1,879	3,221
Janitorial Services	-	467	467	-	3,267	3,267	5,600
Miscellaneous Expense	-	-	-	-	-	-	-
ASB Fundraising Expense	-	-	-	-	-	-	-
Communications	515	7,142	6,626	1,383	49,992	48,609	85,700
Postage and Shipping	1	248	247	11,876	1,733	(10,143)	2,970
Total Operations & Housekeeping	2,344	12,329	9,984	40,437	86,301	45,864	147,945
Facilities, Repairs & Other Leases							
Rent	-	3,233	3,233	-	22,628	22,628	38,791
Additional Rent	(13,482)	168	13,650	1,086	1,173	86	2,010
Equipment Leases	-	183	183	-	1,283	1,283	2,199
Other Leases	16,046	-	(16,046)	16,046	-	(16,046)	-
Real/Personal Property Taxes	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
Total Facilities, Repairs & Other Leases	2,564	3,583	1,019	17,133	25,083	7,951	43,000
Professional/Consulting Services							
IT	(533)	43,533	44,066	184,567	304,733	120,167	522,400
Audit & Taxes	-	-	-	24,398	5,308	(19,090)	5,308
Legal	159	-	(159)	2,537	-	(2,537)	-
Professional Development	10	7,006	6,996	22,808	49,043	26,234	84,073
General Consulting	2,188	17,235	15,047	328,981	120,647	(208,335)	206,823
Special Activities/Field Trips	-	-	-	1,876	-	(1,876)	-
Bank Charges	77	83	6	684	583	(101)	1,000
Printing	-	-	-	-	-	-	-
Other Taxes and Fees	(41)	3,800	3,841	113	26,602	26,489	45,604
Payroll Service Fee	-	-	-	88,044	-	(88,044)	-
Management Fee	11,008	3,621	(7,388)	32,737	25,346	(7,392)	43,450
District Oversight Fee	-	5,976	5,976	-	41,577	41,577	86,408
County Fees	-	-	-	-	-	-	-
SPED Encroachment	1,458	-	(1,458)	4,455	-	(4,455)	-
Public Relations/Recruitment	4,116	7,765	3,649	65,151	54,357	(10,793)	93,184
Scholarships	-	-	-	-	-	-	-
Total Professional/Consulting Services	18,443	89,021	70,577	756,353	628,197	(128,156)	1,088,250
Depreciation							
Depreciation Expense	-	-	-	-	-	-	-
Total Depreciation	-	-	-	-	-	-	-
Interest							
Interest Expense	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-
Total Expenses	656,040	763,635	107,595	4,345,420	5,148,264	802,844	9,345,407
Change in Net Assets	833,408	38,313	795,096	321,977	(238,520)	560,497	736,864
Net Assets, Beginning of Period	2,074,181			2,585,612			
Net Assets, End of Period	\$ 2,907,589			\$ 2,907,589			

California Online Public Schools Northern California

Budget vs Actual

For the period ended January 31, 2024

	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	\$ 1,120,107	\$1,138,390	\$ (18,283)	\$ 5,724,990	\$ 5,818,438	\$ (93,448)	\$ 13,673,696
Education Protection Account	1,385,789	-	1,385,789	2,771,578	2,786,421	(14,843)	5,572,843
State Aid - Prior Year	-	-	-	-	-	-	-
In Lieu of Property Taxes	-	201,911	(201,911)	-	1,261,943	(1,261,943)	2,728,393
Total State Aid - Revenue Limit	2,505,896	1,340,301	1,165,595	8,496,568	9,866,802	(1,370,234)	21,974,932
Federal Revenue							
Special Education - Entitlement	-	18,381	(18,381)	-	93,949	(93,949)	220,787
Special Education - Discretionary	-	-	-	-	-	-	-
Federal Child Nutrition	-	-	-	-	-	-	-
Title I, Part A - Basic Low Income	243,404	-	243,404	243,404	243,957	(553)	260,592
Title II, Part A - Teacher Quality	-	-	-	-	40,739	(40,739)	40,739
Title III - Limited English	-	-	-	-	-	-	-
Title V, Part B - PCSGP	-	-	-	-	-	-	-
Charter School Facility Incentive Grant	-	-	-	-	-	-	-
Other Federal Revenue	239,462	-	239,462	239,462	-	239,462	-
Prior Year Federal Revenue	-	-	-	-	-	-	-
Total Federal Revenue	482,866	18,381	464,485	482,866	378,645	104,221	522,118
Other State Revenue							
State Special Education	256,566	130,493	126,073	783,951	666,965	116,986	1,567,409
State Child Nutrition	-	-	-	-	-	-	-
School Facilities (SB740)	-	-	-	-	-	-	-
Mandated Cost	-	-	-	59,096	57,694	1,402	57,694
State Lottery	135,211	96,809	38,403	135,211	96,809	38,403	418,612
Prior Year Revenue	-	-	-	-	-	-	-
Other State Revenue	12,117	7,948	4,169	61,932	40,625	21,307	88,315
Total Other State Revenue	403,894	235,250	168,644	1,040,190	862,092	178,099	2,132,029
Other Local Revenue							
Food Service Sales	-	-	-	-	-	-	-
Lease and Rental Income	-	-	-	-	-	-	-
Interest Revenue	-	-	-	20,349	-	20,349	-
Other Fees and Contracts	-	-	-	-	-	-	-
ASB Fundraising	-	-	-	-	-	-	-
School Fundraising	-	-	-	3,258	-	3,258	-
Contributions, Unrestricted	-	-	-	-	-	-	-
Contributions, Restricted	-	-	-	-	-	-	-
Total Other Local Revenue	-	-	-	23,607	-	23,607	-
Total Revenues	3,392,656	1,593,932	1,798,724	10,043,231	11,107,539	(1,064,308)	24,629,078
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 568,093	\$ 460,953	\$ (107,139)	\$ 3,883,838	\$ 3,226,673	\$ (657,165)	\$ 6,637,727
Teachers' Substitute Hours	-	-	-	-	-	-	-
Teachers' Extra Duty/Stipends	-	180	180	-	1,260	1,260	2,592
Pupil Support Salaries	62,162	35,506	(26,656)	339,983	248,539	(91,445)	511,279
Administrators' Salaries	66,026	58,621	(7,405)	459,820	410,347	(49,473)	844,143
Other Certificated Salaries	-	-	-	-	-	-	-
Total Certificated Salaries	696,280	555,260	(141,021)	4,683,641	3,886,819	(796,823)	7,995,741
Classified Salaries							
Instructional Salaries	1,365	1,139	(226)	9,383	7,974	(1,409)	16,404
Support Salaries	2,299	1,825	(474)	14,986	12,774	(2,212)	26,278
Supervisors' and Administrators' Salaries	13,607	8,540	(5,068)	78,388	59,777	(18,612)	122,969
Clerical and Office Staff Salaries	5,039	1,535	(3,504)	21,305	10,746	(10,559)	22,107
Other Classified Salaries	-	-	-	-	-	-	-
Total Classified Salaries	22,310	13,039	(9,272)	124,062	91,271	(32,791)	187,758
Benefits							
State Teachers' Retirement System, certificated positions	-	88,379	88,379	2,651	618,652	616,001	1,060,546
Public Employees' Retirement System, classified positions	-	-	-	-	-	-	-
OASDI/Medicare/Alternative, certificated positions	4,429	674	(3,755)	24,094	4,716	(19,379)	8,084
OASDI/Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Medicare/Alternative, certificated positions	9,810	6,867	(2,943)	66,203	48,069	(18,135)	82,403
Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Health and Welfare Benefits, certificated positions	492,985	135,252	(357,733)	1,163,900	946,764	(217,136)	1,623,024
Health and Welfare Benefits, classified positions	-	-	-	-	-	-	-
State Unemployment Insurance, certificated positions	18,243	54,183	35,940	21,423	119,202	97,779	216,731
State Unemployment Insurance, classified positions	-	-	-	-	-	-	-
Workers' Compensation Insurance, certificated positions	-	6,630	6,630	28,358	46,411	18,054	79,562
Workers' Compensation Insurance, classified positions	-	-	-	-	-	-	-
Other Benefits, certificated positions	-	-	-	-	-	-	-
Other Benefits, classified positions	-	-	-	-	-	-	-
Total Benefits	525,466	291,984	(233,482)	1,306,628	1,783,813	477,185	3,070,351
Books & Supplies							
Textbooks and Core Materials	-	10,208	10,208	181,157	71,458	(109,699)	122,500
Books and Reference Materials	1,097	218,192	217,095	781,272	1,527,342	746,070	2,618,300

California Online Public Schools Northern California

Budget vs Actual

For the period ended January 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
School Supplies	(7,830)	103,153	110,983	8,673	722,071	713,398	1,237,836
Software	9,226	92,784	83,558	857,846	649,488	(208,358)	1,113,408
Office Expense	728	3,405	2,676	6,384	23,832	17,448	40,855
Business Meals	57	4,568	4,511	(737)	31,975	32,712	54,814
School Fundraising Expense	-	-	-	-	-	-	-
Noncapitalized Equipment	3,572	66,902	63,330	131,482	468,312	336,830	802,821
Food Services	-	-	-	-	-	-	-
Total Books & Supplies	6,851	499,211	492,361	1,966,078	3,494,478	1,528,400	5,990,534
Subagreement Services							
Nursing	-	-	-	-	-	-	-
Special Education	184,710	146,475	(38,235)	516,379	1,025,325	508,946	1,757,700
Substitute Teacher	-	-	-	15,717	-	(15,717)	-
Transportation	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Other Educational Consultants	30,862	127,006	96,144	125,142	889,043	763,901	1,524,074
Instructional Services	-	18,147	18,147	30,693	127,027	96,333	217,760
Total Subagreement Services	215,572	291,628	76,056	687,932	2,041,395	1,353,463	3,499,534
Operations & Housekeeping							
Auto and Travel	(5,012)	7,600	12,612	640	53,200	52,560	91,200
Dues & Memberships	-	3,042	3,042	33,111	21,292	(11,820)	36,500
Insurance	3,427	217	(3,211)	29,408	1,517	(27,892)	2,600
Utilities	184	-	(184)	2,124	-	(2,124)	-
Janitorial Services	2,256	1,367	(889)	5,656	9,567	3,911	16,400
Miscellaneous Expense	-	-	-	-	-	-	-
ASB Fundraising Expense	-	-	-	-	-	-	-
Communications	1,099	20,119	19,020	6,897	140,830	133,933	241,422
Postage and Shipping	2	690	688	28,212	4,829	(23,383)	8,278
Total Operations & Housekeeping	1,955	33,033	31,078	106,048	231,233	125,186	396,400
Facilities, Repairs & Other Leases							
Rent	-	10,542	10,542	-	73,792	73,792	126,500
Additional Rent	(57,880)	467	58,347	2,711	3,268	557	5,602
Equipment Leases	284	511	227	559	3,576	3,017	6,130
Other Leases	78,993	-	(78,993)	78,993	-	(78,993)	-
Real/Personal Property Taxes	-	-	-	-	-	-	-
Repairs and Maintenance	-	1,319	1,319	5,798	9,230	3,432	15,823
Total Facilities, Repairs & Other Leases	21,396	12,838	(8,558)	88,060	89,865	1,805	154,055
Professional/Consulting Services							
IT	(1,136)	28,107	29,243	361,952	196,747	(165,205)	337,280
Audit & Taxes	-	-	-	50,920	14,795	(36,125)	14,795
Legal	632	7,038	6,406	23,643	49,269	25,626	84,461
Professional Development	21	19,528	19,506	63,178	136,695	73,517	234,335
General Consulting	6,956	102,575	95,619	639,882	718,028	78,145	1,230,905
Special Activities/Field Trips	-	-	-	23,520	-	(23,520)	-
Bank Charges	-	417	417	528	2,917	2,389	5,000
Printing	-	-	-	-	-	-	-
Other Taxes and Fees	5	8,943	8,938	437	62,603	62,165	107,319
Payroll Service Fee	-	-	-	187,768	-	(187,768)	-
Management Fee	21,358	9,900	(11,458)	80,874	69,300	(11,574)	118,800
District Oversight Fee	-	13,403	13,403	-	98,668	98,668	219,749
County Fees	-	-	-	-	-	-	-
SPED Encroachment	3,744	-	(3,744)	11,440	-	(11,440)	-
Public Relations/Recruitment	8,778	18,983	10,205	136,027	132,884	(3,143)	227,801
Scholarships	-	-	-	-	-	-	-
Total Professional/Consulting Services	40,359	208,895	168,535	1,580,168	1,481,905	(98,263)	2,580,445
Depreciation							
Depreciation Expense	4,670	-	(4,670)	32,693	-	(32,693)	-
Total Depreciation	4,670	-	(4,670)	32,693	-	(32,693)	-
Interest							
Interest Expense	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-
Total Expenses	1,534,860	1,905,888	371,028	10,575,311	13,100,780	2,525,469	23,874,817
Change in Net Assets	1,857,796	(311,956)	2,169,752	(532,080)	(1,993,241)	1,461,161	754,261
Net Assets, Beginning of Period	767,450			3,157,326			
Net Assets, End of Period	\$ 2,625,246			\$ 2,625,246			

California Online Public Schools Academy North Bay

Budget vs Actual

For the period ended January 31, 2024

	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	\$ 103,445	\$ 104,157	\$ (712)	\$ 528,718	\$ 532,360	\$ (3,642)	\$1,138,416
Education Protection Account	7,062	-	7,062	14,125	13,894	231	27,789
State Aid - Prior Year	-	-	-	-	-	-	-
In Lieu of Property Taxes	48,362	48,281	81	253,900	301,757	(47,857)	593,664
Total State Aid - Revenue Limit	158,869	152,439	6,430	796,743	848,012	(51,269)	1,759,868
Federal Revenue							
Special Education - Entitlement	-	1,589	(1,589)	-	8,122	(8,122)	17,368
Special Education - Discretionary	-	-	-	-	-	-	-
Federal Child Nutrition	-	-	-	-	-	-	-
Title I, Part A - Basic Low Income	-	-	-	53	34,245	(34,192)	44,245
Title II, Part A - Teacher Quality	-	-	-	-	-	-	-
Title III - Limited English	-	-	-	-	-	-	-
Title V, Part B - PCSGP	-	-	-	-	-	-	-
Charter School Facility Incentive Grant	-	-	-	-	-	-	-
Other Federal Revenue	53,189	22,835	30,354	53,189	45,670	7,519	91,340
Prior Year Federal Revenue	-	-	-	-	-	-	-
Total Federal Revenue	53,189	24,424	28,765	53,242	88,037	(34,795)	152,953
Other State Revenue							
State Special Education	27,992	11,281	16,711	85,532	57,659	27,873	123,299
State Child Nutrition	-	-	-	-	-	-	-
School Facilities (SB740)	-	-	-	-	-	-	-
Mandated Cost	-	-	-	5,177	5,174	3	5,174
State Lottery	-	8,369	(8,369)	6,725	8,369	(1,644)	32,930
Prior Year Revenue	9,334	-	9,334	9,334	-	9,334	-
Other State Revenue	1,028	625	403	54,730	3,196	51,534	6,947
Total Other State Revenue	38,354	20,275	18,079	161,498	74,398	87,100	168,350
Other Local Revenue							
Food Service Sales	-	-	-	-	-	-	-
Lease and Rental Income	-	-	-	-	-	-	-
Interest Revenue	19	-	19	80	-	80	-
Other Fees and Contracts	-	-	-	-	-	-	-
ASB Fundraising	-	-	-	-	-	-	-
School Fundraising	-	-	-	-	-	-	-
Contributions, Unrestricted	-	-	-	-	-	-	-
Contributions, Restricted	-	-	-	-	-	-	-
Total Other Local Revenue	19	-	19	80	-	80	-
Total Revenues	250,431	197,138	53,293	1,011,563	1,010,447	1,116	2,081,171
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 44,711	\$ 36,279	\$ (8,432)	\$ 305,673	\$ 253,951	\$ (51,721)	\$ 522,414
Teachers' Substitute Hours	-	-	-	-	-	-	-
Teachers' Extra Duty/Stipends	-	14	14	-	99	99	204
Pupil Support Salaries	4,892	2,794	(2,098)	26,758	19,561	(7,197)	40,240
Administrators' Salaries	5,197	4,614	(583)	36,190	32,296	(3,894)	66,437
Other Certificated Salaries	-	-	-	-	-	-	-
Total Certificated Salaries	54,800	43,701	(11,099)	368,620	305,907	(62,713)	629,294
Classified Salaries							
Instructional Salaries	107	90	(18)	738	628	(111)	1,291
Support Salaries	181	144	(37)	1,179	1,005	(174)	2,068
Supervisors' and Administrators' Salaries	1,071	672	(399)	6,169	4,705	(1,465)	9,678
Clerical and Office Staff Salaries	397	121	(276)	1,677	846	(831)	1,740
Other Classified Salaries	-	-	-	-	-	-	-
Total Classified Salaries	1,756	1,026	(730)	9,764	7,183	(2,581)	14,777
Benefits							
State Teachers' Retirement System, certificated positions	-	6,956	6,956	209	48,690	48,482	83,469
Public Employees' Retirement System, classified positions	-	-	-	-	-	-	-
OASDI/Medicare/Alternative, certificated positions	349	53	(296)	1,896	371	(1,525)	636
OASDI/Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Medicare/Alternative, certificated positions	772	540	(232)	5,210	3,783	(1,427)	6,485
Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Health and Welfare Benefits, certificated positions	44,817	13,150	(31,667)	105,809	92,047	(13,763)	157,794
Health and Welfare Benefits, classified positions	-	-	-	-	-	-	-
State Unemployment Insurance, certificated positions	1,436	9,393	7,957	1,686	20,664	18,978	37,571
State Unemployment Insurance, classified positions	-	-	-	-	-	-	-
Workers' Compensation Insurance, certificated positions	-	522	522	2,233	3,653	1,420	6,262
Workers' Compensation Insurance, classified positions	-	-	-	-	-	-	-
Other Benefits, certificated positions	-	-	-	(0)	-	0	-
Other Benefits, classified positions	-	-	-	-	-	-	-
Total Benefits	47,373	30,613	(16,760)	117,043	169,208	52,164	292,217
Books & Supplies							
Textbooks and Core Materials	-	775	775	14,260	5,425	(8,835)	9,300
Books and Reference Materials	100	17,111	17,011	72,431	119,775	47,345	205,329

California Online Public Schools Academy North Bay

Budget vs Actual

For the period ended January 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
School Supplies	-	6,450	6,450	2,036	45,148	43,111	77,396
Software	839	7,701	6,862	74,339	53,906	(20,432)	92,411
Office Expense	4	268	264	410	1,876	1,466	3,216
Business Meals	5	-	(5)	5	-	(5)	-
School Fundraising Expense	-	-	-	-	-	-	-
Noncapitalized Equipment	325	4,752	4,427	10,502	33,263	22,761	57,021
Food Services	-	-	-	-	-	-	-
Total Books & Supplies	1,273	37,056	35,783	173,983	259,393	85,410	444,673
Subagreement Services							
Nursing	-	-	-	-	-	-	-
Special Education	9,175	11,525	2,350	40,950	80,675	39,725	138,300
Substitute Teacher	-	-	-	1,429	-	(1,429)	-
Transportation	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Other Educational Consultants	3,721	5,902	2,181	11,988	41,315	29,327	70,825
Instructional Services	-	2,911	2,911	2,827	20,378	17,552	34,934
Total Subagreement Services	12,895	20,338	7,443	57,194	142,368	85,174	244,059
Operations & Housekeeping							
Auto and Travel	52	1,308	1,256	65	9,158	9,094	15,700
Dues & Memberships	-	300	300	4,022	2,100	(1,922)	3,600
Insurance	312	17	(295)	2,398	117	(2,282)	200
Utilities	-	-	-	-	-	-	-
Janitorial Services	-	125	125	-	875	875	1,500
Miscellaneous Expense	-	-	-	-	-	-	-
ASB Fundraising Expense	-	-	-	-	-	-	-
Communications	100	1,708	1,608	279	11,958	11,679	20,500
Postage and Shipping	0	54	54	2,365	380	(1,985)	652
Total Operations & Housekeeping	464	3,513	3,049	9,129	24,589	15,459	42,152
Facilities, Repairs & Other Leases							
Rent	-	1,148	1,148	1,292	8,037	6,745	13,777
Additional Rent	(114)	37	151	422	257	(164)	441
Equipment Leases	-	40	40	-	281	281	482
Other Leases	114	-	(114)	114	-	(114)	-
Real/Personal Property Taxes	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	143	-	(143)	-
Total Facilities, Repairs & Other Leases	-	1,225	1,225	1,971	8,575	6,604	14,700
Professional/Consulting Services							
IT	(103)	667	770	35,754	4,667	(31,087)	8,000
Audit & Taxes	-	-	-	4,818	1,165	(3,653)	1,165
Legal	31	554	523	1,316	3,878	2,562	6,648
Professional Development	2	1,537	1,535	4,832	10,760	5,927	18,445
General Consulting	424	12,191	11,767	111,856	85,340	(26,517)	146,296
Special Activities/Field Trips	-	-	-	404	-	(404)	-
Bank Charges	-	83	83	29	583	554	1,000
Printing	-	-	-	-	-	-	-
Other Taxes and Fees	1	717	716	33	5,017	4,984	8,600
Payroll Service Fee	-	-	-	17,070	-	(17,070)	-
Management Fee	2,044	779	(1,265)	6,728	5,454	(1,274)	9,350
District Oversight Fee	-	1,524	1,524	-	8,480	8,480	17,599
County Fees	-	-	-	-	-	-	-
SPED Encroachment	318	-	(318)	971	-	(971)	-
Public Relations/Recruitment	798	1,646	848	10,983	11,519	536	19,747
Scholarships	-	-	-	-	-	-	-
Total Professional/Consulting Services	3,515	19,698	16,184	194,794	136,862	(57,931)	236,850
Depreciation							
Depreciation Expense	-	-	-	-	-	-	-
Total Depreciation	-	-	-	-	-	-	-
Interest							
Interest Expense	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-
Total Expenses	122,076	157,171	35,095	932,499	1,054,085	121,586	1,918,724
Change in Net Assets	128,356	39,967	88,388	79,064	(43,638)	122,702	162,448
Net Assets, Beginning of Period	743,120			792,412			
Net Assets, End of Period	\$ 871,476			\$ 871,476			

California Online Public Schools Monterey Bay

Budget vs Actual

For the period ended January 31, 2024

	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	\$ 256,186	\$ 256,284	\$ (98)	\$ 1,295,677	\$1,309,895	\$ (14,218)	\$2,870,004
Education Protection Account	22,910	-	22,910	45,821	46,182	(361)	92,363
State Aid - Prior Year	-	-	-	-	-	-	-
In Lieu of Property Taxes	-	213,545	(213,545)	-	1,334,658	(1,334,658)	2,690,318
Total State Aid - Revenue Limit	279,096	469,829	(190,733)	1,341,498	2,690,735	(1,349,237)	5,652,685
Federal Revenue							
Special Education - Entitlement	-	5,155	(5,155)	-	26,347	(26,347)	57,727
Special Education - Discretionary	-	-	-	-	-	-	-
Federal Child Nutrition	-	-	-	-	-	-	-
Title I, Part A - Basic Low Income	-	-	-	-	-	-	-
Title II, Part A - Teacher Quality	-	-	-	-	-	-	-
Title III - Limited English	-	-	-	-	-	-	-
Title V, Part B - PCSGP	-	-	-	-	-	-	-
Charter School Facility Incentive Grant	-	-	-	-	-	-	-
Other Federal Revenue	-	-	-	-	-	-	-
Prior Year Federal Revenue	-	-	-	-	-	-	-
Total Federal Revenue	-	5,155	(5,155)	-	26,347	(26,347)	57,727
Other State Revenue							
State Special Education	70,662	36,595	34,067	215,911	187,043	28,868	409,815
State Child Nutrition	-	-	-	-	-	-	-
School Facilities (SB740)	-	-	-	-	-	-	-
Mandated Cost	-	-	-	16,770	16,733	37	16,733
State Lottery	-	27,149	(27,149)	-	27,149	(27,149)	109,450
Prior Year Revenue	20,952	-	20,952	20,952	-	20,952	-
Other State Revenue	-	2,078	(2,078)	13,719	10,622	3,097	23,091
Total Other State Revenue	91,614	65,823	25,791	267,352	241,547	25,805	559,089
Other Local Revenue							
Food Service Sales	-	-	-	-	-	-	-
Lease and Rental Income	-	-	-	-	-	-	-
Interest Revenue	809	-	809	3,374	-	3,374	-
Other Fees and Contracts	-	-	-	-	-	-	-
ASB Fundraising	-	-	-	-	-	-	-
School Fundraising	-	-	-	-	-	-	-
Contributions, Unrestricted	-	-	-	-	-	-	-
Contributions, Restricted	-	-	-	-	-	-	-
Total Other Local Revenue	809	-	809	3,374	-	3,374	-
Total Revenues	371,519	540,806	(169,288)	1,612,224	2,958,629	(1,346,405)	6,269,501
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 149,913	\$ 121,640	\$ (28,273)	\$ 1,024,902	\$ 851,483	\$ (173,419)	\$1,751,622
Teachers' Substitute Hours	-	-	-	-	-	-	-
Teachers' Extra Duty/Stipends	-	48	48	-	333	333	684
Pupil Support Salaries	16,404	9,370	(7,034)	89,718	65,587	(24,131)	134,921
Administrators' Salaries	17,424	15,469	(1,954)	121,341	108,286	(13,055)	222,760
Other Certificated Salaries	-	-	-	-	-	-	-
Total Certificated Salaries	183,741	146,527	(37,214)	1,235,961	1,025,688	(210,273)	2,109,987
Classified Salaries							
Instructional Salaries	360	301	(60)	2,476	2,104	(372)	4,329
Support Salaries	607	482	(125)	3,955	3,371	(584)	6,934
Supervisors' and Administrators' Salaries	3,591	2,253	(1,337)	20,686	15,774	(4,911)	32,450
Clerical and Office Staff Salaries	1,330	405	(925)	5,622	2,836	(2,786)	5,834
Other Classified Salaries	-	-	-	-	-	-	-
Total Classified Salaries	5,887	3,441	(2,447)	32,739	24,085	(8,653)	49,547
Benefits							
State Teachers' Retirement System, certificated positions	-	23,322	23,322	-	163,255	163,255	279,866
Public Employees' Retirement System, classified positions	-	-	-	-	-	-	-
OASDI/Medicare/Alternative, certificated positions	1,169	178	(991)	6,358	1,244	(5,114)	2,133
OASDI/Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Medicare/Alternative, certificated positions	2,589	1,812	(777)	17,470	12,685	(4,786)	21,745
Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Health and Welfare Benefits, certificated positions	158,038	41,990	(116,048)	373,116	293,930	(79,186)	503,880
Health and Welfare Benefits, classified positions	-	-	-	-	-	-	-
State Unemployment Insurance, certificated positions	4,814	31,099	26,285	5,653	68,418	62,765	124,396
State Unemployment Insurance, classified positions	-	-	-	-	-	-	-
Workers' Compensation Insurance, certificated positions	-	1,750	1,750	7,488	12,247	4,760	20,995
Workers' Compensation Insurance, classified positions	-	-	-	-	-	-	-
Other Benefits, certificated positions	-	-	-	-	-	-	-
Other Benefits, classified positions	-	-	-	-	-	-	-
Total Benefits	166,610	100,151	(66,459)	410,086	551,780	141,694	953,016
Books & Supplies							
Textbooks and Core Materials	-	2,567	2,567	47,939	17,967	(29,973)	30,800
Books and Reference Materials	352	57,640	57,288	243,603	403,479	159,876	691,678

California Online Public Schools Monterey Bay

Budget vs Actual

For the period ended January 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
School Supplies	-	4,740	4,740	6,828	33,180	26,353	56,881
Software	2,958	25,841	22,884	244,820	180,889	(63,931)	310,096
Office Expense	15	901	885	2,701	6,304	3,603	10,807
Business Meals	18	1,208	1,190	18	8,458	8,439	14,499
School Fundraising Expense	-	-	-	-	-	-	-
Noncapitalized Equipment	1,145	14,021	12,876	35,374	98,150	62,776	168,256
Food Services	-	-	-	-	-	-	-
Total Books & Supplies	4,488	106,918	102,430	581,284	748,427	167,143	1,283,017
Subagreement Services							
Nursing	-	-	-	-	-	-	-
Special Education	73,696	33,592	(40,104)	175,571	235,142	59,571	403,100
Substitute Teacher	-	-	-	5,038	-	(5,038)	-
Transportation	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Other Educational Consultants	9,894	37,981	28,087	40,331	265,865	225,534	455,769
Instructional Services	-	-	-	9,480	-	(9,480)	-
Total Subagreement Services	83,589	71,572	(12,017)	230,420	501,007	270,587	858,869
Operations & Housekeeping							
Auto and Travel	185	1,983	1,798	228	13,883	13,655	23,800
Dues & Memberships	-	625	625	11,026	4,375	(6,651)	7,500
Insurance	1,099	58	(1,040)	8,149	408	(7,741)	700
Utilities	-	198	198	-	1,385	1,385	2,375
Janitorial Services	-	392	392	-	2,742	2,742	4,700
Miscellaneous Expense	-	-	-	-	-	-	-
ASB Fundraising Expense	-	-	-	-	-	-	-
Communications	352	4,570	4,218	965	31,987	31,022	54,835
Postage and Shipping	1	183	182	7,938	1,278	(6,661)	2,190
Total Operations & Housekeeping	1,636	8,008	6,372	28,307	56,058	27,751	96,100
Facilities, Repairs & Other Leases							
Rent	-	2,868	2,868	-	20,077	20,077	34,418
Additional Rent	(384)	124	507	796	865	69	1,482
Equipment Leases	-	-	-	-	-	-	-
Other Leases	469	-	(469)	469	-	(469)	-
Real/Personal Property Taxes	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
Total Facilities, Repairs & Other Leases	85	2,992	2,907	1,264	20,942	19,677	35,900
Professional/Consulting Services							
IT	(364)	6,136	6,500	105,525	42,949	(62,576)	73,627
Audit & Taxes	-	-	-	20,238	3,913	(16,325)	3,913
Legal	109	1,862	1,753	1,899	13,032	11,133	22,341
Professional Development	7	5,165	5,158	16,696	36,157	19,462	61,984
General Consulting	1,496	22,479	20,983	198,785	157,353	(41,432)	269,748
Special Activities/Field Trips	-	-	-	1,354	-	(1,354)	-
Bank Charges	-	36	36	-	251	251	430
Printing	-	-	-	-	-	-	-
Other Taxes and Fees	3	2,139	2,137	149	14,976	14,827	25,673
Payroll Service Fee	-	-	-	60,194	-	(60,194)	-
Management Fee	6,585	2,613	(3,973)	22,217	18,288	(3,930)	31,350
District Oversight Fee	57,528	4,698	(52,830)	57,528	26,907	(30,621)	56,527
County Fees	-	-	-	-	-	-	-
SPED Encroachment	1,030	-	(1,030)	3,147	-	(3,147)	-
Public Relations/Recruitment	2,814	4,832	2,018	41,221	33,826	(7,395)	57,987
Scholarships	-	-	-	-	-	-	-
Total Professional/Consulting Services	69,207	49,960	(19,248)	528,952	347,652	(181,300)	603,580
Depreciation							
Depreciation Expense	-	-	-	-	-	-	-
Total Depreciation	-	-	-	-	-	-	-
Interest							
Interest Expense	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-
Total Expenses	515,244	489,569	(25,675)	3,049,013	3,275,639	226,626	5,990,016
Change in Net Assets	(143,725)	51,238	(194,963)	(1,436,789)	(317,010)	(1,119,779)	279,485
Net Assets, Beginning of Period	(994,477)			298,587			
Net Assets, End of Period	\$ (1,138,202)			\$ (1,138,202)			

California Online Public Schools Central Coast

Budget vs Actual

For the period ended January 31, 2024

	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	\$ 57,963	\$ 60,657	\$ (2,694)	\$ 341,551	\$ 310,025	\$ 31,527	\$ 673,514
Education Protection Account	-	-	-	11,003	10,996	7	21,991
State Aid - Prior Year	-	-	-	-	-	-	-
In Lieu of Property Taxes	-	53,163	(53,163)	-	332,266	(332,266)	664,085
Total State Aid - Revenue Limit	57,963	113,820	(55,857)	352,554	653,286	(300,732)	1,359,590
Federal Revenue							
Special Education - Entitlement	-	1,238	(1,238)	-	6,327	(6,327)	13,745
Special Education - Discretionary	-	-	-	-	-	-	-
Federal Child Nutrition	-	-	-	-	-	-	-
Title I, Part A - Basic Low Income	-	-	-	-	-	-	-
Title II, Part A - Teacher Quality	-	-	-	-	-	-	-
Title III - Limited English	-	-	-	-	-	-	-
Title V, Part B - PCSGP	-	-	-	-	-	-	-
Charter School Facility Incentive Grant	-	-	-	-	-	-	-
Other Federal Revenue	-	-	-	-	-	-	-
Prior Year Federal Revenue	-	-	-	-	-	-	-
Total Federal Revenue	-	1,238	(1,238)	-	6,327	(6,327)	13,745
Other State Revenue							
State Special Education	16,966	8,788	8,178	51,841	44,915	6,926	97,575
State Child Nutrition	-	-	-	-	-	-	-
School Facilities (SB740)	-	-	-	-	-	-	-
Mandated Cost	-	-	-	3,885	3,873	12	3,873
State Lottery	-	6,519	(6,519)	14,096	6,519	7,576	26,060
Prior Year Revenue	7,372	-	7,372	7,372	-	7,372	-
Other State Revenue	-	495	(495)	4,322	2,529	1,793	5,498
Total Other State Revenue	24,338	15,802	8,536	81,516	57,836	23,680	133,005
Other Local Revenue							
Food Service Sales	-	-	-	-	-	-	-
Lease and Rental Income	-	-	-	-	-	-	-
Interest Revenue	-	-	-	7,415	-	7,415	-
Other Fees and Contracts	-	-	-	-	-	-	-
ASB Fundraising	-	-	-	-	-	-	-
School Fundraising	-	-	-	-	-	-	-
Contributions, Unrestricted	-	-	-	-	-	-	-
Contributions, Restricted	-	-	-	-	-	-	-
Total Other Local Revenue	-	-	-	7,415	-	7,415	-
Total Revenues	82,301	130,859	(48,558)	441,485	717,448	(275,964)	1,506,339
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 34,191	\$ 27,743	\$ (6,448)	\$ 233,749	\$ 194,198	\$ (39,552)	\$ 399,493
Teachers' Substitute Hours	-	-	-	-	-	-	-
Teachers' Extra Duty/Stipends	-	11	11	-	76	76	156
Pupil Support Salaries	3,741	2,137	(1,604)	20,462	14,958	(5,504)	30,771
Administrators' Salaries	3,974	3,528	(446)	27,674	24,697	(2,978)	50,805
Other Certificated Salaries	-	-	-	-	-	-	-
Total Certificated Salaries	41,906	33,418	(8,487)	281,886	233,929	(47,957)	481,225
Classified Salaries							
Instructional Salaries	82	69	(14)	565	480	(85)	987
Support Salaries	138	110	(29)	902	769	(133)	1,582
Supervisors' and Administrators' Salaries	819	514	(305)	4,718	3,598	(1,120)	7,401
Clerical and Office Staff Salaries	303	92	(211)	1,282	647	(635)	1,331
Other Classified Salaries	-	-	-	-	-	-	-
Total Classified Salaries	1,343	785	(558)	7,467	5,493	(1,974)	11,300
Benefits							
State Teachers' Retirement System, certificated positions	-	5,319	5,319	160	37,234	37,074	63,829
Public Employees' Retirement System, classified positions	-	-	-	-	-	-	-
OASDI/Medicare/Alternative, certificated positions	267	41	(226)	1,450	284	(1,166)	486
OASDI/Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Medicare/Alternative, certificated positions	590	413	(177)	3,984	2,893	(1,091)	4,959
Medicare/Alternative, classified positions	-	-	-	-	-	-	-
Health and Welfare Benefits, certificated positions	37,740	8,140	(29,600)	89,742	56,981	(32,761)	97,682
Health and Welfare Benefits, classified positions	-	-	-	-	-	-	-
State Unemployment Insurance, certificated positions	1,098	7,183	6,085	1,289	15,802	14,512	28,731
State Unemployment Insurance, classified positions	-	-	-	-	-	-	-
Workers' Compensation Insurance, certificated positions	-	399	399	1,708	2,793	1,085	4,788
Workers' Compensation Insurance, classified positions	-	-	-	-	-	-	-
Other Benefits, certificated positions	-	-	-	-	-	-	-
Other Benefits, classified positions	-	-	-	-	-	-	-
Total Benefits	39,695	21,495	(18,201)	98,334	115,987	17,653	200,476
Books & Supplies							
Textbooks and Core Materials	-	617	617	13,354	4,317	(9,038)	7,400
Books and Reference Materials	84	13,542	13,458	54,363	94,792	40,428	162,500

California Online Public Schools Central Coast

Budget vs Actual

For the period ended January 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
School Supplies	-	1,532	1,532	1,557	10,726	9,168	18,387
Software	706	5,756	5,049	54,014	40,289	(13,725)	69,067
Office Expense	4	211	208	1,525	1,479	(46)	2,535
Business Meals	4	284	279	4	1,985	1,980	3,402
School Fundraising Expense	-	-	-	-	-	-	-
Noncapitalized Equipment	273	3,451	3,177	8,111	24,154	16,043	41,407
Food Services	-	-	-	-	-	-	-
Total Books & Supplies	1,072	25,391	24,320	132,930	177,740	44,811	304,698
Subagreement Services							
Nursing	-	-	-	504	-	(504)	-
Special Education	14,053	8,467	(5,586)	22,374	59,267	36,892	101,600
Substitute Teacher	-	-	-	4,030	-	(4,030)	-
Transportation	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Other Educational Consultants	2,363	8,877	6,514	9,649	62,138	52,489	106,522
Instructional Services	-	-	-	2,080	-	(2,080)	-
Total Subagreement Services	16,416	17,344	928	38,637	121,405	82,767	208,122
Operations & Housekeeping							
Auto and Travel	44	1,333	1,289	55	9,333	9,279	16,000
Dues & Memberships	-	108	108	3,550	758	(2,791)	1,300
Insurance	262	8	(254)	1,882	58	(1,824)	100
Utilities	-	46	46	-	325	325	557
Janitorial Services	-	75	75	-	525	525	900
Miscellaneous Expense	-	-	-	-	-	-	-
ASB Fundraising Expense	-	-	-	-	-	-	-
Communications	84	1,087	1,003	226	7,608	7,382	13,043
Postage and Shipping	0	-	(0)	2,162	-	(2,162)	-
Total Operations & Housekeeping	391	2,658	2,268	7,875	18,608	10,734	31,900
Facilities, Repairs & Other Leases							
Rent	-	543	543	-	3,803	3,803	6,520
Additional Rent	(145)	29	174	628	203	(425)	348
Equipment Leases	-	32	32	-	222	222	380
Other Leases	145	-	(145)	145	-	(145)	-
Real/Personal Property Taxes	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
Total Facilities, Repairs & Other Leases	-	604	604	774	4,228	3,454	7,248
Professional/Consulting Services							
IT	(87)	5,208	5,295	38,979	36,458	(2,520)	62,500
Audit & Taxes	-	-	-	4,201	918	(3,283)	918
Legal	26	437	411	416	3,058	2,642	5,242
Professional Development	2	1,212	1,210	3,648	8,483	4,836	14,543
General Consulting	357	1,009	652	50,649	7,062	(43,587)	12,106
Special Activities/Field Trips	-	-	-	309	-	(309)	-
Bank Charges	95	133	38	120	933	813	1,599
Printing	-	-	-	-	-	-	-
Other Taxes and Fees	89	492	403	123	3,443	3,321	5,903
Payroll Service Fee	-	-	-	14,375	-	(14,375)	-
Management Fee	1,627	596	(1,031)	5,271	4,171	(1,100)	7,150
District Oversight Fee	-	1,138	1,138	-	6,533	6,533	13,596
County Fees	-	-	-	-	-	-	-
SPED Encroachment	248	-	(248)	758	-	(758)	-
Public Relations/Recruitment	672	1,229	557	14,682	8,606	(6,076)	14,753
Scholarships	-	-	-	-	-	-	-
Total Professional/Consulting Services	3,029	11,455	8,425	133,529	79,665	(53,863)	138,310
Depreciation							
Depreciation Expense	-	-	-	-	-	-	-
Total Depreciation	-	-	-	-	-	-	-
Interest							
Interest Expense	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-
Total Expenses	103,852	113,150	9,298	701,430	757,056	55,625	1,383,280
Change in Net Assets	(21,551)	17,709	(39,260)	(259,946)	(39,607)	(220,338)	123,060
Net Assets, Beginning of Period	(40,190)			198,205			
Net Assets, End of Period	\$ (61,741)			\$ (61,741)			

California Online Public Schools

Statement of Financial Position

January 31, 2024

	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	26,628,103	\$ 8,905,397	\$ 11,431,105	\$ 2,052,227	\$ 2,763,768	\$ 761,608	\$ 52,542,208
Accounts Receivable	(7,966,130)	(564,223)	1,769,050	240,170	(192,708)	17,353	(6,696,488)
Public Funding Receivables	1,796,540	260,511	220,561	53,189	-	-	2,330,801
Due To/From Related Parties	10,596,541	(3,396,558)	(3,338,198)	(819,318)	(2,499,506)	(542,961)	-
Prepaid Expenses	299,615	38,474	81,498	460	10,358	534	430,939
Total Current Assets	31,354,669	5,243,601	10,164,016	1,526,728	81,912	236,534	48,607,460
Long-Term Assets							
Property & Equipment, Net	286,113	34,236	201,960	8,559	25,677	4,279	560,824
Deposits	20,287	100	-	-	-	-	20,387
Total Long Term Assets	306,400	34,336	201,960	8,559	25,677	4,279	581,211
Total Assets	\$ 31,661,069	\$ 5,277,937	\$ 10,365,976	\$ 1,535,287	\$ 107,589	\$ 240,813	\$ 49,188,671
Liabilities							
Current Liabilities							
Accounts Payable	\$ -	\$ 1,075,623	\$ 3,010,707	\$ -	\$ -	\$ -	4,086,330
Accrued Liabilities	3,139,996	68,189	2,502,590	314,425	733,429	181,434	6,940,062
Deferred Revenue	5,500,588	1,189,932	2,131,347	340,235	484,910	116,545	9,763,556
Capital Lease, Current Portion	248,755	32,097	84,255	8,024	24,074	4,013	401,218
Total Current Liabilities	8,889,339	2,365,841	7,728,899	662,684	1,242,413	301,991	21,191,166
Long-Term Liabilities							
Notes Payable, Net of Current Portion	34,929	4,507	11,831	1,127	3,379	563	56,336
Total Long-Term Liabilities	34,929	4,507	11,831	1,127	3,379	563	56,336
Total Liabilities	8,924,268	2,370,348	7,740,730	663,811	1,245,792	302,554	21,247,502
Total Net Assets	22,736,801	2,907,589	2,625,246	871,476	(1,138,202)	(61,741)	27,941,169
Total Liabilities and Net Assets	\$ 31,661,069	\$ 5,277,937	\$ 10,365,976	\$ 1,535,287	\$ 107,589	\$ 240,813	\$ 49,188,671

California Online Public Schools

Statement of Cash Flows

For the period ended January 31, 2024

	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 01/31/24
Cash Flows from Operating Activities							
Change in Net Assets	\$ 4,448,154	\$ 833,408	\$ 1,857,796	\$ 128,356	\$ (143,725)	\$ (21,551)	\$ 7,102,438
Adjustments to reconcile change in net assets to net cash flows from operating activities:							
Depreciation	542	-	9,341	-	-	-	9,883
Decrease/(Increase) in Operating Assets:							
Public Funding Receivables	(1,796,540)	(260,511)	(220,561)	(53,189)	-	-	(2,330,801)
Grants, Contributions & Pledges Receivable	-	-	133,078	840	49,078	-	182,996
Due from Related Parties	4,307,739	364,395	(5,071,580)	71,931	270,811	56,705	-
Prepaid Expenses	(32,839)	(5,445)	(11,613)	(1,056)	(3,723)	(889)	(55,566)
Accounts Payable	(1,107)	-	(200)	-	-	-	(1,307)
Accrued Expenses	1,681,667	231,160	492,985	44,817	158,038	37,740	2,646,407
Deferred Revenue	(1,730,703)	-	-	-	-	(57,963)	(1,788,666)
Total Cash Flows from Operating Activities	6,876,912	1,163,007	(2,810,755)	191,698	330,479	14,043	5,765,384
Cash Flows from Investing Activities							
Purchases of Property & Equipment	(361)	-	(4,670)	-	-	-	(5,032)
Total Cash Flows from Investing Activities	(361)	-	(4,670)	-	-	-	(5,032)
Change in Cash & Cash Equivalents	6,876,551	1,163,007	(2,815,426)	191,698	330,479	14,043	5,760,352
Cash & Cash Equivalents, Beginning of Period	19,751,553	7,742,389	14,246,531	1,860,529	2,433,289	747,566	46,781,856
Cash and Cash Equivalents, End of Period	\$ 26,628,103	\$ 8,905,397	\$ 11,431,105	\$ 2,052,227	\$ 2,763,768	\$ 761,608	\$ 52,542,208

California Online Public Schools Central Coast

Accounts Payable Aging

January 31, 2024

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
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\$ - \$ - \$ - \$ - \$ -

Total Outstanding Invoices \$ - \$ - \$ - \$ - \$ - \$ -

California Online Public Schools Monterey Bay

Accounts Payable Aging

January 31, 2024

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
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\$ - \$ - \$ - \$ - \$ -

Total Outstanding Invoices \$ - \$ - \$ - \$ - \$ - \$ -

California Online Public Schools Academy North Bay

Accounts Payable Aging

January 31, 2024

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
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\$ - \$ - \$ - \$ - \$ -

Total Outstanding Invoices \$ - \$ - \$ - \$ - \$ - \$ -

California Online Public Schools Northern California

Accounts Payable Aging

January 31, 2024

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
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Total Outstanding Invoices \$ - \$ - \$ - \$ - \$ - \$ -

California Online Public Schools Academy Central Valley

Accounts Payable Aging

January 31, 2024

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
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\$ - \$ - \$ - \$ - \$ - \$ -

Total Outstanding Invoices \$ - \$ - \$ - \$ - \$ - \$ -

California Online Public Schools Southern California

Accounts Payable Aging

January 31, 2024

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
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Total Outstanding Invoices \$ _____ - \$ _____ - \$ _____ - \$ _____ - \$ _____ - \$ _____ -

California Online Public Schools Southern California

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10316	Charter Impact	Business Mgmt Svcs - 01/24	1/8/2024	\$ 105,240
10317	A-1 Self Storage	Storage Rental - 01/08/24 - 07/07/24	1/12/2024	3,744
10318	Accelerate Education Incorporated	Enrichment Svcs - 2023-2024 online (4150)	1/12/2024	147,665
10319	Brandastic, Inc.	Licence - Contract - 2nd of 2 20% Payments	1/12/2024	34,800
10320	Branche Jones	Consulting Svcs - 12/23	1/12/2024	4,000
10321	Capistrano Unified School District	Oversight Fees - 11/23	1/12/2024	47,071
10322	Crown Facility Solutions Inc	Janitorial Svcs - 01/24	1/12/2024	1,296
10323	FeldCare Connects	SpEd Svcs - 11/23 - 12/23	1/12/2024	300
10324	Law Offices of Michelle Won	Legal Svcs - 12/23	1/12/2024	825
10325	Notable Inc	Licence - 12 Months	1/12/2024	99
10326	Oxford Consulting Services Inc.	SpEd Svcs - 10/23	1/12/2024	114,788
10327	Qualtrics LLC	Licence - 12/07/23 - 12/06/24	1/12/2024	1,500
10328	San Diego Gas & Electric	Utility Svcs - 10/03/23 - 10/31/23	1/12/2024	2,085
10329	Scribbles Software	Licence - 01/01/24 - 12/31/24	1/12/2024	11,500
10330	T-Mobile	Communication Svcs - 11/21/23 - 12/20/23	1/12/2024	679
10331	T-Mobile	Communication Svcs - 11/21/23 - 12/20/23	1/12/2024	2,944
10332	Law Offices of Young, Minney & Corr LLP	Legal Svcs - 12/23	1/12/2024	6,075
10333	Brandastic, Inc.	Marketing - Annual Website Hosting	1/19/2024	420
10334	CE Mechanical Inc	HVAC Repairs - 4rd Quarter 2023 Maintenance	1/19/2024	281
10335	Community Therapy Services	SpEd Svcs - 09/23	1/19/2024	2,320
10336	Corodata Records Management Inc.	Document Storage Mgmt - 12/01/23 - 12/31/23	1/19/2024	197
10337	Effectual Educational Consulting Services	SpEd Svcs - 10/23	1/19/2024	32,533
10338	El Paseo Childrens Center Inc.	SpEd Svcs - 10/23	1/19/2024	242,528
10339	Sarah Franks	Reimb - 01/07/24 - 01/10/24	1/19/2024	351
10340	Yessenia Gaines	Reimb - 12/01/23 - 12/15/23	1/19/2024	72
10341	Kristina Meredith	Reimb - 01/08/24 - 01/10/24	1/19/2024	168
10342	Milestones Therapy Group, A Prof. SLP Corporation	SpEd Svcs - 09/23	1/19/2024	99,144
10343	Netrix	Professional Svcs - 01/24	1/19/2024	3,080
10344	Candace Niboli	Reimb - 01/08/24 - 01/10/24	1/19/2024	54
10345	Josue Perez	Reimb - 01/07/24 - 01/10/24	1/19/2024	142
10346	Philadelphia Insurance Companies	Insurance - 01/24	1/19/2024	16,399
10347	Pitney Bowes Global Financial Services LLC	Late Fees	1/19/2024	48
10348	Catherine Schwartz	Reimb - 01/07/24 - 01/10/24	1/19/2024	218
10349	Elizabeth Shannon	Reimb - 10/10/24	1/19/2024	78
10350	Stanford Sierra Youth & Families	SpEd Svcs - 09/23	1/19/2024	99,330
10351	Lyndsie Williams	Reimb - 01/08/24 - 01/10/24	1/19/2024	143
10352	Jannel Wyant	Reimb - 01/08/24 - 01/10/24	1/19/2024	136
10353	Law Offices of Young, Minney & Corr LLP	Legal Svcs - 12/23 SpEd	1/19/2024	488
10354	IXL Learning Inc	Licence - (700) Students	1/23/2024	16,800
10355	Adapted Childs Play LLC	SpEd Svcs - 11/23	1/25/2024	550
10356	AT&T	Communication Svcs - 01/07/24 - 02/07/24	1/25/2024	1,074
10357	AT&T	Communication Svcs - 01/07/24 - 02/06/24	1/25/2024	531
10358	Samantha Canto	Reimb - 01/07/24 - 01/10/24	1/25/2024	323
10359	CE Mechanical Inc	HVAC Repairs - 12/23	1/25/2024	281
10360	Corodata Shredding Inc	Shredding Svcs - 12/11/23	1/25/2024	39
10361	Department of Justice	Fingerprinting Svcs - 12/23	1/25/2024	32
10362	FeldCare Connects	SpEd Svcs - 11/23 - 12/23	1/25/2024	300
10363	The Hartford	Workers Compensation Ins - 7/1/23-7/1/24 - 17143054 4 Pay	1/25/2024	55,566
10364	Headstand	Consulting Svcs - January 2024 Retainer	1/25/2024	18,000
10365	Incident IQ, LLC	License - 02/01/24 - 10/08/24	1/25/2024	2,994
10366	Kellogg West Conference Center	Facility Rental - 04/22/24 - 04/26/24	1/25/2024	VOID
10367	Netrix	Professional Svcs - 11/01/23 - 11/30/23	1/25/2024	3,080
10369	PC Connection Sales Corp	12.9 iPadPro WiFi 256GB (3) - Credit	1/25/2024	309
10370	Pearson Virtual Schools USA	SpEd Svcs	1/25/2024	6,230
10371	San Diego Gas & Electric	Utilities - 12/01/23 - 01/02/24	1/25/2024	1,198
10372	Santa Margarita Water District	Water Svcs - 12/05/23 - 01/09/24	1/25/2024	217
10373	Sean Van Bussel	Reimb - 01/11/24 - 01/12/24	1/25/2024	130
10374	Phil Wenker	Reimb - 01/10/24 - 01/12/24	1/25/2024	140
10375	April Yi	Reimb - 01/11/24 - 01/12/24	1/25/2024	121
10376	Zachary Bennett	Reimb - 01/22/24 - 01/23/24	1/31/2024	83
10377	Brandastic, Inc.	Marketing - 02/24	1/31/2024	21,000
10378	CE Mechanical Inc	HVAC Repairs - 01/24	1/31/2024	295
10379	Crown Facility Solutions Inc	Janitorial Supplies	1/31/2024	50
10380	Shawn Dunkley	Reimb - 01/17/24	1/31/2024	143
10381	Sehar Ellahi	Reimb - 12/12/23	1/31/2024	103
10382	Every Special Child LLC	SpEd Svcs - 11/23	1/31/2024	12,758
10383	Chloee Farris	Reimb - 01/22/24 - 01/23/24	1/31/2024	108

California Online Public Schools Southern California

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10384	FeldCare Connects	SpEd Svcs - 01/24	1/31/2024	300
10385	The Great Books Foundation	Textbooks - 1 Year	1/31/2024	5,250
10386	Kristen Hager	Reimb - 01/07/24 - 01/12/24	1/31/2024	468
10387	Hilton Garden Inn - Fontana	Facility Rental - 04/29/24 - 05/02/24	1/31/2024	4,380
10388	PC Connection Sales Corp	15.6 Inch Monitor - Credit	1/31/2024	11,613
10389	Pearson Virtual Schools USA	SpEd Svcs - 01/24	1/31/2024	5,830
10390	Pitney Bowes Bank Inc Purchase Power	Postage - 12/14/23 - 12/17/23	1/31/2024	1,526
10391	School Services of California Inc.	Consulting Svcs - 12/06/23	1/31/2024	325
10392	Robert Sima	Reimb - 01/22/24 - 01/23/24	1/31/2024	98
10393	TinyEye Therapy Services	SpEd Svcs - 10/23	1/31/2024	6,696
10394	TTC4SUCCESS	SpEd Svcs - 12/23	1/31/2024	61,113
10395	US Bank Equipment Finance	Equipment Lease - 01/08/24 - 02/08/24	1/31/2024	1,051
10396	Sean Van Bussel	Reimb - 01/22/24 - 01/23/24	1/31/2024	130
10397	Zoom Video Communications Inc	Communication Svcs - 01/19/24 - 01/19/25	1/31/2024	1,635
ACH	Chase Bank	Bank Fee	1/16/2024	223
ACH	JP Morgan Chase - Credit Card	CC Pmt - 01/24/24	1/24/2024	38,163

Total Disbursements Issued in January \$ 1,155,008

California Online Public Schools Academy Central Valley

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
40033	El Paseo Childrens Center Inc.	SpEd Svcs - 10/23	1/12/2024	\$ 45,725
40034	Holiday Inn Express Porterville	Facility Rental - 01/03/24	1/12/2024	1,000
40035	Oxford Consulting Services Inc.	SpEd Svcs - 11/23	1/12/2024	2,266
40036	Community Therapy Services	SpEd Svcs - 09/23	1/19/2024	299
40037	Effectual Educational Consulting Services	SpEd Svcs - 10/23	1/19/2024	5,969
40038	El Paseo Childrens Center Inc.	SpEd Svcs - 09/23	1/19/2024	2,460
40039	Pearson Virtual Schools USA	SpEd Svcs	1/25/2024	1,780
40040	Anthony Community Center	Facility Rental - 03/21/24	1/31/2024	64
40041	Bishop Elks Park	Facility Rental - 05/13/24	1/31/2024	1,500
40042	Pearson Virtual Schools USA	SpEd Svcs - 01/24	1/31/2024	1,780
40043	TinyEye Therapy Services	SpEd Svcs - 11/23	1/31/2024	2,156
ACH	Chase Bank	Bank Fee	1/16/2024	<u>77</u>

Total Disbursements Issued in January \$ 65,076

California Online Public Schools Northern California

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
60083	Squeaky Clean	Janitorial Svcs - 11/08/23 - 12/05/23	1/4/2024	VOID
60085	Squeaky Clean	Janitorial Svcs - 11/08/23 - 12/05/23	1/4/2024	\$ 1,700
60086	Courtyard by Marriot San Francisco Airport	Facility Rental - 04/29/24 - 05/03/24	1/8/2024	6,373.40
60087	GreenWorks Commerical Janitorial Services	Janitorial Svcs - 12/23	1/8/2024	1,067.00
60088	Alhambra	Drinking Water - 12/23	1/12/2024	61.45
60089	Brady Industries	Office Supplies	1/12/2024	536.09
60090	California Labor Law Poster Service	Office Supplies	1/12/2024	79.50
60091	Charter Communications	Communications - 12/01/23 - 12/31/23 - Credit Balance	1/12/2024	199.97
60092	El Paseo Childrens Center Inc.	SpEd Svcs - 10/23	1/12/2024	63,393.71
60093	GreenWorks Commerical Janitorial Services	Janitorial Svcs - 01/24	1/12/2024	1,188.50
60094	Oxford Consulting Services Inc.	SpEd Svcs - 11/23	1/12/2024	6,956.93
60095	Pitney Bowes Global Financial Services LLC	Postage Machine Lease - 12/30/23 - 03/29/24	1/12/2024	283.57
60096	California State University, East Bay	Facility Rental - 05/20/24 - 05/24/24	1/19/2024	4,450.00
60097	Center for Accessible Technology	SpEd Svcs - 11/23	1/19/2024	223.50
60098	Community Therapy Services	SpEd Svcs - 10/23	1/19/2024	3,102.50
60099	Effectual Educational Consulting Services	SpEd Svcs - 10/23	1/19/2024	15,773.00
60100	Lodi Hospitality LLC	Facility Rental	1/19/2024	8,660.00
60101	Law Offices of Young, Minney & Corr LLP	Legal Svcs - 12/23 SpEd	1/19/2024	292.50
60102	Holiday Inn Express	Facility Rental - 04/22/24 - 04/26/23	1/25/2024	1,629.38
60103	Pearson Virtual Schools USA	SpEd Svcs	1/25/2024	3,290.00
60104	The Phillips Academy	SpEd Svcs - 12/23	1/25/2024	5,073.75
60105	Teamwork Speech Therapy Inc	SpEd Svcs - 12/23	1/25/2024	600.00
60106	Alvin Medina	Photography Svcs	1/31/2024	500.00
60107	TinyEye Therapy Services	SpEd Svcs - 12/23	1/31/2024	766.66
ACH	Modesto Irrigation District	Utilities	1/25/2024	183.50

Total Disbursements Issued in January \$ 126,385

California Online Public Schools Academy North Bay

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
30018	El Paseo Childrens Center Inc.	SpEd Svcs - 10/23	1/12/2024	\$ 3,674
30019	Oxford Consulting Services Inc.	SpEd Svcs - 11/23	1/12/2024	990
30020	Youth Ag & Leadership Foundation of Sonoma Co	Physical Fitness Testing - 03/19/24	1/12/2024	915
30021	Community Therapy Services	SpEd Svcs - 10/23	1/19/2024	405
30022	Effectual Educational Consulting Services	SpEd Svcs - 10/23	1/19/2024	83

Total Disbursements Issued in January \$ 6,066

California Online Public Schools Monterey Bay

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
20023	El Paseo Childrens Center Inc.	SpEd Svcs - 10/23	1/12/2024	\$ 22,911
20024	Oxford Consulting Services Inc.	SpEd Svcs - 11/23	1/12/2024	3,317
20025	Scotts Valley Unified School District	Oversight Fees 2022-23, Admin Cost	1/12/2024	57,528
20026	Effectual Educational Consulting Servi	SpEd Svcs - 10/23	1/19/2024	4,897
20027	Pearson Virtual Schools USA	SpEd Svcs	1/25/2024	350
20028	Veterans Memorial Campground	Facility Rental - 03/19/24	1/25/2024	85

Total Disbursements Issued in January \$ 89,088

California Online Public Schools Central Coast

Check Register

For the period ended January 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
70014	El Paseo Childrens Center Inc.	SpEd Svcs - 10/23	1/12/2024	\$ 8,381
70015	Oxford Consulting Services Inc.	SpEd Svcs - 11/23	1/12/2024	463
70016	City of San Luis Obispo	Permit	1/19/2024	44
70017	Effectual Educational Consulting S	SpEd Svcs - 10/23	1/19/2024	510
ACH	Chase Bank	Bank Fee 12/23	1/4/2024	95

Total Disbursements Issued in January \$ 9,493