



California Online Public Schools

Monthly Financial Presentation – March 2024

Summary



		TOTAL		
Revenue	Enrollment	8,491	8,451	-40.34
	ADA	8,324	8,285	-39.20
		Feb	Mar	Variance
	State Aid-Rev Limit	\$ 105,038,758	\$ 104,755,470	\$ (283,288)
	Federal Revenue	5,904,241	6,049,072	144,831
	Other State Revenue	10,547,665	10,422,729	(124,936)
	Other Local Revenue	236,794	127,743	(109,051)
	Total Revenue	\$ 121,727,458	\$ 121,355,014	\$ (372,444)
Expenses	Certificated Salaries	\$ 41,182,315	\$ 41,129,307	(\$53,008)
	Classified Salaries	1,111,989	1,190,602	78,613
	Benefits	18,548,620	17,892,071	(656,549)
	Books and Supplies	26,642,066	27,015,105	373,039
	Subagreement Services	10,092,030	10,207,520	115,490
	Operations	1,272,315	1,244,671	(27,644)
	Facilities	954,598	927,778	(26,820)
	Professional Services	12,832,306	13,764,410	932,104
	Depreciation	39,842	44,410	4,568
	Interest	0	0	0
		Total Expenses	\$ 112,676,081	\$ 113,415,874
Full-Year	Total Surplus(Deficit)	\$ 9,051,377	\$ 7,939,140	(\$1,112,237)
	Beginning Fund Balance	\$23,321,711	\$23,321,711	\$0
	Ending Fund Balance	\$32,373,088	\$31,260,852	(\$1,112,236)
	As a % of Annual Expenses	29%	28%	



Highlights

- **Attendance: 39 less ADA (-0.5%)**
(P2 ADA Locked)
- **Revenues: -\$370K**, led by P2 ADA
- **Expenses: \$740K**, driven by PVS catch up invoices
- **Surplus: \$8M total; -\$1.1M**
- **Fund balance: \$32.3M**
- **Cash: \$47.6M** as of 3/31, +\$6.1M

Attendance Data and Metrics



- Total enrollment forecasted at **8,451** students
- Total attendance forecasted at **8,285**, **-39** less than prior forecast
- ADA Changes: SoCal (-25), Central Valley (-8), NorCal (-10), North Bay (+5), Monterey Bay (flat), and Central Coast (-3)

SoCal

<i>Enrollment & Per Pupil Data</i>			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	4,990	4,995	5,149
ADA	4,922	4,896	5,046
Attendance Rate	98.6%	98.0%	98.0%
Unduplicated %	52.4%	52.4%	51.0%
Revenue per ADA		\$14,736	\$14,707
Expenses per ADA		\$13,890	\$13,426

Central Valley

<i>Enrollment & Per Pupil Data</i>			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	825	825	657
ADA	801	801	644
Attendance Rate	97.1%	97.1%	98.0%
Unduplicated %	65.1%	65.1%	64.0%
Revenue per ADA		\$15,604	\$15,662
Expenses per ADA		\$14,428	\$14,517

NorCal

<i>Enrollment & Per Pupil Data</i>			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	1,762	1,763	1,788
ADA	1,739	1,729	1,766
Attendance Rate	98.6%	98.0%	98.0%
Unduplicated %	50.8%	50.8%	49.1%
Revenue per ADA		\$14,230	\$13,944
Expenses per ADA		\$13,285	\$13,517

North Bay

<i>Enrollment & Per Pupil Data</i>			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	161	161	141
ADA	158	163	139
Attendance Rate	97.9%	98.0%	98.0%
Unduplicated %	57.0%	57.0%	56.8%
Revenue per ADA		\$15,124	\$14,978
Expenses per ADA		\$14,054	\$13,809

Monterey Bay

<i>Enrollment & Per Pupil Data</i>			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	571	571	471
ADA	560	560	462
Attendance Rate	98.1%	98.1%	98.0%
Unduplicated %	39.0%	39.0%	37.1%
Revenue per ADA		\$13,787	\$13,576
Expenses per ADA		\$12,300	\$12,971

Central Coast

<i>Enrollment & Per Pupil Data</i>			
	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>
Average Enrollment	137	137	112
ADA	135	135	110
Attendance Rate	98.5%	98.5%	98.0%
Unduplicated %	48.0%	48.0%	45.3%
Revenue per ADA		\$14,111	\$13,699
Expenses per ADA		\$12,545	\$12,580

Revenue

- FY24 annual revenues forecasted at \$121M; -\$370K to prior projection

SoCal

Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 38,495,087	\$ 42,766,815	\$ (4,271,728)	\$ 61,551,270	\$ 63,140,460	\$ (1,589,189)
Federal Revenue	2,791,497	2,921,998	(130,501)	4,264,637	4,877,546	(612,909)
Other State Revenue	4,948,703	3,446,369	1,502,335	6,269,844	6,187,889	81,955
Other Local Revenue	64,395	-	64,395	64,395	-	64,395
Total Revenue	\$ 46,299,682	\$ 49,135,182	\$ (2,835,499)	\$ 72,150,146	\$ 74,205,895	\$ (2,055,748)

- SoCal: -\$320K to prior forecast, driven by 25 less ADA (-\$13K/ADA)

Central Valley

Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 5,457,107	\$ 5,873,399	\$ (416,292)	\$ 10,840,219	\$ 8,640,774	\$ 2,199,446
Federal Revenue	415,934	419,337	(3,403)	673,925	662,318	11,607
Other State Revenue	672,029	455,419	216,610	981,974	779,179	202,795
Other Local Revenue	7,002	-	7,002	7,002	-	7,002
Total Revenue	\$ 6,552,071	\$ 6,748,155	\$ (196,084)	\$ 12,503,120	\$ 10,082,271	\$ 2,420,850

- Central Valley: -\$120K; 8 less ADA

NorCal

Revenue

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 10,757,556	\$ 14,365,200	\$ (3,607,644)	\$ 21,705,234	\$ 21,974,932	\$ (269,699)
Federal Revenue	524,091	418,718	105,373	767,164	522,118	245,047
Other State Revenue	1,503,165	1,162,472	340,694	2,092,559	2,132,029	(39,470)
Other Local Revenue	35,418	-	35,418	35,418	-	35,418
Total Revenue	\$ 12,820,230	\$ 15,946,390	\$ (3,126,159)	\$ 24,600,374	\$ 24,629,078	\$ (28,704)

- NorCal: Flat to prior projection

Revenue



North Bay

Revenue

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 1,074,368	\$ 1,188,986	\$ (114,618)
Federal Revenue	91,982	91,157	825
Other State Revenue	157,489	97,801	59,688
Other Local Revenue	122	-	122
Total Revenue	\$ 1,323,960	\$ 1,377,944	\$ (53,984)

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 2,083,457	\$ 1,759,868	\$ 323,589
Federal Revenue	174,972	152,953	22,019
Other State Revenue	213,103	168,350	44,752
Other Local Revenue	122	-	122
Total Revenue	\$ 2,471,653	\$ 2,081,172	\$ 390,482

- **North Bay: +\$85K to prior forecast (+4%); 5 added ADA (\$15K/ADA)**

Monterey Bay

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

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 3,521,737	\$ 3,825,124	\$ (303,387)
Federal Revenue	-	36,747	(36,747)
Other State Revenue	477,662	319,534	158,128
Other Local Revenue	10,286	-	10,286
Total Revenue	\$ 4,009,685	\$ 4,181,405	\$ (171,720)

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 6,891,403	\$ 5,652,685	\$ 1,238,718
Federal Revenue	128,534	57,727	70,807
Other State Revenue	695,596	559,089	136,507
Other Local Revenue	10,286	-	10,286
Total Revenue	\$ 7,725,820	\$ 6,269,501	\$ 1,456,319

- **Monterey Bay: Flat to prior forecast**

Central Coast

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

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 564,756	\$ 926,055	\$ (361,299)
Federal Revenue	-	8,801	(8,801)
Other State Revenue	128,610	76,387	52,223
Other Local Revenue	10,521	-	10,521
Total Revenue	\$ 703,887	\$ 1,011,243	\$ (307,356)

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 1,683,887	\$ 1,359,590	\$ 324,297
Federal Revenue	39,840	13,745	26,095
Other State Revenue	169,653	133,005	36,648
Other Local Revenue	10,521	-	10,521
Total Revenue	\$ 1,903,901	\$ 1,506,339	\$ 397,561

- **Central Coast: -\$40K to prior forecast (-2%), driven by 3 less ADA**



Expenses



SoCal

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 17,291,874	\$ 14,297,940	\$ (2,993,934)	\$ 25,316,579	\$ 22,876,704	\$ (2,439,875)
Classified Salaries	542,716	335,747	(206,969)	720,460	537,195	(183,265)
Benefits	4,391,988	6,471,613	2,079,626	9,883,808	8,599,883	(1,283,925)
Books and Supplies	9,754,038	12,605,202	2,851,165	16,787,827	16,806,936	19,109
Subagreement Services	3,599,756	7,539,377	3,939,621	5,527,516	10,052,503	4,524,987
Operations	581,854	859,659	277,805	735,735	1,146,212	410,477
Facilities	606,247	235,507	(370,740)	728,022	314,009	(414,013)
Professional Services	8,710,588	5,552,034	(3,158,553)	8,303,845	7,406,486	(897,359)
Depreciation	1,626	2,325	699	2,376	3,100	724
Total Expenses	\$45,480,687	\$47,899,405	\$2,418,718	\$ 68,006,168	\$ 67,743,028	\$ (263,140)

- **FY24 annual expenses forecasted at \$113M; up 1%**

- **SoCal: +\$700K, PVS catch up payments (+\$590K) & SELPA Admin Fee (+\$150K)**

Central Valley

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 2,210,450	\$ 1,827,730	\$ (382,720)	\$ 3,315,135	\$ 2,924,368	\$ (390,766)
Classified Salaries	69,376	42,919	(26,457)	98,466	68,671	(29,795)
Benefits	866,984	961,858	94,874	2,030,675	1,260,007	(770,669)
Books and Supplies	1,423,743	1,919,461	495,718	3,163,432	2,559,281	(604,151)
Subagreement Services	606,528	940,414	333,886	1,594,720	1,253,886	(340,835)
Operations	77,315	110,959	33,644	95,476	147,945	52,469
Facilities	21,483	32,250	10,767	34,883	43,000	8,117
Professional Services	1,383,139	811,443	(571,696)	1,228,273	1,088,250	(140,023)
Total Expenses	\$ 6,659,018	\$ 6,647,033	\$ (11,985)	\$ 11,561,060	\$ 9,345,407	\$ (2,215,653)

- **Central Valley: +\$105K, PVS catch ups (+\$60K), SELPA Admin Fee (+\$25K)**

NorCal

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 6,043,762	\$ 4,997,338	\$ (1,046,424)	\$ 8,857,651	\$ 7,995,741	\$ (861,909)
Classified Salaries	189,687	117,348	(72,339)	257,726	187,758	(69,968)
Benefits	1,876,096	2,324,436	448,340	3,925,424	3,070,351	(855,073)
Books and Supplies	3,141,306	4,492,900	1,351,594	4,610,296	5,990,534	1,380,238
Subagreement Services	1,159,351	2,624,651	1,465,299	2,141,734	3,499,534	1,357,800
Operations	189,990	297,300	107,310	286,990	396,400	109,410
Facilities	94,392	115,541	21,149	132,231	154,055	21,824
Professional Services	2,780,838	1,917,873	(862,966)	2,712,296	2,580,445	(131,851)
Depreciation	42,034	-	(42,034)	42,034	-	(42,034)
Total Expenses	\$15,517,456	\$16,887,387	\$1,369,931	\$ 22,966,380	\$ 23,874,817	\$ 908,437

- **NorCal: minimal variance**

Expenses



North Bay

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 475,667	\$ 393,309	\$ (82,357)	\$ 708,897	\$ 629,294	\$ (79,602)
Classified Salaries	14,929	9,236	(5,693)	20,862	14,777	(6,085)
Benefits	168,210	222,920	54,711	417,758	292,217	(125,541)
Books and Supplies	305,268	333,505	28,237	554,434	444,673	(109,761)
Subagreement Services	111,917	183,045	71,128	238,832	244,059	5,228
Operations	16,675	31,614	14,939	19,921	42,152	22,231
Facilities	7,102	11,025	3,923	11,427	14,700	3,273
Professional Services	320,893	176,620	(144,273)	324,691	236,850	(87,841)
Total Expenses	\$ 1,420,660	\$ 1,361,273	\$ (59,387)	\$ 2,296,822	\$ 1,918,724	\$ (378,099)

- **FY24 annual expenses forecasted at \$113M; up 1%**

- **North Bay: +\$45K (+2%); PVS catch up invoices (+\$35K) & SELPA Admin Fee (+\$5K)**

Monterey Bay

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,594,882	\$ 1,318,742	\$ (276,140)	\$ 2,383,670	\$ 2,109,987	\$ (273,683)
Classified Salaries	50,056	30,967	(19,089)	76,774	49,547	(27,227)
Benefits	590,803	727,202	136,399	1,296,079	953,016	(343,062)
Books and Supplies	967,080	962,263	(4,817)	1,521,124	1,283,017	(238,107)
Subagreement Services	413,123	644,151	231,028	581,333	858,869	277,536
Operations	53,086	72,075	18,989	85,638	96,100	10,462
Facilities	2,574	26,925	24,351	13,474	35,900	22,426
Professional Services	909,877	449,519	(460,358)	934,725	603,580	(331,145)
Total Expenses	\$ 4,581,481	\$ 4,231,845	\$ (349,636)	\$ 6,892,816	\$ 5,990,017	\$ (902,800)

- **Monterey Bay: minimal variance to prior projection**

Central Coast

Expenses

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 363,745	\$ 300,766	\$ (62,979)	\$ 547,376	\$ 481,225	\$ (66,150)
Classified Salaries	11,416	7,063	(4,354)	16,314	11,300	(5,014)
Benefits	141,180	153,230	12,050	338,327	200,476	(137,851)
Books and Supplies	238,363	228,523	(9,840)	377,992	304,698	(73,294)
Subagreement Services	79,975	156,092	76,116	123,385	208,122	84,737
Operations	14,155	23,925	9,770	20,912	31,900	10,988
Facilities	5,554	5,436	(118)	7,741	7,248	(493)
Professional Services	246,552	103,026	(143,526)	260,580	138,310	(122,270)
Total Expenses	\$ 1,100,940	\$ 978,060	\$ (122,880)	\$ 1,692,627	\$ 1,383,280	\$ (309,347)

- **Central Coast: minimal change to prior forecast**

Fund Balance

TOTAL

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (3,050,726)	\$ 395,315	\$ (3,446,042)	\$ 7,939,140	\$ 8,518,984	\$ (579,844)
Beginning Fund Balance	<u>23,321,711</u>	<u>23,321,711</u>		<u>23,321,711</u>	<u>23,321,711</u>	
Ending Fund Balance	<u>\$ 20,270,985</u>	<u>\$ 23,717,027</u>		<u>\$ 31,260,852</u>	<u>\$ 31,840,693</u>	
	17.9%	21.5%		27.6%	28.9%	

SoCal

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 818,996	\$ 1,235,777	\$ (416,782)	\$ 4,143,978	\$ 6,462,867	\$ (2,318,889)
Beginning Fund Balance	<u>16,289,570</u>	<u>16,289,570</u>		<u>16,289,570</u>	<u>16,289,570</u>	
Ending Fund Balance	<u>\$ 17,108,565</u>	<u>\$ 17,525,347</u>		<u>\$ 20,433,548</u>	<u>\$ 22,752,437</u>	
<i>As a % of Annual Expenses</i>	25.2%	25.9%		30.0%	33.6%	

Central Valley

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (106,947)	\$ 101,122	\$ (208,069)	\$ 942,060	\$ 736,864	\$ 205,196
Beginning Fund Balance	<u>2,585,612</u>	<u>2,585,612</u>		<u>2,585,612</u>	<u>2,585,612</u>	
Ending Fund Balance	<u>\$ 2,478,665</u>	<u>\$ 2,686,734</u>		<u>\$ 3,527,672</u>	<u>\$ 3,322,476</u>	
<i>As a % of Annual Expenses</i>	21.4%	28.7%		30.5%	35.6%	

NorCal

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (2,697,226)	\$ (940,998)	\$ (1,756,228)	\$ 1,633,994	\$ 754,261	\$ 879,733
Beginning Fund Balance	<u>3,157,326</u>	<u>3,157,326</u>		<u>3,157,326</u>	<u>3,157,326</u>	
Ending Fund Balance	<u>\$ 460,100</u>	<u>\$ 2,216,328</u>		<u>\$ 4,791,320</u>	<u>\$ 3,911,587</u>	
<i>As a % of Annual Expenses</i>	2.0%	9.3%		20.9%	16.4%	

Fund Balance



North Bay

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ (96,700)	\$ 16,671	\$ (113,371)
<u>792,412</u>	<u>792,412</u>	
<u>\$ 695,712</u>	<u>\$ 809,083</u>	
<i>30.3%</i>	<i>42.2%</i>	

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 174,831	\$ 162,448	\$ 12,383
<u>792,412</u>	<u>792,412</u>	
<u>\$ 967,243</u>	<u>\$ 954,859</u>	
<i>42.1%</i>	<i>49.8%</i>	

Monterey Bay

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ (571,795)	\$ (50,439)	\$ (521,356)
<u>298,587</u>	<u>298,587</u>	
<u>\$ (273,209)</u>	<u>\$ 248,147</u>	
<i>-4.0%</i>	<i>4.1%</i>	

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 833,003	\$ 279,484	\$ 553,519
<u>298,587</u>	<u>298,587</u>	
<u>\$ 1,131,591</u>	<u>\$ 578,071</u>	
<i>16.4%</i>	<i>9.7%</i>	

Central Coast

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

As a % of Annual Expenses

Year-to-Date		
Actual	Budget	Fav/(Unf)
\$ (397,053)	\$ 33,183	\$ (430,236)
<u>198,205</u>	<u>198,205</u>	
<u>\$ (198,848)</u>	<u>\$ 231,388</u>	
<i>-11.7%</i>	<i>16.7%</i>	

Annual/Full Year		
Forecast	Budget	Fav/(Unf)
\$ 211,274	\$ 123,060	\$ 88,214
<u>198,205</u>	<u>198,205</u>	
<u>\$ 409,478</u>	<u>\$ 321,264</u>	
<i>24.2%</i>	<i>23.2%</i>	

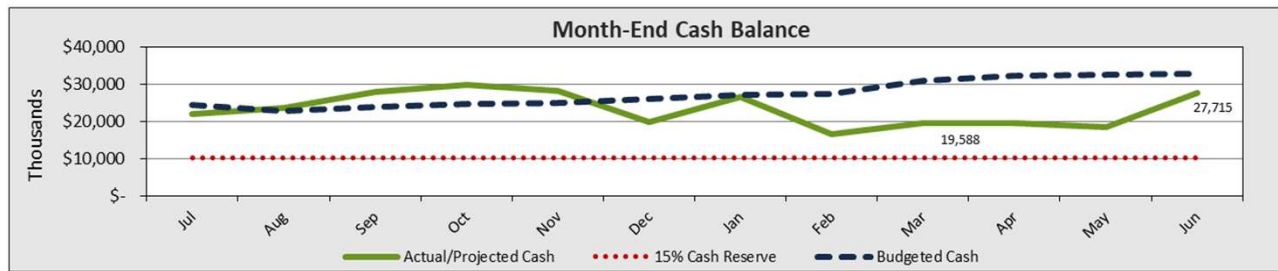


Cash Balance

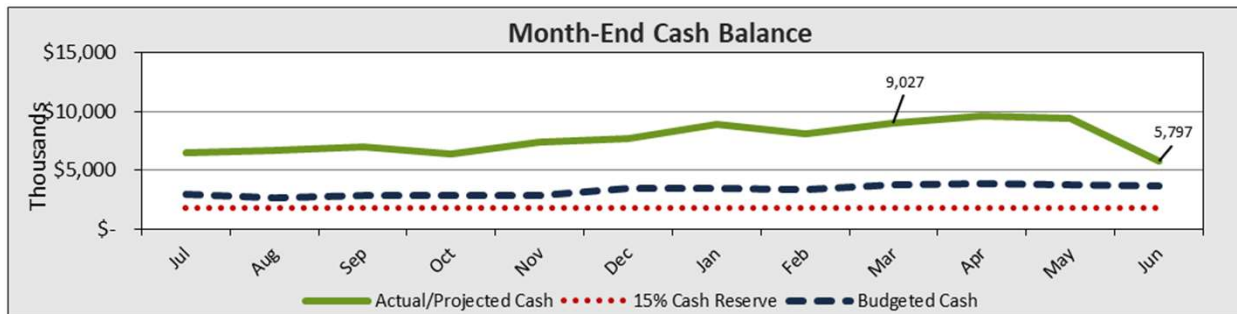
- Current total cash balance of \$47.6M; up from \$41.5M



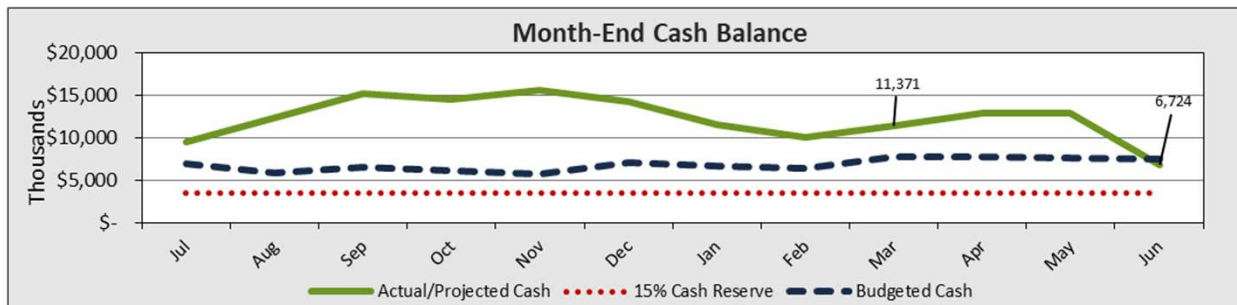
SoCal



Central Valley



NorCal

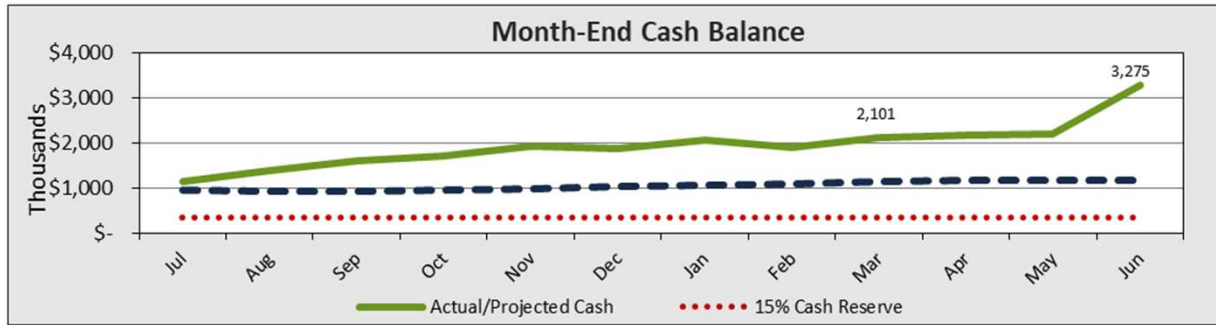


Cash Balance

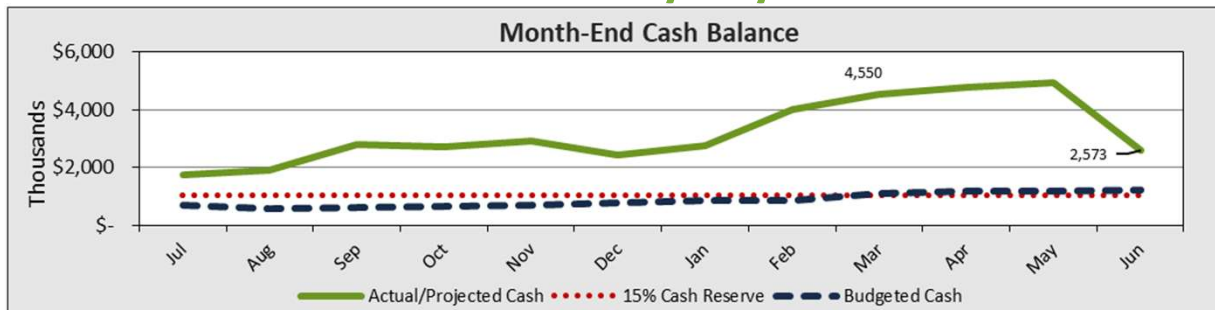
- Current total cash balance of \$47.6M; up from \$41.5M



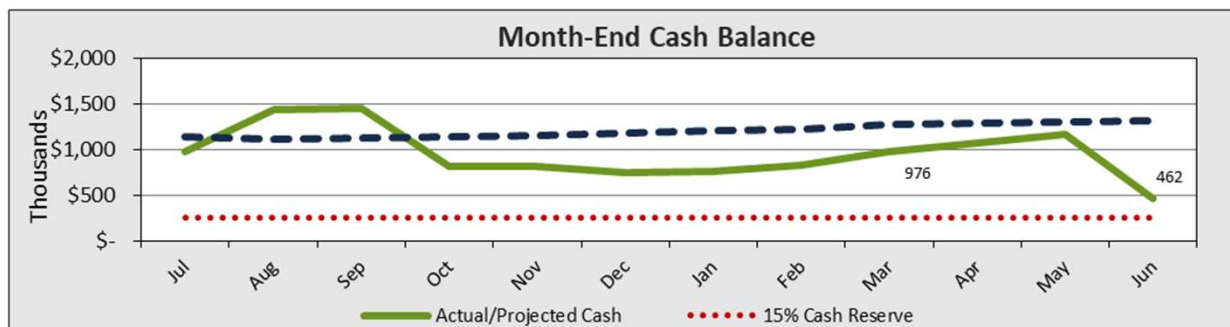
North Bay



Monterey Bay



Central Coast



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 04/23/24

Actuals Through: 3/29/2024

ADA = 4896.08



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 5045.66																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	961,502	-	2,692,205	1,730,703	1,730,703	1,730,703	1,730,703	1,235,145	1,235,145	1,235,145	1,235,145	988,300	145,545	16,650,944	20,625,581	(3,974,637)
8012 Education Protection Account	-	-	241,493	-	-	241,493	-	-	255,129	-	-	-	241,101	979,216	1,009,132	(29,916)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	127,486	-	-	-	-	127,486	-	127,486
8096 In Lieu of Property Taxes	-	2,543,036	-	-	3,390,714	11,867,499	3,390,714	-	3,390,714	3,805,003	3,805,003	3,805,003	7,795,938	43,793,624	41,505,746	2,287,878
	961,502	2,543,036	2,933,698	1,730,703	5,121,417	13,839,695	5,121,417	1,235,145	5,008,474	5,040,148	5,040,148	4,793,303	8,182,584	61,551,270	63,140,460	(1,589,189)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	124,123	120,399	120,399	271,568	636,489	630,707	5,782
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	793,988	-	-	-	-	-	793,988	795,633	(1,645)
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	60,732	-	-	-	77,652	138,384	130,167	8,217
8181 Title IV - Part A	-	-	-	-	-	-	-	-	-	-	-	-	61,655	61,655	56,105	5,550
8296 Other Federal Revenue	-	-	-	-	-	-	1,796,540	61,655	-	623,471	-	-	73,873	2,555,539	3,264,934	(709,395)
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	78,582	-	-	-	-	78,582	-	78,582
	-	-	-	-	-	-	1,796,540	855,643	139,314	747,594	120,399	120,399	484,748	4,264,637	4,877,546	(612,909)
Other State Revenue																
8311 State Special Education	206,870	206,870	372,367	372,367	372,367	-	744,734	381,551	774,426	329,857	329,857	329,857	(137,052)	4,284,070	4,477,518	(193,448)
8550 Mandated Cost	-	-	-	-	173,027	-	-	-	-	-	-	-	-	173,027	172,508	519
8560 State Lottery	-	-	-	-	-	-	-	432,464	386,252	300,659	-	-	-	1,219,124	1,195,821	23,303
8598 Prior Year Revenue	-	-	-	-	-	-	246,548	-	12,513	-	-	-	-	259,061	-	259,061
8599 Other State Revenue	-	-	54,714	-	70,346	35,173	-	70,644	35,471	44,472	22,032	22,032	(20,323)	334,562	342,041	(7,479)
	206,870	206,870	427,081	372,367	615,740	35,173	991,282	884,659	1,208,661	674,987	351,889	351,889	(57,625)	6,269,844	6,187,889	81,955
Other Local Revenue																
8660 Interest Revenue	-	-	10,686	-	15,830	6,799	-	8,656	22,424	-	-	-	-	64,395	-	64,395
8699 School Fundraising	-	-	-	-	153,812	-	-	-	(153,812)	-	-	-	-	-	-	-
	-	-	10,686	-	169,642	6,799	-	8,656	(131,387)	-	-	-	-	64,395	-	64,395
Total Revenue	1,168,372	2,749,906	3,371,465	2,103,070	5,906,799	13,881,667	7,909,239	2,984,103	6,225,062	6,462,729	5,512,436	5,265,591	8,609,707	72,150,146	74,205,895	(2,061,298)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	1,336,153	2,116,459	1,438,756	1,438,756	1,688,398	1,468,195	1,625,376	1,606,182	1,591,803	1,615,000	1,615,000	1,615,000	1,703,031	20,858,108	18,991,275	(1,866,834)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	-	-	492	492	492	591	2,068	7,416	5,348
1200 Pupil Support Salaries	145,224	119,000	122,644	122,644	172,609	112,759	177,851	185,529	178,234	182,000	182,000	182,000	176,379	2,058,871	1,462,827	(596,044)
1300 Administrators' Salaries	262,048	170,018	165,924	165,924	201,225	161,548	188,909	163,075	166,633	171,000	171,000	171,000	239,227	2,397,531	2,415,186	17,655
	1,743,425	2,405,476	1,727,324	1,727,324	2,062,232	1,742,502	1,992,136	1,954,786	1,936,670	1,968,492	1,968,492	1,968,492	2,119,228	25,316,579	22,876,704	(2,439,875)
Classified Salaries																
2100 Instructional Salaries	3,082	4,996	3,484	3,484	4,215	3,681	3,905	-	-	3,428	3,428	3,428	4,114	41,246	46,934	5,688
2200 Support Salaries	8,439	5,251	5,251	5,251	6,855	5,251	6,578	6,036	6,036	5,492	5,492	5,492	6,590	78,016	75,184	(2,832)
2300 Classified Administrators' Salaries	40,063	25,534	26,242	26,242	41,855	25,411	38,932	70,747	74,101	25,121	25,121	25,121	30,145	474,632	351,828	(122,804)
2400 Clerical and Office Staff Salaries	7,214	4,551	7,075	7,075	12,246	8,378	14,417	15,425	15,415	8,279	8,279	8,279	9,935	126,567	63,250	(63,317)
	58,798	40,333	42,051	42,051	65,170	42,721	63,832	92,208	95,552	42,320	42,320	42,320	50,784	720,460	537,195	(183,265)
Benefits																
3101 STRS	-	-	-	-	-	-	-	-	(90,877)	314,731	314,731	314,731	3,194,408	4,047,725	3,034,341	(1,013,384)
3301 OASDI	11,997	7,990	8,447	8,447	11,254	8,130	12,672	12,311	12,311	1,849	1,849	1,849	-	99,107	23,129	(75,977)
3311 Medicare	24,620	34,209	24,118	24,118	29,709	24,574	28,067	28,257	28,110	24,300	24,300	24,300	-	318,682	235,765	(82,917)
3401 Health and Welfare	-	-	-	-	36,396	1,860,785	449,909	1,993,003	(384,162)	512,600	512,600	512,600	(367,730)	5,126,000	4,862,000	(264,000)
3501 State Unemployment	1,478	1,893	2,002	2,002	201	1,521	52,195	9,101	3,229	11,438	11,438	11,438	-	107,936	217,013	109,076
3601 Workers' Compensation	-	-	46,676	34,235	-	221	-	-	32,839	23,462	23,462	23,462	-	184,358	227,635	43,277
	38,096	44,092	81,243	68,801	77,560	1,895,232	542,842	2,042,671	(398,549)	888,381	888,381	888,381	2,826,678	9,883,808	8,599,883	(1,283,925)
Books and Supplies																
4100 Textbooks and Core Materials	-	-	2,966	-	465,074	49,796	-	22,812	7,875	27,858	27,858	27,858	-	632,098	344,500	(287,598)
4200 Books and Reference Materials	-	-	-	-	-	2,194,258	3,102	1,121,410	620,797	474,000	474,000	474,000	-	5,361,567	6,914,823	1,553,256
4302 School Supplies	-	21,692	34,530	4,108	13,696	-	-	42,478	5,762	1,189,436	1,189,436	1,189,436	-	3,690,574	3,804,737	114,163
4305 Software	-	127,690	210,366	424,997	473,361	1,261,387	14,771	1,058,873	315,906	262,407	262,407	262,407	-	4,674,572	3,148,884	(1,525,688)
4310 Office Expense	4,917	402	9,441	1,060	1,694	5,209	186	64,058	30,108	11,323	11,323	11,323	-	151,045	135,877	(15,168)
4311 Business Meals	-	-	-	-	-	-	162	3,306	1,761	12,919	12,919	12,919	-	43,985	155,022	111,037
4400 Noncapitalized Equipment	-	771,325	299,618	16,833	3,648	32,076	10,101	(98)	522	366,654	366,654	366,654	-	2,233,988	2,303,093	69,106
	4,917	921,108	556,922	446,999	957,473	3,542,726	28,322	2,312,840	982,730	2,344,597	2,344,597	2,344,597	-	16,787,827	16,806,936	19,109

FY23-24 CalOps Southern California

Monthly Cash Flow/Forecast FY23-24

Revised 04/23/24

Actuals Through: 3/29/2024

ADA = 4896.08



	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.)
Subagreement Services																
5102 Special Education	-	23,552	105,734	137,125	239,755	457,172	508,685	767,929	489,160	492,230	492,230	492,230	-	4,205,803	5,072,600	866,797
5103 Substitute Teacher	-	-	-	-	-	44,443	-	54,549	10,343	-	-	-	-	109,335	-	(109,335)
5106 Other Educational Consultants	-	18,908	-	270	881	296,775	87,270	129,706	72,985	76,000	76,000	76,000	-	834,795	4,236,338	3,401,543
5107 Instructional Services	-	-	-	-	-	86,347	-	43,953	24,213	74,357	74,357	74,357	-	377,583	743,565	365,982
	-	42,460	105,734	137,395	240,636	884,737	595,955	996,138	596,701	642,587	642,587	642,587	-	5,527,516	10,052,503	4,524,987
Operations and Housekeeping																
5201 Auto and Travel	20,998	1,559	5,123	440	680	795	1,703	120,587	6,868	24,801	24,801	24,801	-	233,157	297,612	64,455
5300 Dues & Memberships	-	23,739	-	894	-	76,082	-	9,556	-	6,533	6,533	6,533	-	129,871	80,800	(49,071)
5400 Insurance	-	-	7,019	12,392	-	46,087	9,692	9,706	9,692	9,692	9,692	9,692	-	123,662	7,000	(116,662)
5501 Utilities	-	106	217	12,696	221	1,324	2,393	2,320	165	2,116	2,116	2,116	-	25,788	25,392	(396)
5502 Janitorial Services	-	4,960	2,640	1,382	1,296	1,296	1,296	1,296	1,338	1,501	1,501	1,501	-	20,006	19,308	(698)
5900 Communications	-	2,136	3,979	2,689	4,457	2,576	4,713	17,339	2,934	4,700	4,700	4,700	-	54,921	692,688	637,767
5901 Postage and Shipping	-	29	-	-	139	73,641	1,532	42,460	24,675	1,951	1,951	1,951	-	148,329	23,412	(124,917)
	20,998	32,529	18,977	30,493	6,792	201,800	21,329	203,264	45,671	51,294	51,294	51,294	-	735,735	1,146,212	410,477
Facilities, Repairs and Other Leases																
5601 Rent	36,975	-	4,160	109,322	37,827	55,367	37,827	37,827	31,086	37,827	37,827	37,827	-	463,873	280,832	(183,041)
5602 Additional Rent	-	-	-	10,981	122,035	24,208	(153,303)	64,949	1,525	1,320	1,320	1,320	-	74,355	15,842	(58,513)
5603 Equipment Leases	-	-	2,077	-	4,180	841	1,051	4,502	-	1,445	1,445	1,445	-	16,985	17,335	350
5604 Other Leases	-	-	-	-	-	-	161,427	-	-	-	-	-	-	161,427	-	(161,427)
5610 Repairs and Maintenance	-	-	2,397	563	1,650	100	858	3,375	2,440	-	-	-	-	11,383	-	(11,383)
	36,975	-	8,634	120,865	165,692	80,517	47,859	110,654	35,051	40,592	40,592	40,592	-	728,022	314,009	(414,013)
Professional/Consulting Services																
5801 IT	-	43,543	13,000	6,160	1,863	1,056,149	2,948	682,762	313,679	79,490	79,490	79,490	-	2,358,574	953,879	(1,404,695)
5802 Audit & Taxes	-	-	292	17,650	3,846	136,711	-	-	19,188	-	-	-	-	177,687	172,221	(5,466)
5803 Legal	-	9,960	2,988	5,647	2,141	15,066	6,722	21,264	2,401	19,906	19,906	19,906	112,963	238,869	238,869	-
5804 Professional Development	-	-	26,172	8,710	19,444	125,000	61	453,087	27,405	55,228	55,228	55,228	-	825,563	662,735	(162,828)
5805 General Consulting	-	48	17,845	23,793	17,053	1,840,309	13,194	951,116	124,508	338,946	338,946	338,946	(2,683,643)	1,321,061	3,578,469	2,257,408
5807 Bank Charges	135	155	226	318	190	175	223	351	(308)	917	917	917	-	4,216	11,000	6,784
5808 Printing	-	-	-	-	-	-	-	1,761	-	-	-	-	-	1,761	-	(1,761)
5809 Other taxes and fees	85	3,260	376	6	1,270	292	103	37,038	1,194	10,852	10,852	10,852	-	76,179	130,221	54,042
5810 Payroll Service Fee	-	-	-	-	-	530,961	-	380,863	153,942	-	-	-	-	1,065,766	-	(1,065,766)
5811 Management Fee	-	56,650	28,325	28,414	28,228	28,552	62,617	64,446	62,432	27,086	27,086	27,086	-	440,922	339,900	(101,022)
5812 District Oversight Fee	-	-	-	-	-	-	47,071	94,142	-	50,401	50,401	47,933	325,564	615,513	631,405	15,892
5814 SPED Encroachment	3,019	3,019	5,434	-	10,868	-	10,868	-	11,324	13,619	13,508	13,508	62,450	147,617	-	(147,617)
5815 Public Relations/Recruitment	-	37,549	30,591	-	10,733	425,240	24,822	209,173	120,063	57,316	57,316	57,316	-	1,030,117	687,787	(342,330)
	68,240	154,184	125,749	93,198	111,134	4,158,801	168,629	2,994,825	835,828	592,872	592,760	590,292	(2,182,667)	8,303,845	7,406,486	(897,359)
Depreciation																
6900 Depreciation Expense	-	-	542	18,140	(17,778)	181	181	181	181	250	250	250	-	2,376	3,100	724
	-	-	542	18,140	(17,778)	181	181	181	181	250	250	250	-	2,376	3,100	724
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,971,448	3,640,183	2,667,176	2,685,266	3,668,912	12,549,216	3,461,085	10,707,566	4,129,835	6,571,383	6,571,272	6,568,803	2,814,023	68,006,168	67,743,028	(263,140)
Monthly Surplus (Deficit)	(803,076)	(890,277)	704,289	(582,196)	2,237,887	1,332,451	4,448,154	(7,723,463)	2,095,227	(108,654)	(1,058,835)	(1,303,212)	5,795,684	4,143,978	6,462,867	(2,324,439)

FY23-24 CalOps Southern California

Monthly Cash Flow/Forecast FY23-24

Revised 04/23/24

Actuals Through: 3/29/2024

ADA = 4896.08



	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.)
Cash Flow Adjustments														5.7%		
Monthly Surplus (Deficit)	(803,076)	(890,277)	704,289	(582,196)	2,237,887	1,332,451	4,448,154	(7,723,463)	2,095,227	(108,654)	(1,058,835)	(1,303,212)	5,795,684	4,143,978		
Cash flows from operating activities																
Depreciation/Amortization	-	-	542	181	-	181	181	181	181	250	250	250	-	2,195		
Public Funding Receivables	265,964	5,101,936	-	(1,730,703)	1,730,703	-	(1,796,540)	(2,125,393)	2,578,552	-	-	-	(8,609,707)	(4,585,188)		
Grants and Contributions Rec.	-	-	5,658,756	-	2,164,597	(5,075,819)	-	(1,392,104)	(91,091)	-	-	-	-	1,264,339		
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	(3,218,707)	(2,055,587)	-	-	10,596,540	-	3,593,256		
Prepaid Expenses	127,890	(27,548)	-	(209,168)	(8,723)	223,887	(32,839)	-	(37,820)	-	-	-	-	35,679		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	(111,991)	(2,391,184)	-	-	1,107	(1,107)	117,720	2,765,923	-	-	-	2,814,023	3,194,491		
Accrued Expenses	(478,501)	(370,442)	2,510,256	532,985	(4,727,549)	(1,709,724)	1,681,667	430,302	(1,757,844)	-	-	-	-	(3,888,849)		
Deferred Revenue	-	-	-	-	(735,439)	-	(1,730,703)	3,899,008	(524,890)	-	-	-	-	907,976		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities				17,959												
Purchases of Prop. And Equip.	-	-	-	-	(17,778)	-	-	-	-	-	-	-	-	(17,778)		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	(1,099,618)	1,738,647	4,199,606	1,840,798	(1,505,741)	(8,468,969)	6,876,551	(10,012,455)	2,972,651	(108,404)	(1,058,585)	9,293,578				
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	16,615,648	19,588,299	19,479,895	18,421,309				
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	16,615,648	19,588,299	19,479,895	18,421,309	27,714,887				

FY23-24 CalOps Central Valley

Monthly Cash Flow/Forecast FY23-24

Revised: 4/30/24

Actuals Through: 3/31/2024

ADA = 801.29



	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	537,700	842,809	872,386	872,386	872,386	897,827	7,643,739	6,119,923	1,523,816
8012 Education Protection Account	-	-	-	-	-	543,157	543,156	-	-	669,407	-	-	958,036	2,713,756	2,134,271	579,485
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	(45)	-	-	-	-	(45)	-	(45)
8096 In Lieu of Property Taxes	-	-	-	75,130	33,391	66,782	33,391	-	33,391	45,681	45,681	45,681	103,640	482,769	386,580	96,189
	-	298,722	301,344	617,548	576,548	1,134,842	1,114,247	537,700	876,155	1,587,474	918,067	918,067	1,959,504	10,840,219	8,640,774	2,199,446
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	20,834	20,834	20,834	41,665	104,168	80,468	23,700
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	-	135,177	-	-	-	8,062	143,239	140,532	2,707
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	22,752	22,752	22,324	428
8290 Title IV, Part A	-	-	-	-	-	-	-	-	-	-	-	-	11,187	11,187	10,964	223
8296 Other Federal Revenue	-	-	-	-	-	-	260,511	-	11,187	95,880	-	-	15,942	383,520	408,030	(24,510)
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	9,059	-	-	-	-	9,059	-	9,059
	-	-	-	-	-	-	260,511	-	155,423	116,714	20,834	20,834	99,609	673,925	662,318	11,607
Other State Revenue																
8311 State Special Education	27,750	27,750	49,950	49,950	49,950	-	99,900	76,466	155,196	63,886	63,886	63,886	(27,442)	701,129	571,257	129,872
8550 Mandated Cost	-	-	-	-	-	22,682	-	-	-	-	-	-	-	22,682	23,168	(486)
8560 State Lottery	-	-	-	-	-	-	-	57,843	-	41,167	-	-	100,511	199,521	152,567	46,954
8598 Prior Year Revenue	-	-	-	-	-	-	14,654	1,892	2,032	-	-	-	-	18,578	-	18,578
8599 Other State Revenue	-	2,621	-	-	-	16,777	-	4,718	11,897	3,606	3,606	3,606	(6,767)	40,065	32,187	7,877
	27,750	30,371	49,950	49,950	49,950	39,459	114,554	140,920	169,125	108,659	67,492	67,492	66,302	981,974	779,179	202,795
Other Local Revenue																
8660 Interest Revenue	83	98	93	102	103	1,035	136	134	5,217	-	-	-	-	7,002	-	7,002
	83	98	93	102	103	1,035	136	134	5,217	-	-	-	-	7,002	-	7,002
Total Revenue	27,833	329,192	351,387	667,600	626,602	1,175,336	1,489,448	678,754	1,205,920	1,812,847	1,006,393	1,006,393	2,125,415	12,503,120	10,082,271	2,420,850
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	170,803	270,551	183,919	183,919	215,831	187,682	207,775	205,321	203,483	206,600	206,600	206,600	278,717	2,727,799	2,427,687	(300,112)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	-	-	81	81	81	97	339	948	609
1200 Pupil Support Salaries	18,564	15,212	15,678	15,678	22,065	14,414	22,735	23,716	22,784	24,055	24,055	24,055	28,866	271,877	186,996	(84,882)
1300 Administrators' Salaries	33,498	21,734	21,210	21,210	25,723	20,651	24,149	20,846	21,301	21,882	21,882	21,882	39,152	315,120	308,737	(6,382)
	222,865	307,496	220,807	220,807	263,619	222,747	254,658	249,884	247,568	252,618	252,618	252,618	346,832	3,315,135	2,924,368	(390,766)
Classified Salaries																
2100 Instructional Salaries	394	639	445	445	539	471	499	-	-	561	561	561	673	5,788	6,000	211
2200 Support Salaries	1,079	671	671	671	876	671	841	772	772	899	899	899	1,079	10,799	9,611	(1,188)
2300 Classified Administrators' Salaries	5,121	3,264	3,355	3,355	5,350	3,248	4,977	9,044	9,472	4,111	4,111	4,111	4,933	64,453	44,975	(19,478)
2400 Clerical and Office Staff Salaries	922	582	904	904	1,565	1,071	1,843	1,972	1,971	1,355	1,355	1,355	1,626	17,425	8,085	(9,340)
	7,516	5,156	5,375	5,375	8,331	5,461	8,160	11,787	12,215	6,926	6,926	6,926	8,311	98,466	68,671	(29,795)
Benefits																
3101 STRS	-	-	970	-	-	-	-	-	(15,132)	50,479	50,479	50,479	525,172	662,449	387,885	(274,564)
3202 PERS	-	-	-	-	-	-	-	-	-	1,578	1,578	1,578	-	4,735	12,876	8,140
3301 OASDI	1,534	1,021	1,080	1,080	1,439	1,039	1,620	1,574	1,574	362	362	362	-	13,047	2,957	(10,090)
3311 Medicare	3,147	4,373	3,083	3,083	3,798	3,141	3,588	3,612	3,593	3,915	3,915	3,915	-	43,165	30,138	(13,026)
3401 Health and Welfare	-	-	-	-	5,768	308,824	231,160	330,481	(63,702)	81,127	81,127	81,127	-	1,055,912	628,524	(427,388)
3501 State Unemployment	189	242	256	256	26	194	6,672	1,163	413	11,210	11,210	11,210	181,160	224,201	168,528	(55,673)
3601 Workers' Compensation	-	-	5,967	4,376	-	37	-	5,445	-	3,780	3,780	3,780	-	27,166	29,099	1,933
	4,870	5,636	11,355	8,795	11,030	313,236	243,040	342,276	(73,254)	152,453	152,453	152,453	706,332	2,030,675	1,260,007	(770,669)
Books and Supplies																
4100 Textbooks and Core Materials	-	-	379	-	59,451	6,460	-	2,843	4,250	5,260	5,260	5,260	-	89,163	42,300	(46,863)
4200 Books and Reference Materials	-	-	-	-	-	359,494	514	201,053	121,505	88,652	88,652	88,652	-	948,524	886,520	(62,004)
4302 School Supplies	-	2,773	548	525	1,751	-	-	1,141	995	47,506	47,506	47,506	-	150,252	33,932	(116,320)
4305 Software	-	2,959	30,640	55,071	60,461	204,756	4,326	178,886	56,448	42,060	42,060	42,060	-	719,727	420,600	(299,127)
4310 Office Expense	-	36	1,079	42	70	733	23	9,242	4,993	1,427	1,427	1,427	-	20,497	14,268	(6,229)
4311 Business Meals	-	-	-	-	-	-	27	548	263	1,639	1,639	1,639	-	5,754	19,666	13,912
4400 Noncapitalized Equipment	-	3,455	37,409	2,152	466	4,230	1,675	(16)	87	393,353	393,353	393,353	-	1,229,515	1,141,995	(87,520)
	-	9,223	70,055	57,790	122,199	575,674	6,565	393,697	188,541	579,896	579,896	579,896	-	3,163,432	2,559,281	(604,151)

FY23-24 CalOps Central Valley

Monthly Cash Flow/Forecast FY23-24

Revised: 4/30/24

Actuals Through: 3/31/2024

ADA = 801.29



	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.)
Subagreement Services																
5102 Special Education	-	3,575	30,049	15,431	37,922	38,657	105,794	130,139	84,131	66,233	66,233	66,233	132,467	776,864	638,500	(138,364)
5103 Substitute Teacher	-	-	-	-	-	7,370	-	9,045	1,715	-	-	-	-	18,130	-	(18,130)
5106 Other Educational Consultants	-	180	-	35	143	65,845	14,471	23,246	11,925	15,000	15,000	15,000	612,025	772,870	615,386	(157,484)
5107 Instructional Services	-	-	-	-	-	14,187	-	7,913	4,757	-	-	-	-	26,857	-	(26,857)
	-	3,755	30,049	15,466	38,065	126,058	120,265	170,343	102,528	81,233	81,233	81,233	744,492	1,594,720	1,253,886	(340,835)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	-	63	221	16,623	1,048	3,146	3,146	3,146	-	27,394	37,754	10,360
5300 Dues & Memberships	-	2,934	159	63	-	12,276	-	1,585	-	1,225	1,225	1,225	-	20,691	11,800	(8,891)
5400 Insurance	-	-	897	1,584	-	7,375	1,607	1,610	1,607	92	92	92	-	14,955	900	(14,055)
5501 Utilities	-	-	-	-	-	-	-	23	-	268	268	268	-	829	3,221	2,392
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	575	575	575	-	1,725	5,600	3,875
5900 Communications	-	-	156	178	194	339	515	2,534	399	500	500	500	-	5,815	85,700	79,885
5901 Postage and Shipping	-	-	-	-	18	11,857	1	7,373	4,076	248	248	248	-	24,067	2,970	(21,097)
	-	2,934	1,212	1,826	212	31,910	2,344	29,747	7,130	6,054	6,054	6,054	-	95,476	147,945	52,469
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	-	-	-	-	4,116	4,116	4,116	-	12,348	38,791	26,443
5602 Additional Rent	-	-	532	4,140	8,811	1,086	(13,482)	1,561	200	168	168	168	-	3,349	2,010	(1,339)
5603 Equipment Leases	-	-	-	-	-	-	-	2,176	-	183	183	183	-	2,726	2,199	(527)
5604 Other Leases	-	-	-	-	-	-	16,046	-	-	-	-	-	-	16,046	-	(16,046)
5610 Repairs and Maintenance	-	-	-	-	-	-	-	414	-	-	-	-	-	414	-	(414)
	-	-	532	4,140	8,811	1,086	2,564	4,151	200	4,467	4,467	4,467	-	34,883	43,000	8,117
Professional/Consulting Services																
5801 IT	-	-	-	-	-	185,099	(533)	109,921	63,476	65,020	65,020	65,020	-	553,023	522,400	(30,623)
5802 Audit & Taxes	-	-	37	411	290	23,660	-	-	3,182	-	-	-	-	27,580	5,308	(22,272)
5803 Legal	-	-	382	664	54	1,278	159	3,608	236	-	-	-	-	6,382	-	(6,382)
5804 Professional Development	-	-	3,346	1,113	2,506	15,833	10	53,350	12,602	7,006	7,006	7,006	-	109,779	84,073	(25,706)
5805 General Consulting	-	6	2,781	3,042	2,292	318,673	2,188	172,219	17,947	26,052	26,052	26,052	(623,189)	(25,884)	206,823	232,708
5806 Special Activities/Field Trips	-	-	-	-	-	1,876	-	14,474	-	-	-	-	-	16,350	-	(16,350)
5807 Bank Charges	116	113	107	78	95	100	77	108	93	83	83	83	-	1,136	1,000	(136)
5808 Printing	-	-	-	-	-	-	-	292	-	-	-	-	-	292	-	(292)
5809 Other taxes and fees	-	21	47	1	38	47	(41)	17,698	7,377	3,800	3,800	3,800	-	36,589	45,604	9,015
5810 Payroll Service Fee	-	-	-	-	-	88,044	-	63,155	25,527	-	-	-	-	176,726	-	(176,726)
5811 Management Fee	-	7,242	3,621	3,624	3,600	3,643	11,008	8,698	10,983	4,433	4,433	4,433	-	65,717	43,450	(22,267)
5812 District Oversight Fee	-	-	-	-	-	-	-	-	-	15,875	9,181	9,181	74,166	108,402	86,408	(21,994)
5814 SPED Encroachment	405	405	729	-	1,458	-	1,458	-	2,264	2,542	2,542	2,542	9,815	24,159	-	(24,159)
5815 Public Relations/Recruitment	-	4,385	3,911	-	2,749	49,990	4,116	25,534	14,041	7,765	7,765	7,765	-	128,021	93,184	(34,837)
	521	12,171	14,960	8,932	14,959	686,367	18,443	469,056	157,730	132,577	125,883	125,883	(539,208)	1,228,273	1,088,250	(140,023)
Depreciation																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	235,772	346,371	354,344	323,130	467,225	1,962,539	656,040	1,670,941	642,657	1,216,224	1,209,530	1,209,530	1,266,759	11,561,060	9,345,407	(2,215,653)
Monthly Surplus (Deficit)	(207,939)	(17,179)	(2,957)	344,470	159,377	(787,204)	833,408	(992,187)	563,263	596,623	(203,136)	(203,136)	858,657	942,060	736,864	205,196

FY23-24 CalOps Central Valley

Monthly Cash Flow/Forecast FY23-24

Revised: 4/30/24

Actuals Through: 3/31/2024

ADA = 801.29



	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.)
Cash Flow Adjustments														8.1%		
Monthly Surplus (Deficit)	(207,939)	(17,179)	(2,957)	344,470	159,377	(787,204)	833,408	(992,187)	563,263	596,623	(203,136)	(203,136)	858,657	942,060		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	2,337,530	1,215	-	(542,418)	542,418	581,281	(260,511)	(418,968)	(256,322)	-	-	-	(2,125,415)	(141,191)		
Grants and Contributions Rec.	-	-	61,552	(278,832)	(259,466)	722,373	-	(451,986)	(6,045)	-	-	-	-	(212,404)		
Due To/From Related Parties	(68,744)	416,368	322,754	(88,952)	449,005	-	364,395	719,592	446,391	-	-	(3,420,695)	-	(859,886)		
Prepaid Expenses	-	(159)	159	(27,038)	-	-	(5,445)	5,445	-	-	-	-	-	(27,038)		
Other Assets	-	-	-	-	-	(131,297)	-	323,632	-	-	-	-	-	192,335		
Accounts Payable	-	(21,805)	(381,802)	-	-	-	-	(1,075,221)	388,392	-	-	-	1,266,759	176,323		
Accrued Expenses	(1,075,623)	(112,159)	301,472	-	40,626	-	231,160	1,115,508	(239,486)	-	-	-	-	261,499		
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	(774,186)	896,195	596,623	(203,136)	(3,623,831)				
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	8,131,211	9,027,406	9,624,029	9,420,893				
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	8,131,211	9,027,406	9,624,029	9,420,893	5,797,061				

FY23-24 CalOps NorCal

Monthly Cash Flow/Forecast FY23-24

Revised 02/27/24

Actuals Through: 2/29/2024

ADA = 1728.71



	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	1,120,107	1,149,392	1,308,640	1,308,640	1,308,640	1,098,398	13,018,809	13,673,696	(654,887)
8012 Education Protection Account	-	-	1,385,789	-	-	-	1,385,789	-	-	1,385,224	-	-	1,634,817	5,791,619	5,572,843	218,776
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	(8,511)	-	-	-	-	(8,511)	-	(8,511)
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	486,626	486,626	486,626	1,443,437	2,903,317	2,728,393	174,923
	-	629,013	2,014,802	1,120,107	1,120,107	1,106,643	2,505,896	1,120,107	1,140,881	3,180,490	1,795,267	1,795,267	4,176,653	21,705,234	21,974,932	(269,699)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	45,201	45,201	45,201	89,129	224,732	220,787	3,946
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	-	-	-	-	-	-	-	-	20,459	-	-	-	24,830	45,289	40,739	4,550
8290 Title IV, Part A	-	-	-	-	-	-	-	-	1	-	-	-	18,900	18,901	16,635	2,266
8296 Other Federal Revenue	-	-	-	-	-	-	239,462	-	-	55,140	-	-	(74,041)	220,561	-	220,561
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	20,765	-	-	-	-	20,765	-	20,765
	-	-	-	-	-	-	482,866	-	41,225	100,341	45,201	45,201	52,330	767,164	522,118	245,047
Other State Revenue																
8311 State Special Education	71,268	71,268	128,283	128,283	128,283	-	256,566	138,742	281,600	119,699	119,699	119,699	(50,768)	1,512,621	1,567,409	(54,787)
8550 Mandated Cost	-	-	-	-	-	59,096	-	-	-	-	-	-	-	59,096	57,694	1,402
8560 State Lottery	-	-	-	-	-	-	135,211	13,654	-	101,710	-	-	179,873	430,449	418,611	11,837
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	3,957	-	-	-	-	3,957	-	3,957
8599 Other State Revenue	-	-	-	12,117	12,117	25,581	12,117	12,117	12,905	7,779	7,779	7,779	(23,856)	86,436	88,315	(1,879)
	71,268	71,268	128,283	140,400	140,400	84,677	403,894	164,513	298,462	229,188	127,478	127,478	105,249	2,092,559	2,132,029	(39,470)
Other Local Revenue																
8660 Interest Revenue	-	-	-	-	-	20,349	-	-	11,811	-	-	-	-	32,160	-	32,160
8699 School Fundraising	-	-	-	-	3,258	-	-	-	-	-	-	-	-	3,258	-	3,258
	-	-	-	-	3,258	20,349	-	-	11,811	-	-	-	-	35,418	-	35,418
Total Revenue	71,268	700,281	2,143,085	1,260,507	1,263,765	1,211,669	3,392,656	1,284,620	1,492,379	3,510,020	1,967,946	1,967,946	4,334,232	24,600,374	24,629,078	(28,704)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	467,005	739,733	502,866	502,866	590,120	513,155	568,093	561,384	556,358	564,000	564,000	564,000	604,216	7,297,797	6,637,727	(660,070)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	-	-	174	174	174	209	730	2,592	1,862
1200 Pupil Support Salaries	50,758	41,592	42,866	42,866	60,329	39,411	62,162	64,845	62,296	63,500	63,500	63,500	62,276	719,899	511,279	(208,620)
1300 Administrators' Salaries	91,590	59,424	57,993	57,993	70,331	56,463	66,026	56,997	58,241	59,900	59,900	59,900	84,466	839,224	844,143	4,919
	609,352	840,749	603,725	603,725	720,780	609,030	696,280	683,226	676,894	687,574	687,574	687,574	751,167	8,857,651	7,995,741	(861,909)
Classified Salaries																
2100 Instructional Salaries	1,077	1,746	1,218	1,218	1,473	1,287	1,365	-	-	1,211	1,211	1,211	1,453	14,467	16,404	1,937
2200 Support Salaries	2,949	1,835	1,835	1,835	2,396	1,835	2,299	2,110	2,110	1,939	1,939	1,939	2,327	27,350	26,278	(1,072)
2300 Classified Administrators' Salaries	14,003	8,924	9,172	9,172	14,629	8,881	13,607	24,727	25,899	8,870	8,870	8,870	10,643	166,267	122,969	(43,298)
2400 Clerical and Office Staff Salaries	2,521	1,591	2,473	2,473	4,280	2,928	5,039	5,391	5,388	5,200	5,200	5,200	1,958	49,641	22,107	(27,535)
	20,551	14,097	14,698	14,698	22,778	14,932	22,310	32,228	33,397	17,219	17,219	17,219	16,381	257,726	187,758	(69,968)
Benefits																
3101 STRS	-	-	2,651	-	-	-	-	-	(32,096)	111,371	111,371	111,371	1,130,062	1,434,729	1,060,546	(374,183)
3301 OASDI	4,193	2,793	2,952	2,952	3,933	2,842	4,429	4,303	4,303	679	679	679	-	34,736	8,084	(26,652)
3311 Medicare	8,605	11,957	8,429	8,429	10,384	8,589	9,810	9,876	9,825	8,605	8,605	8,605	-	111,720	82,403	(29,317)
3401 Health and Welfare	-	-	-	-	15,770	655,146	492,985	704,801	(135,854)	166,010	166,010	166,010	-	2,230,877	1,623,024	(607,853)
3501 State Unemployment	517	662	700	700	70	532	18,243	3,181	1,129	11,449	11,449	11,449	-	60,079	216,731	156,652
3601 Workers' Compensation	-	-	16,314	11,966	-	78	-	-	-	8,308	8,308	8,308	-	53,283	79,562	26,279
	13,315	15,411	31,046	24,047	30,157	667,186	525,466	722,161	(152,694)	306,422	306,422	306,422	1,130,062	3,925,424	3,070,351	(855,073)
Books and Supplies																
4100 Textbooks and Core Materials	-	-	1,037	-	162,550	17,570	-	7,959	3,208	9,992	9,992	9,992	-	222,299	122,500	(99,799)
4200 Books and Reference Materials	-	-	-	-	-	780,175	1,097	388,483	235,790	140,000	140,000	140,000	-	1,825,544	2,618,300	792,756
4302 School Supplies	-	7,802	2,423	1,436	4,842	-	(7,830)	7,849	2,139	2,000	2,000	2,000	-	24,661	1,237,836	1,213,175
4305 Software	-	8,090	83,774	150,573	165,311	440,873	9,226	373,647	116,397	111,341	111,341	111,341	-	1,681,913	1,113,408	(568,505)
4310 Office Expense	-	886	3,075	214	338	1,143	728	20,045	17,830	3,405	3,405	3,405	-	54,473	40,855	(13,618)
4311 Business Meals	-	-	-	-	-	(794)	57	1,169	563	4,568	4,568	4,568	-	14,699	54,814	40,115
4400 Noncapitalized Equipment	-	9,446	102,284	5,883	1,275	9,021	3,572	(35)	184	218,358	218,358	218,358	-	786,707	802,821	16,114
	-	26,225	192,592	158,106	334,316	1,247,988	6,851	799,117	376,112	489,663	489,663	489,663	-	4,610,296	5,990,534	1,380,238

FY23-24 CalOps NorCal

Monthly Cash Flow/Forecast FY23-24

Revised 02/27/24

Actuals Through: 2/29/2024

ADA = 1728.71



	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.)
Subagreement Services																
5102 Special Education	-	10,419	42,795	29,572	82,875	166,008	184,710	190,788	160,890	172,030	172,030	172,030	345,853	1,730,000	1,757,700	27,700
5103 Substitute Teacher	-	-	-	-	-	15,717	-	19,291	3,658	-	-	-	-	38,665	-	(38,665)
5105 Security	-	-	-	-	-	-	-	103	-	-	-	-	-	103	-	(103)
5106 Other Educational Consultants	-	492	-	95	708	92,986	30,862	46,679	25,545	22,000	22,000	22,000	-	263,366	1,524,074	1,260,708
5107 Instructional Services	-	-	-	-	-	30,693	-	15,267	9,200	18,147	18,147	18,147	-	109,600	217,760	108,160
	-	10,911	42,795	29,667	83,583	305,404	215,572	272,127	199,292	212,177	212,177	212,177	345,853	2,141,734	3,499,534	1,357,800
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	-	5,652	(5,012)	35,451	2,235	7,442	7,442	7,442	-	60,652	91,200	30,548
5300 Dues & Memberships	-	5,104	1,654	173	-	26,180	-	3,379	-	2,975	2,975	2,975	-	45,416	36,500	(8,916)
5400 Insurance	-	-	2,453	4,331	-	19,197	3,427	3,433	3,427	208	208	208	-	36,893	2,600	(34,293)
5501 Utilities	-	482	295	404	523	236	184	286	224	-	-	-	-	2,634	-	(2,634)
5502 Janitorial Services	-	850	-	850	-	1,700	2,256	1,189	1,250	1,342	1,342	1,342	-	12,119	16,400	4,281
5900 Communications	-	-	626	1,562	1,613	1,997	1,099	6,478	2,085	19,677	19,677	19,677	-	74,491	241,422	166,931
5901 Postage and Shipping	-	-	-	-	2,572	25,638	2	16,573	7,931	690	690	690	-	54,785	8,278	(46,507)
	-	6,436	5,028	7,320	4,708	80,601	1,955	66,789	17,153	32,333	32,333	32,333	-	286,990	396,400	109,410
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	-	-	-	-	10,317	10,317	10,317	-	30,950	126,500	95,550
5602 Additional Rent	-	-	1,454	-	51,516	7,621	(57,880)	2,276	825	467	467	467	-	7,212	5,602	(1,610)
5603 Equipment Leases	-	-	-	-	275	-	284	998	284	511	511	511	-	3,373	6,130	2,757
5604 Other Leases	-	-	-	-	-	-	78,993	-	-	-	-	-	-	78,993	-	(78,993)
5610 Repairs and Maintenance	-	3,400	-	60	-	2,337	-	1,637	313	1,319	1,319	1,319	-	11,703	15,823	4,120
	-	3,400	1,454	60	51,791	9,959	21,396	4,910	1,421	12,613	12,613	12,613	-	132,231	154,055	21,824
Professional/Consulting Services																
5801 IT	-	1,547	-	-	-	361,541	(1,136)	189,236	116,760	28,107	28,107	28,107	-	752,268	337,280	(414,988)
5802 Audit & Taxes	-	-	102	1,123	794	48,901	-	-	6,786	-	-	-	-	57,706	14,795	(42,911)
5803 Legal	-	1,098	13,055	3,810	2,322	2,726	632	7,568	1,289	7,038	7,038	7,038	-	53,615	84,461	30,846
5804 Professional Development	-	-	9,148	3,044	6,798	44,167	21	119,603	10,288	19,528	19,528	19,528	-	251,652	234,335	(17,317)
5805 General Consulting	-	17	6,737	8,316	5,973	611,884	6,956	317,193	47,484	118,060	118,060	118,060	(908,450)	450,290	1,230,905	780,615
5807 Bank Charges	210	192	28	-	-	98	-	139	107	417	417	417	-	2,024	5,000	2,976
5808 Printing	-	-	-	-	-	-	-	623	-	-	-	-	-	623	-	(623)
5809 Other taxes and fees	-	58	129	2	104	139	5	33,894	12,644	8,943	8,943	8,943	-	73,805	107,319	33,514
5810 Payroll Service Fee	-	-	-	-	-	187,768	-	134,688	54,440	-	-	-	-	376,895	-	(376,895)
5811 Management Fee	-	19,800	9,900	9,944	9,880	9,992	21,358	22,215	21,295	9,564	9,564	9,564	-	153,075	118,800	(34,275)
5812 District Oversight Fee	-	-	-	-	-	-	-	-	-	31,805	17,953	17,953	149,342	217,052	219,749	2,697
5814 SPED Encroachment	1,040	1,040	1,872	-	3,744	-	3,744	-	4,116	4,947	4,947	4,947	21,724	52,121	-	(52,121)
5815 Public Relations/Recruitment	-	11,988	10,692	-	7,517	97,052	8,778	47,341	30,852	18,983	18,983	18,983	-	271,170	227,801	(43,369)
	1,250	35,740	71,501	26,239	42,261	1,362,819	40,359	894,609	306,061	232,182	218,330	218,330	(737,384)	2,712,296	2,580,445	(131,851)
Depreciation																
6900 Depreciation Expense	-	-	-	-	23,352	4,670	4,670	4,670	4,670	-	-	-	-	42,034	-	(42,034)
	-	-	-	-	23,352	4,670	4,670	4,670	4,670	-	-	-	-	42,034	-	(42,034)
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	644,468	952,968	962,839	863,861	1,313,726	4,302,588	1,534,860	3,479,838	1,462,307	1,990,183	1,976,331	1,976,331	1,506,078	22,966,380	23,874,817	908,437
Monthly Surplus (Deficit)	(573,200)	(252,687)	1,180,246	396,646	(49,961)	(3,090,919)	1,857,796	(2,195,218)	30,072	1,519,837	(8,385)	(8,385)	2,828,154	1,633,994	754,261	879,733

FY23-24 CalOps NorCal

Monthly Cash Flow/Forecast FY23-24

Revised 02/27/24

Actuals Through: 2/29/2024

ADA = 1728.71



	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.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(573,200)	(252,687)	1,180,246	396,646	(49,961)	(3,090,919)	1,857,796	(2,195,218)	30,072	1,519,837	(8,385)	(8,385)	2,828,154	1,633,994		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	23,352	4,670	4,670	4,670	4,670	-	-	-	-	42,034		
Public Funding Receivables	-	(629,013)	629,013	-	-	-	(220,561)	(1,270,966)	(21,563)	-	-	-	(4,334,232)	(5,847,322)		
Grants and Contributions Rec.	-	3,221,974	274,440	2,329,972	125,134	3,706	133,078	(13,654)	1,850,225	-	-	-	-	7,924,874		
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)	1,687,343	1,124,131	-	-	(6,150,000)	-	(5,588,513)		
Prepaid Expenses	-	(464)	464	(56,370)	-	-	(11,613)	-	-	-	-	-	-	(67,983)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	14,967	(1,060,623)	-	-	200	(200)	(3,008,379)	758,643	-	-	-	1,506,078	(1,789,315)		
Accrued Expenses	-	(681,258)	1,045,077	(200,050)	-	-	492,985	3,371,476	(3,166,488)	-	-	-	-	861,742		
Deferred Revenue	-	-	-	-	(235,026)	-	-	-	785,104	-	-	-	-	-		
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)	(1,424,728)	1,364,794	1,519,837	(8,385)	(6,158,385)				
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	10,006,377	11,371,171	12,891,008	12,882,623				
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	10,006,377	11,371,171	12,891,008	12,882,623	6,724,238				

FY23-24 CalOps North Bay

Monthly Cash Flow/Forecast FY23-24

Revised 02/27/24

Actuals Through: 1/31/2024

ADA = 163.43



	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	103,445	103,445	125,539	125,190	125,190	125,190	170,927	1,304,200	1,138,416	165,784
8012 Education Protection Account	-	-	-	7,063	-	-	7,062	-	-	7,897	-	-	10,665	32,686	27,789	4,897
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	279	-	-	-	-	279	-	279
8096 In Lieu of Property Taxes	-	-	36,271	72,543	48,362	48,362	48,362	-	48,362	77,879	77,879	77,879	210,392	746,292	593,664	152,628
	-	58,041	93,168	183,051	151,807	151,807	158,869	103,445	174,180	210,966	203,070	203,070	391,983	2,083,457	1,759,868	323,589
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	4,106	4,106	4,106	8,927	21,246	17,368	3,878
8290 Title I, Part A - Basic Low Income	-	-	-	-	53	-	-	-	33,456	-	-	-	(907)	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	-	5,284	26,594	-	-	21,308	106,375	91,340	15,035
	-	-	-	-	53	-	53,189	-	38,740	30,700	4,106	4,106	44,078	174,972	152,953	22,019
Other State Revenue																
8311 State Special Education	7,776	7,776	13,996	13,996	13,996	-	27,992	10,074	20,550	8,517	8,517	8,517	1,296	143,001	123,299	19,702
8550 Mandated Cost	-	-	-	-	-	5,177	-	-	-	-	-	-	-	5,177	5,174	3
8560 State Lottery	-	-	-	-	6,725	-	-	-	5,827	8,793	-	-	19,350	40,694	32,930	7,764
8598 Prior Year Revenue	-	-	-	-	-	-	9,334	-	6,725	-	-	-	-	16,059	-	16,059
8599 Other State Revenue	-	-	1,144	1,028	50,502	1,028	1,028	1,028	(48,213)	735	735	735	(1,580)	8,172	6,947	1,224
	7,776	7,776	15,140	15,024	71,223	6,205	38,354	11,102	(15,111)	18,045	9,252	9,252	19,065	213,103	168,350	44,752
Other Local Revenue																
8660 Interest Revenue	4	6	7	12	15	15	19	20	22	-	-	-	-	122	-	122
	4	6	7	12	15	15	19	20	22	-	-	-	-	122	-	122
Total Revenue	7,780	65,823	108,315	198,087	223,098	158,027	250,431	114,567	197,831	259,711	216,428	216,428	455,126	2,471,653	2,081,172	390,482
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	36,755	58,220	39,577	39,577	46,445	40,387	44,711	44,183	43,787	44,400	44,400	44,400	56,847	583,690	522,414	(61,276)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	-	-	16	16	16	20	69	204	135
1200 Pupil Support Salaries	3,995	3,273	3,374	3,374	4,748	3,102	4,892	5,104	4,903	4,906	4,906	4,906	5,887	57,371	40,240	(17,131)
1300 Administrators' Salaries	7,208	4,677	4,564	4,564	5,535	4,444	5,197	4,486	4,584	4,841	4,841	4,841	7,985	67,768	66,437	(1,330)
	47,958	66,170	47,515	47,515	56,728	47,933	54,800	53,772	53,274	54,164	54,164	54,164	70,739	708,897	629,294	(79,602)
Classified Salaries																
2100 Instructional Salaries	85	137	96	96	116	101	107	-	-	114	114	114	137	1,219	1,291	72
2200 Support Salaries	232	144	144	144	189	144	181	166	166	183	183	183	220	2,281	2,068	(213)
2300 Classified Administrators' Salaries	1,102	702	722	722	1,151	699	1,071	1,946	2,038	839	839	839	1,006	13,676	9,678	(3,998)
2400 Clerical and Office Staff Salaries	198	125	195	195	337	230	397	424	424	276	276	276	332	3,686	1,740	(1,946)
	1,617	1,109	1,157	1,157	1,793	1,175	1,756	2,536	2,628	1,413	1,413	1,413	1,695	20,862	14,777	(6,085)
Benefits																
3101 STRS	-	-	-	-	-	209	-	(209)	(2,915)	10,323	10,323	10,323	107,057	135,112	83,469	(51,643)
3301 OASDI	330	220	232	232	310	224	349	339	339	71	71	71	-	2,787	636	(2,151)
3311 Medicare	677	941	663	663	817	676	772	777	773	800	800	800	-	9,161	6,485	(2,675)
3401 Health and Welfare	-	-	-	-	1,241	59,751	44,817	64,073	(12,350)	19,304	19,304	19,304	-	215,445	157,794	(57,651)
3501 State Unemployment	41	52	55	55	6	42	1,436	250	89	2,535	2,535	2,535	41,073	50,704	37,571	(13,133)
3601 Workers' Compensation	-	-	1,284	942	-	7	-	-	-	772	772	772	-	4,550	6,262	1,712
3901 Other Benefits	-	-	-	-	-	(0)	-	-	-	-	-	-	-	(0)	-	0
	1,048	1,213	2,235	1,893	2,373	60,908	47,373	65,231	(14,064)	33,806	33,806	33,806	148,130	417,758	292,217	(125,541)
Books and Supplies																
4100 Textbooks and Core Materials	-	-	82	-	12,793	1,385	-	617	583	908	908	908	-	18,186	9,300	(8,886)
4200 Books and Reference Materials	-	-	-	-	-	72,331	100	43,902	32,447	20,533	20,533	20,533	-	210,378	205,329	(5,049)
4302 School Supplies	-	597	950	113	377	-	-	190	185	300	300	300	88,948	92,260	77,396	(14,864)
4305 Software	-	637	5,751	14,387	13,011	39,714	839	36,886	13,804	9,241	9,241	9,241	-	152,753	92,411	(60,342)
4310 Office Expense	-	8	232	9	15	142	4	1,532	967	268	268	268	-	3,713	3,216	(497)
4311 Business Meals	-	-	-	-	-	-	5	106	51	-	-	-	-	162	-	(162)
4400 Noncapitalized Equipment	-	743	8,050	463	100	820	325	(3)	17	22,156	22,156	22,156	-	76,982	57,022	(19,961)
	-	1,985	15,065	14,973	26,296	114,393	1,273	83,231	48,055	53,406	53,406	53,406	88,948	554,434	444,673	(109,761)

FY23-24 CalOps North Bay

Monthly Cash Flow/Forecast FY23-24

Revised 02/27/24

Actuals Through: 1/31/2024

ADA = 163.43



	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.)
Subagreement Services																
5102 Special Education	-	-	480	2,905	14,623	13,768	9,175	24,970	16,853	16,270	16,270	16,270	-	131,583	138,300	6,717
5103 Substitute Teacher	-	-	-	-	-	1,429	-	1,754	333	-	-	-	-	3,515	-	(3,515)
5106 Other Educational Consultants	-	39	-	7	24	8,197	3,721	4,922	2,955	2,200	2,200	2,200	62,772	89,237	70,825	(18,411)
5107 Instructional Services	-	-	-	-	-	2,827	-	1,693	1,243	2,911	2,911	2,911	-	14,497	34,934	20,437
	-	39	480	2,912	14,647	26,221	12,895	33,339	21,384	21,381	21,381	21,381	62,772	238,832	244,059	5,228
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	-	12	52	3,223	203	411	411	411	-	4,724	15,700	10,976
5300 Dues & Memberships	-	438	1,190	14	-	2,380	-	307	-	350	350	350	-	5,379	3,600	(1,779)
5400 Insurance	-	-	193	341	-	1,553	312	312	312	25	25	25	-	3,097	200	(2,897)
5501 Utilities	-	-	-	-	-	-	-	5	-	-	-	-	-	5	-	(5)
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	142	142	142	-	425	1,500	1,075
5900 Communications	-	-	34	38	42	66	100	491	77	100	100	100	-	1,148	20,500	19,352
5901 Postage and Shipping	-	-	-	-	4	2,361	0	1,561	1,055	54	54	54	-	5,144	652	(4,492)
	-	438	1,417	393	46	6,372	464	5,899	1,647	1,082	1,082	1,082	-	19,921	42,152	22,231
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	1,292	-	-	-	1,365	1,365	1,365	-	5,386	13,777	8,391
5602 Additional Rent	-	-	114	-	-	422	(114)	230	75	37	37	37	-	837	441	(396)
5603 Equipment Leases	-	-	-	-	-	-	-	4,746	-	40	40	40	-	4,866	482	(4,384)
5604 Other Leases	-	-	-	-	-	-	114	-	-	-	-	-	-	114	-	(114)
5610 Repairs and Maintenance	-	-	-	-	-	143	-	80	-	-	-	-	-	223	-	(223)
	-	-	114	-	-	1,857	-	5,056	75	1,442	1,442	1,442	-	11,427	14,700	3,273
Professional/Consulting Services																
5801 IT	-	-	-	-	-	35,857	(103)	21,948	16,221	667	667	667	-	75,923	8,000	(67,923)
5802 Audit & Taxes	-	-	8	88	62	4,659	-	-	617	-	-	-	-	5,435	1,165	(4,270)
5803 Legal	-	-	82	391	174	638	31	678	46	554	554	554	-	3,702	6,648	2,946
5804 Professional Development	-	-	720	240	537	3,333	2	10,475	1,683	1,537	1,537	1,537	-	21,602	18,445	(3,157)
5805 General Consulting	-	1	491	655	483	109,803	424	35,973	3,243	18,316	18,316	18,316	(91,902)	114,118	146,296	32,179
5807 Bank Charges	-	-	25	-	-	4	-	-	-	83	83	83	-	279	1,000	721
5808 Printing	-	-	-	-	-	-	-	57	-	-	-	-	-	57	-	(57)
5809 Other taxes and fees	-	5	10	0	8	9	1	3,594	1,803	717	717	717	-	7,580	8,600	1,020
5810 Payroll Service Fee	-	-	-	-	-	17,070	-	12,244	4,949	-	-	-	-	34,263	-	(34,263)
5811 Management Fee	-	1,558	779	783	777	787	2,044	1,886	2,039	904	904	904	-	13,365	9,350	(4,015)
5812 District Oversight Fee	-	-	-	-	-	-	-	-	-	2,110	2,031	2,031	14,664	20,835	17,599	(3,236)
5814 SPED Encroachment	88	88	159	-	318	-	318	-	402	379	379	379	2,418	4,927	-	(4,927)
5815 Public Relations/Recruitment	-	944	842	-	592	7,808	798	4,435	2,251	1,646	1,646	1,646	-	22,606	19,747	(2,859)
	88	2,596	3,116	2,156	3,356	179,967	3,515	92,846	33,254	26,259	26,180	26,180	(74,820)	324,691	236,850	(87,841)
Depreciation																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	50,712	73,549	71,099	70,998	105,239	438,826	122,076	341,909	146,253	192,952	192,873	192,873	297,464	2,296,822	1,918,724	(378,099)
Monthly Surplus (Deficit)	(42,931)	(7,726)	37,217	127,089	117,859	(280,799)	128,356	(227,342)	51,578	66,759	23,555	23,555	157,662	174,831	162,448	12,383

FY23-24 CalOps North Bay

Monthly Cash Flow/Forecast FY23-24

Revised 02/27/24

Actuals Through: 1/31/2024

ADA = 163.43



	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.)
Cash Flow Adjustments														7.1%		
Monthly Surplus (Deficit)	(42,931)	(7,726)	37,217	127,089	117,859	(280,799)	128,356	(227,342)	51,578	66,759	23,555	23,555	157,662	174,831		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	-	(58,041)	58,041	-	-	-	(53,189)	(114,547)	(22,606)	-	-	-	(455,126)	(645,468)		
Grants and Contributions Rec.	-	255,370	47,925	(52,242)	(39,567)	72,957	840	-	(4,289)	-	-	-	-	280,994		
Due To/From Related Parties	(17,716)	81,969	69,453	53,792	99,179	150,245	71,931	142,900	96,180	-	-	1,060,000	-	1,807,933		
Prepaid Expenses	-	-	-	-	-	1,501	(1,056)	-	-	-	-	-	-	445		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	(170)	(161,639)	-	-	-	-	45	90,683	-	-	-	297,464	226,382		
Accrued Expenses	-	(18,435)	161,431	(16,348)	-	209	44,817	36,126	(49,368)	-	-	-	-	158,431		
Other Liabilities	-	-	-	-	28,740	-	-	-	49,474	-	-	-	-	78,214		
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	(162,818)	211,652	66,759	23,555	1,083,555				
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	1,889,409	2,101,061	2,167,819	2,191,374				
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	1,889,409	2,101,061	2,167,819	2,191,374	3,274,929				

FY23-24 CalOps Monterey Bay

Monthly Cash Flow/Budget FY23-24

Revised 04/30/24

Actuals Through: 3/31/2024

ADA = 560.37



	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	-	142,326	142,326	252,849	209,688	292,302	256,186	256,186	337,847	343,150	343,150	343,150	353,218	3,272,380	2,870,004	402,376
8012	-	-	-	22,911	-	-	22,910	-	-	28,001	-	-	38,253	112,074	92,363	19,711
8019	-	-	-	-	-	-	-	-	(13,794)	-	-	-	-	(13,794)	-	(13,794)
8096	-	-	-	-	-	-	-	1,500,000	100,000	336,414	336,414	336,414	911,502	3,520,743	2,690,318	830,425
	-	142,326	142,326	275,760	209,688	292,302	279,096	1,756,186	424,053	707,564	679,564	679,564	1,302,973	6,891,403	5,652,685	1,238,718
Federal Revenue																
8181	-	-	-	-	-	-	-	-	-	14,560	14,560	14,560	29,167	72,848	57,727	15,121
8290	-	-	-	-	-	-	-	-	-	-	-	-	45,923	45,923	-	45,923
8291	-	-	-	-	-	-	-	-	-	-	-	-	9,763	9,763	-	9,763
	-	-	-	-	-	-	-	-	-	14,560	14,560	14,560	84,853	128,534	57,727	70,807
Other State Revenue																
8311	19,628	19,628	35,331	35,331	35,331	-	70,662	51,997	105,536	44,420	44,420	44,420	(16,381)	490,324	409,815	80,509
8550	-	-	-	-	-	16,770	-	-	-	-	-	-	-	16,770	16,733	37
8560	-	-	-	-	-	-	-	41,254	-	28,524	-	-	69,755	139,532	109,450	30,082
8598	-	-	-	-	-	-	20,952	-	-	-	-	-	-	20,952	-	20,952
8599	-	-	-	3,337	-	10,382	-	-	11,523	2,522	2,522	2,522	(4,788)	28,019	23,091	4,928
	19,628	19,628	35,331	38,668	35,331	27,152	91,614	93,251	117,059	75,465	46,942	46,942	48,585	695,596	559,089	136,507
Other Local Revenue																
8660	-	377	282	296	716	894	809	1,626	5,286	-	-	-	-	10,286	-	10,286
	-	377	282	296	716	894	809	1,626	5,286	-	-	-	-	10,286	-	10,286
Total Revenue	19,628	162,331	177,939	314,724	245,735	320,348	371,519	1,851,063	546,398	797,590	741,066	741,066	1,436,412	7,725,820	6,269,501	1,456,319
Expenses																
Certificated Salaries																
1100	123,237	195,207	132,701	132,701	155,726	135,416	149,913	148,143	146,817	149,000	149,000	149,000	194,917	1,961,778	1,751,622	(210,156)
1175	-	-	-	-	-	-	-	-	-	56	56	56	68	237	684	447
1200	13,394	10,976	11,312	11,312	15,920	10,400	16,404	17,112	16,439	16,823	16,823	16,823	20,187	193,923	134,921	(59,002)
1300	24,169	15,681	15,304	15,304	18,560	14,900	17,424	15,041	15,369	16,200	16,200	16,200	27,380	227,732	222,760	(4,972)
	160,801	221,864	159,316	159,316	190,206	160,716	183,741	180,296	178,625	182,079	182,079	182,079	242,552	2,383,670	2,109,987	(273,683)
Classified Salaries																
2100	284	461	321	321	389	340	360	-	-	392	392	392	471	4,124	4,329	205
2200	778	484	484	484	632	484	607	557	557	629	629	629	754	7,708	6,934	(774)
2300	3,695	2,355	2,420	2,420	3,860	2,344	3,591	6,525	6,835	5,000	5,000	5,000	3,450	52,496	32,450	(20,046)
2400	665	420	653	653	1,130	773	1,330	1,423	1,422	948	948	948	1,137	12,446	5,834	(6,613)
	5,423	3,720	3,879	3,879	6,011	3,940	5,887	8,505	8,813	6,969	6,969	6,969	5,812	76,774	49,547	(27,227)
Benefits																
3101	-	-	-	-	-	-	-	-	(10,280)	35,388	35,388	35,388	367,390	463,273	279,866	(183,407)
3301	1,107	737	779	779	1,038	750	1,169	1,135	1,135	327	327	327	-	9,610	2,133	(7,477)
3311	2,271	3,155	2,224	2,224	2,740	2,267	2,589	2,606	2,593	2,767	2,767	2,767	-	30,970	21,745	(9,225)
3401	-	-	-	-	4,161	210,917	158,038	225,941	(43,551)	63,039	63,039	63,039	-	744,623	503,880	(240,743)
3501	136	175	185	185	19	140	4,814	839	298	8,436	8,436	8,436	-	32,099	124,396	92,297
3601	-	-	4,305	3,158	-	25	-	-	-	2,672	2,672	2,672	-	15,503	20,995	5,493
	3,514	4,067	7,493	6,346	7,958	214,098	166,610	230,522	(49,805)	112,629	112,629	112,629	367,390	1,296,079	953,016	(343,062)
Books and Supplies																
4100	-	-	274	-	42,895	4,770	-	2,120	2,167	3,117	3,117	3,117	-	61,576	30,800	(30,776)
4200	-	-	-	-	-	243,252	352	138,844	70,859	47,800	47,800	47,800	-	596,707	691,678	94,971
4302	-	2,001	3,185	379	1,263	-	-	672	653	940	940	940	127,830	138,803	56,881	(81,922)
4305	-	2,135	19,284	39,734	43,624	137,086	2,958	124,077	36,986	31,010	31,010	31,010	-	498,913	310,096	(188,817)
4310	-	26	777	30	50	1,802	15	5,402	3,413	901	901	901	-	14,218	10,807	(3,411)
4311	-	-	-	-	-	-	18	375	180	1,208	1,208	1,208	-	4,197	14,499	10,302
4400	-	2,493	26,992	1,553	337	2,855	1,145	(11)	59	57,096	57,096	57,096	-	206,710	168,256	(38,454)
	-	6,654	50,511	41,696	88,169	389,765	4,488	271,479	114,317	142,071	142,071	142,071	127,830	1,521,124	1,283,017	(238,107)

FY23-24 CalOps Monterey Bay

Monthly Cash Flow/Budget FY23-24

Revised 04/30/24

Actuals Through: 3/31/2024

ADA = 560.37



	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.)
Subagreement Services																
5102 Special Education	-	690	11,089	7,587	32,787	49,723	73,696	82,116	59,661	48,920	48,920	48,920	-	464,108	403,100	(61,008)
5103 Substitute Teacher	-	-	-	-	-	5,038	-	6,184	1,173	-	-	-	-	12,395	-	(12,395)
5106 Other Educational Consultants	-	130	-	25	81	30,201	9,894	16,675	8,758	7,150	7,150	7,150	-	87,214	455,769	368,555
5107 Instructional Services	-	-	-	-	-	9,480	-	5,400	2,737	-	-	-	-	17,617	-	(17,617)
	-	820	11,089	7,612	32,868	94,442	83,589	110,375	72,328	56,070	56,070	56,070	-	581,333	858,869	277,536
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	-	43	185	11,365	717	2,408	2,408	2,408	-	19,535	23,800	4,265
5300 Dues & Memberships	-	2,472	-	162	-	8,393	-	1,083	-	758	758	758	-	14,385	7,500	(6,885)
5400 Insurance	-	-	647	1,143	-	5,260	1,099	1,100	1,099	75	75	75	-	10,573	700	(9,873)
5501 Utilities	-	-	-	-	-	-	-	16	-	198	198	198	-	610	2,375	1,765
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	475	475	475	-	1,425	4,700	3,275
5900 Communications	-	-	112	129	140	232	352	1,732	272	6,754	6,754	6,754	-	23,230	54,835	31,605
5901 Postage and Shipping	-	-	-	-	13	7,925	1	5,032	2,362	183	183	183	-	15,880	2,190	(13,690)
	-	2,472	760	1,434	153	21,853	1,636	20,329	4,450	10,851	10,851	10,851	-	85,638	96,100	10,462
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	-	-	-	-	3,510	3,510	3,510	-	10,530	34,418	23,889
5602 Additional Rent	-	-	384	-	-	796	(384)	581	150	124	124	124	-	1,897	1,482	(415)
5603 Equipment Leases	-	-	-	-	-	-	-	296	-	-	-	-	-	296	-	(296)
5604 Other Leases	-	-	-	-	-	-	469	-	-	-	-	-	-	469	-	(469)
5610 Repairs and Maintenance	-	-	-	-	-	-	-	283	-	-	-	-	-	283	-	(283)
	-	-	384	-	-	796	85	1,159	150	3,633	3,633	3,633	-	13,474	35,900	22,426
Professional/Consulting Services																
5801 IT	-	-	-	-	-	105,889	(364)	61,000	36,169	7,363	7,363	7,363	-	224,782	73,627	(151,155)
5802 Audit & Taxes	-	-	27	296	209	19,706	-	-	2,175	-	-	-	-	22,414	3,913	(18,501)
5803 Legal	-	-	276	479	162	874	109	2,390	162	1,862	1,862	1,862	-	10,036	22,341	12,305
5804 Professional Development	-	-	2,414	803	1,805	11,667	7	36,895	7,718	5,165	5,165	5,165	-	76,805	61,984	(14,821)
5805 General Consulting	-	4	1,646	2,195	5,485	187,959	1,496	107,275	10,274	37,936	37,936	37,936	(236,734)	193,408	269,748	76,340
5807 Bank Charges	-	-	-	-	-	-	-	-	-	36	36	36	-	108	430	323
5808 Printing	-	-	-	-	-	-	-	200	-	-	-	-	-	200	-	(200)
5809 Other taxes and fees	-	15	35	1	27	68	3	11,077	4,171	2,139	2,139	2,139	-	21,815	25,673	3,858
5810 Payroll Service Fee	-	-	-	-	-	60,194	-	43,177	17,452	-	-	-	-	120,823	-	(120,823)
5811 Management Fee	-	5,225	2,612	2,600	2,582	2,613	6,585	6,078	6,568	3,100	3,100	3,100	-	44,163	31,350	(12,813)
5812 District Oversight Fee	-	-	-	-	-	-	57,528	-	-	7,076	6,796	6,796	48,247	126,442	56,527	(69,915)
5814 SPED Encroachment	286	286	515	-	1,030	-	1,030	-	1,542	1,769	1,769	1,769	6,898	16,895	-	(16,895)
5815 Public Relations/Recruitment	-	3,164	2,822	-	12,757	19,665	2,814	13,195	7,922	4,832	4,832	4,832	-	76,835	57,987	(18,848)
	286	8,694	10,346	6,373	25,411	408,634	69,207	286,771	94,154	68,999	68,719	68,719	(181,589)	934,725	603,580	(331,145)
Depreciation																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	170,024	248,291	243,777	226,655	350,776	1,294,246	515,244	1,109,436	423,031	583,300	583,020	583,020	561,995	6,892,816	5,990,017	(902,800)
Monthly Surplus (Deficit)	(150,396)	(85,960)	(65,838)	88,068	(105,041)	(973,898)	(143,725)	741,627	123,367	214,290	158,046	158,046	874,417	833,003	279,484	553,519

FY23-24 CalOps Monterey Bay

Monthly Cash Flow/Budget FY23-24

Revised 04/30/24

Actuals Through: 3/31/2024

ADA = 560.37



	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.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(150,396)	(85,960)	(65,838)	88,068	(105,041)	(973,898)	(143,725)	741,627	123,367	214,290	158,046	158,046	874,417	833,003		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	-	-	-	-	-	-	-	(51,997)	-	-	-	-	(1,436,412)	(1,488,409)		
Grants and Contributions Rec.	271,517	23,138	7,617	(133,786)	(44,868)	26,523	49,078	(41,254)	-	-	-	-	-	157,965		
Due To/From Related Parties	(775,338)	304,191	955,089	(43,526)	-	-	270,811	499,075	312,721	-	-	(2,507,000)	-	(138,459)		
Prepaid Expenses	-	(117)	-	(8,389)	-	-	(3,723)	-	-	-	-	-	-	(12,228)		
Other Assets	-	(13,970)	-	-	-	-	-	-	-	-	-	-	-	(13,970)		
Accounts Payable	-	(81,092)	(212,504)	-	-	-	-	58	235,798	-	-	-	561,995	504,256		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	30,593	(46,498)	-	-	13,218	-	-	-	-	-		
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	1,258,460	527,456	214,290						
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	4,022,228	4,549,683	4,763,973	4,922,019				
Cash, End of Month			2,798,591	2,700,958	2,914,130	2,433,289			4,549,683	4,763,973	4,922,019	2,573,065				

FY23-24 CalOps Central Coast

Monthly Cash Flow/Forecast FY23-24

Revised 04/30/24

Actuals Through: 3/31/2024

ADA = 134.92



	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 = 109.96																
Revenues																
State Aid - Revenue Limit																
8011	-	32,202	32,202	115,926	(12,668)	115,926	57,963	101,295	102,013	80,489	80,489	80,489	43,109	829,435	673,514	155,921
8012	-	-	-	5,502	-	5,501	-	-	9,612	-	-	-	6,369	26,984	21,991	4,993
8019	-	-	-	-	-	-	-	-	(718)	-	-	-	-	(718)	-	(718)
8096	-	-	-	-	-	-	-	-	-	140,630	140,630	140,630	406,297	828,186	664,085	164,101
	-	32,202	32,202	121,428	(12,668)	121,427	57,963	101,295	110,907	221,119	221,119	221,119	455,775	1,683,887	1,359,590	324,297
Federal Revenue																
8181	-	-	-	-	-	-	-	-	-	3,574	3,574	3,574	6,818	17,540	13,745	3,795
8290	-	-	-	-	-	-	-	-	-	-	-	-	14,751	14,751	-	14,751
8291	-	-	-	-	-	-	-	-	-	-	-	-	2,946	2,946	-	2,946
8296	-	-	-	-	-	-	-	-	-	1,151	-	-	3,452	4,603	-	4,603
	-	-	-	-	-	-	-	-	-	4,725	3,574	3,574	27,967	39,840	13,745	26,095
Other State Revenue																
8311	4,713	4,713	8,483	8,483	8,483	-	16,966	12,990	26,364	11,089	11,089	11,089	(6,408)	118,055	97,575	20,480
8550	-	-	-	-	-	3,885	-	-	-	-	-	-	-	3,885	3,873	12
8560	-	-	-	-	-	14,096	-	(4,265)	8,780	6,849	-	-	-	33,595	26,060	7,536
8598	-	-	-	-	-	-	7,372	-	-	-	-	-	-	7,372	-	7,372
8599	-	-	-	1,602	445	2,275	-	2,013	1,212	607	607	607	(2,622)	6,746	5,498	1,248
	4,713	4,713	8,483	10,085	8,928	20,256	24,338	10,738	36,356	18,546	11,696	11,696	(896)	169,653	133,005	36,648
Other Local Revenue																
8660	-	3,386	-	3,567	-	462	-	3,106	-	-	-	-	-	10,521	-	10,521
	-	3,386	-	3,567	-	462	-	3,106	-	-	-	-	-	10,521	-	10,521
Total Revenue	4,713	40,301	40,685	135,080	(3,740)	142,145	82,301	115,139	147,263	244,389	236,389	236,389	482,847	1,903,901	1,506,339	397,561
Expenses																
Certificated Salaries																
1100	28,107	44,521	30,265	30,265	35,516	30,884	34,191	33,787	33,485	33,980	33,980	33,980	46,930	449,891	399,493	(50,398)
1175	-	-	-	-	-	-	-	-	-	14	14	14	16	57	156	99
1200	3,055	2,503	2,580	2,580	3,631	2,372	3,741	3,903	3,749	4,050	4,050	4,050	4,860	45,125	30,771	(14,354)
1300	5,512	3,576	3,490	3,490	4,233	3,398	3,974	3,430	3,505	3,700	3,700	3,700	6,592	52,302	50,805	(1,497)
	36,674	50,601	36,335	36,335	43,380	36,655	41,906	41,120	40,739	41,744	41,744	41,744	58,399	547,376	481,225	(66,150)
Classified Salaries																
2100	65	105	73	73	89	77	82	-	-	94	94	94	113	962	987	26
2200	178	110	110	110	144	110	138	127	127	151	151	151	182	1,792	1,582	(210)
2300	843	537	552	552	880	535	819	1,488	1,559	692	692	692	831	10,672	7,401	(3,271)
2400	152	96	149	149	258	176	303	324	324	228	228	228	274	2,889	1,330	(1,559)
	1,237	848	885	885	1,371	899	1,343	1,940	2,010	1,166	1,166	1,166	1,399	16,314	11,300	(5,014)
Benefits																
3101	-	-	-	-	-	160	-	(160)	(2,513)	8,506	8,506	8,506	88,536	111,542	63,829	(47,713)
3301	252	168	178	178	237	171	267	259	259	62	62	62	-	2,154	487	(1,668)
3311	518	720	507	507	625	517	590	594	591	660	660	660	-	7,150	4,959	(2,191)
3401	-	-	-	-	949	51,053	37,740	53,956	(10,400)	12,901	12,901	12,901	-	172,002	97,682	(74,320)
3501	31	40	42	42	4	32	1,098	191	68	2,093	2,093	2,093	34,031	41,859	28,731	(13,128)
3601	-	-	982	720	-	6	-	-	-	637	637	637	-	3,620	4,788	1,169
	801	928	1,709	1,447	1,815	51,938	39,695	54,841	(11,995)	24,860	24,860	24,860	122,567	338,327	200,476	(137,851)
Books and Supplies																
4100	-	-	62	-	9,783	3,509	-	445	792	910	910	910	-	17,322	7,400	(9,922)
4200	-	-	-	-	-	54,279	84	38,094	23,380	11,600	11,600	11,600	-	150,637	162,500	11,863
4302	-	456	726	86	288	-	-	160	156	300	300	300	35,705	38,479	18,387	(20,092)
4305	-	487	4,398	11,002	9,949	27,472	706	30,030	10,127	6,907	6,907	6,907	-	114,892	69,067	(45,825)
4310	-	6	177	7	11	1,320	4	1,290	815	211	211	211	-	4,264	2,535	(1,729)
4311	-	-	-	-	-	-	4	90	43	284	284	284	-	987	3,402	2,415
4400	-	569	6,156	354	77	682	273	(3)	14	14,430	14,430	14,430	-	51,412	41,407	(10,005)
	-	1,518	11,520	11,450	20,109	87,262	1,072	70,107	35,327	34,641	34,641	34,641	35,705	377,992	304,698	(73,294)

FY23-24 CalOps Central Coast

Monthly Cash Flow/Forecast FY23-24

Revised 04/30/24

Actuals Through: 3/31/2024

ADA = 134.92



	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.)
Subagreement Services																
5101 Nursing	-	-	-	-	-	504	-	-	-	-	-	-	-	504	-	(504)
5102 Special Education	-	320	-	266	4,434	3,302	14,053	21,650	9,633	12,470	12,470	12,470	-	91,068	101,600	10,533
5103 Substitute Teacher	-	-	-	-	-	4,030	-	1,477	280	-	-	-	-	5,787	-	(5,787)
5106 Other Educational Consultants	-	30	-	6	19	7,233	2,363	3,764	2,151	2,000	2,000	2,000	-	21,564	106,522	84,958
5107 Instructional Services	-	-	-	-	-	2,080	-	1,493	890	-	-	-	-	4,463	-	(4,463)
	-	350	-	271	4,452	17,148	16,416	28,384	12,954	14,470	14,470	14,470	-	123,385	208,122	84,737
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	-	10	44	2,714	171	350	350	350	-	3,990	16,000	12,010
5300 Dues & Memberships	-	1,535	-	10	-	2,004	-	259	-	133	133	133	-	4,208	1,300	(2,908)
5400 Insurance	-	-	148	261	-	1,211	262	263	262	17	17	17	-	2,457	100	(2,357)
5501 Utilities	-	-	-	-	-	-	-	4	-	46	46	46	-	143	557	414
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	92	92	92	-	275	900	625
5900 Communications	-	-	26	29	32	55	84	414	65	1,614	1,614	1,614	-	5,548	13,043	7,495
5901 Postage and Shipping	-	-	-	-	3	2,159	0	1,370	759	-	-	-	-	4,291	-	(4,291)
	-	1,535	173	300	35	5,440	391	5,023	1,258	2,252	2,252	2,252	-	20,912	31,900	10,988
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	-	-	-	-	668	668	668	-	2,005	6,520	4,515
5602 Additional Rent	-	58	88	-	-	628	(145)	117	25	29	29	29	-	857	348	(509)
5603 Equipment Leases	-	-	-	-	-	-	-	4,571	-	32	32	32	-	4,666	380	(4,286)
5604 Other Leases	-	-	-	-	-	-	145	-	-	-	-	-	-	145	-	(145)
5610 Repairs and Maintenance	-	-	-	-	-	-	-	68	-	-	-	-	-	68	-	(68)
	-	58	88	-	-	628	-	4,755	25	729	729	729	-	7,741	7,248	(493)
Professional/Consulting Services																
5801 IT	-	-	-	-	-	39,066	(87)	18,385	12,319	7,670	7,670	7,670	-	92,693	62,500	(30,193)
5802 Audit & Taxes	-	-	6	68	48	4,080	-	-	519	-	-	-	-	4,721	918	(3,803)
5803 Legal	-	-	63	109	9	209	26	571	39	437	437	437	-	2,336	5,242	2,906
5804 Professional Development	-	-	551	183	412	2,500	2	8,668	2,185	1,212	1,212	1,212	-	18,136	14,543	(3,593)
5805 General Consulting	-	1	375	501	377	49,038	357	27,810	1,135	9,800	9,800	9,800	(56,998)	51,995	12,106	(39,889)
5807 Bank Charges	-	-	25	-	-	-	95	95	95	133	133	133	-	710	1,599	889
5808 Printing	-	-	-	-	-	-	-	48	-	-	-	-	-	48	-	(48)
5809 Other taxes and fees	-	4	8	0	6	16	89	3,064	1,429	492	492	492	-	6,092	5,903	(189)
5810 Payroll Service Fee	-	-	-	-	-	14,375	-	10,311	4,168	-	-	-	-	28,853	-	(28,853)
5811 Management Fee	-	1,192	596	619	615	622	1,627	1,467	1,623	746	746	746	-	10,600	7,150	(3,450)
5812 District Oversight Fee	-	-	-	-	-	-	-	12,529	-	2,211	2,211	2,211	(2,324)	16,839	13,596	(3,243)
5814 SPED Encroachment	69	69	124	-	248	-	248	-	384	440	440	440	1,606	4,068	-	(4,068)
5815 Public Relations/Recruitment	-	722	644	-	452	12,192	672	3,417	1,704	1,229	1,229	1,229	-	23,490	14,753	(8,737)
	69	1,987	2,391	1,480	2,476	122,097	3,029	87,674	25,349	23,915	23,915	23,915	(57,716)	260,580	138,310	(122,270)
Depreciation																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	38,781	57,823	53,101	52,168	73,638	322,067	103,852	293,844	105,666	143,777	143,777	143,777	160,355	1,692,627	1,383,280	(309,347)
Monthly Surplus (Deficit)	(34,068)	(17,522)	(12,416)	82,912	(77,378)	(179,923)	(21,551)	(178,705)	41,597	100,612	92,612	92,612	322,491	211,274	123,060	88,214

FY23-24 CalOps Central Coast

Monthly Cash Flow/Forecast FY23-24

Revised 04/30/24

Actuals Through: 3/31/2024

ADA = 134.92



	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.)
														12.5%		
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(34,068)	(17,522)	(12,416)	82,912	(77,378)	(179,923)	(21,551)	(178,705)	41,597	100,612	92,612	92,612	322,491	211,274		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	-	-	(32,202)	32,202	-	-	-	(12,990)	-	-	-	-	(482,847)	(495,837)		
Grants and Contributions Rec.	-	420,525	1,829	(151,463)	3,910	(445)	-	4,265	1	-	-	-	-	278,621		
Due To/From Related Parties	38,712	57,168	53,111	(600,440)	72,801	118,123	56,705	169,797	76,164	-	-	(800,000)	-	(757,859)		
Prepaid Expenses	-	-	-	-	-	-	(889)	-	-	-	-	-	-	(889)		
Other Assets	-	-	-	-	-	-	(57,963)	57,963	-	-	-	-	-	-		
Accounts Payable	-	1,190	(50,030)	-	-	-	-	54	67,282	-	-	-	160,355	178,850		
Accrued Expenses	-	(5,408)	48,681	-	-	160	37,740	30,996	(42,147)	-	-	-	-	70,021		
Other Liabilities	-	-	-	-	-	-	-	-	(1)	-	-	-	-	(1)		
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	71,379	142,895	100,612	92,612	(707,388)				
Cash, Beginning of Month	977,537	982,181	1,438,133	1,447,106	810,317	809,650	747,566	761,608	832,988	975,883	1,076,495	1,169,107				
Cash, End of Month	982,181	1,438,133	1,447,106	810,317	809,650	747,566	761,608	832,988	975,883	1,076,495	1,169,107	461,719				

California Online Public Schools Southern California

Budget vs Actual

For the period ended March 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	\$ 1,235,145	\$1,953,338	\$ (718,193)	\$ 13,046,809	\$ 12,812,229	\$ 234,580	\$ 20,625,581
Education Protection Account	255,129	252,283	2,846	738,115	756,849	(18,734)	1,009,132
State Aid - Prior Year	127,486	-	127,486	127,486	-	127,486	-
In Lieu of Property Taxes	3,390,714	6,154,005	(2,763,291)	24,582,677	29,197,737	(4,615,060)	41,505,746
Total State Aid - Revenue Limit	5,008,474	8,359,626	(3,351,151)	38,495,087	42,766,815	(4,271,728)	63,140,460
Federal Revenue							
Special Education - Entitlement	-	59,731	(59,731)	-	391,784	(391,784)	630,707
Title I, Part A - Basic Low Income	-	-	-	793,988	795,633	(1,645)	851,738
Title II, Part A - Teacher Quality	60,732	-	60,732	60,732	130,167	(69,435)	130,167
Other Federal Revenue	-	-	-	1,858,195	1,604,415	253,781	3,264,934
Prior Year Federal Revenue	78,582	-	78,582	78,582	-	78,582	-
Total Federal Revenue	139,314	59,731	79,583	2,791,497	2,921,998	(130,501)	4,877,546
Other State Revenue							
State Special Education	774,426	424,042	350,384	3,431,552	2,781,351	650,201	4,477,518
Mandated Cost	-	-	-	173,027	172,508	519	172,508
State Lottery	386,252	-	386,252	818,716	286,169	532,547	1,195,821
Prior Year Revenue	12,513	-	12,513	259,061	-	259,061	-
Other State Revenue	35,471	22,705	12,766	266,348	206,340	60,008	342,041
Total Other State Revenue	1,208,661	446,747	761,914	4,948,703	3,446,369	1,502,335	6,187,889
Other Local Revenue							
Interest Revenue	22,424	-	22,424	64,395	-	64,395	-
School Fundraising	(153,812)	-	(153,812)	-	-	-	-
Total Other Local Revenue	(131,387)	-	(131,387)	64,395	-	64,395	-
Total Revenues	6,225,062	8,866,104	(2,641,041)	46,299,682	49,135,182	(2,835,500)	74,205,895
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 1,591,803	\$1,318,839	\$ (272,964)	\$ 14,310,078	\$ 11,869,547	\$ (2,440,531)	\$ 18,991,275
Teachers' Extra Duty/Stipends	-	515	515	-	4,635	4,635	7,416
Pupil Support Salaries	178,234	101,585	(76,649)	1,336,492	914,267	(422,226)	1,462,827
Administrators' Salaries	166,633	167,721	1,089	1,645,304	1,509,492	(135,813)	2,415,186
Total Certificated Salaries	1,936,670	1,588,660	(348,010)	17,291,874	14,297,940	(2,993,934)	22,876,704
Classified Salaries							
Instructional Salaries	-	3,259	3,259	26,846	29,334	2,487	46,934
Support Salaries	6,036	5,221	(815)	54,949	46,990	(7,959)	75,184
Supervisors' and Administrators' Salaries	74,101	24,432	(49,668)	369,126	219,892	(149,233)	351,828
Clerical and Office Staff Salaries	15,415	4,392	(11,023)	91,795	39,531	(52,264)	63,250
Total Classified Salaries	95,552	37,305	(58,247)	542,716	335,747	(206,969)	537,195
Benefits							
State Teachers' Retirement System, certificated positions	(90,877)	252,862	343,738	(90,877)	2,275,755	2,366,632	3,034,341
OASDI/Medicare/Alternative, certificated positions	12,311	1,927	(10,383)	93,558	17,347	(76,211)	23,129
Medicare/Alternative, certificated positions	28,110	19,647	(8,463)	245,782	176,824	(68,958)	235,765
Health and Welfare Benefits, certificated positions	(384,162)	405,167	789,329	3,955,930	3,646,500	(309,430)	4,862,000
State Unemployment Insurance, certificated positions	3,229	21,701	18,472	73,623	184,461	110,837	217,013
Workers' Compensation Insurance, certificated positions	32,839	18,970	(13,870)	113,971	170,726	56,755	227,635
Total Benefits	(398,549)	720,274	1,118,823	4,391,988	6,471,613	2,079,626	8,599,883
Books & Supplies							
Textbooks and Core Materials	7,875	28,708	20,833	548,523	258,375	(290,148)	344,500
Books and Reference Materials	620,797	576,235	(44,562)	3,939,567	5,186,117	1,246,550	6,914,823
School Supplies	5,762	317,061	311,299	122,267	2,853,553	2,731,286	3,804,737
Software	315,906	262,407	(53,499)	3,887,351	2,361,663	(1,525,688)	3,148,884
Office Expense	30,108	11,323	(18,785)	117,075	101,908	(15,168)	135,877
Business Meals	1,761	12,919	11,158	5,229	116,267	111,037	155,022
Noncapitalized Equipment	522	191,924	191,403	1,134,025	1,727,320	593,295	2,303,093
Total Books & Supplies	982,730	1,400,578	417,848	9,754,038	12,605,202	2,851,164	16,806,936
Subagreement Services							
Special Education	489,160	422,717	(66,444)	2,729,113	3,804,450	1,075,337	5,072,600
Substitute Teacher	10,343	-	(10,343)	109,335	-	(109,335)	-
Other Educational Consultants	72,985	353,028	280,043	606,795	3,177,254	2,570,459	4,236,338
Instructional Services	24,213	61,964	37,750	154,513	557,674	403,160	743,565
Total Subagreement Services	596,701	837,709	241,008	3,599,756	7,539,377	3,939,621	10,052,503
Operations & Housekeeping							
Auto and Travel	6,868	24,801	17,933	158,754	223,209	64,455	297,612
Dues & Memberships	-	6,733	6,733	110,271	60,600	(49,671)	80,800
Insurance	9,692	583	(9,108)	94,587	5,250	(89,337)	7,000
Utilities	165	2,116	1,951	19,440	19,044	(396)	25,392

California Online Public Schools Southern California

Budget vs Actual

For the period ended March 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Janitorial Services	1,338	1,609	271	15,504	14,481	(1,023)	19,308
Communications	2,934	57,724	54,790	40,821	519,516	478,695	692,688
Postage and Shipping	24,675	1,951	(22,724)	142,476	17,559	(124,917)	23,412
Total Operations & Housekeeping	45,671	95,518	49,846	581,854	859,659	277,805	1,146,212
Facilities, Repairs & Other Leases							
Rent	31,086	23,403	(7,684)	350,392	210,624	(139,768)	280,832
Additional Rent	1,525	1,320	(205)	70,395	11,882	(58,513)	15,842
Equipment Leases	-	1,445	1,445	12,651	13,001	350	17,335
Other Leases	-	-	-	161,427	-	(161,427)	-
Repairs and Maintenance	2,440	-	(2,440)	11,383	-	(11,383)	-
Total Facilities, Repairs & Other Leases	35,051	26,167	(8,884)	606,247	235,507	(370,740)	314,009
Professional/Consulting Services							
IT	313,679	79,490	(234,190)	2,120,105	715,409	(1,404,695)	953,879
Audit & Taxes	19,188	-	(19,188)	177,687	172,221	(5,466)	172,221
Legal	2,401	19,906	17,505	66,189	179,152	112,963	238,869
Professional Development	27,405	55,228	27,823	659,879	497,051	(162,827)	662,735
General Consulting	124,508	298,206	173,698	2,987,866	2,683,852	(304,014)	3,578,469
Special Activities/Field Trips	-	-	-	182,667	-	(182,667)	-
Bank Charges	(308)	917	1,225	1,466	8,250	6,784	11,000
Printing	-	-	-	1,761	-	(1,761)	-
Other Taxes and Fees	1,194	10,852	9,658	43,624	97,666	54,042	130,221
Payroll Service Fee	153,942	-	(153,942)	1,065,766	-	(1,065,766)	-
Management Fee	62,432	28,325	(34,107)	359,663	254,925	(104,738)	339,900
District Oversight Fee	-	83,596	83,596	141,213	427,668	286,455	631,405
SPED Encroachment	11,324	-	(11,324)	44,532	-	(44,532)	-
Public Relations/Recruitment	120,063	57,316	(62,747)	858,171	515,840	(342,330)	687,787
Total Professional/Consulting Services	835,828	633,835	(201,993)	8,710,588	5,552,034	(3,158,553)	7,406,486
Depreciation							
Depreciation Expense	181	258	78	1,626	2,325	699	3,100
Total Depreciation	181	258	78	1,626	2,325	699	3,100
Total Expenses	4,129,835	5,340,304	1,210,469	45,480,687	47,899,404	2,418,718	67,743,028
Change in Net Assets	2,095,227	3,525,800	(1,430,573)	818,996	1,235,777	(416,782)	6,462,867
Net Assets, Beginning of Period	15,013,338			16,289,570			
Net Assets, End of Period	\$ 17,108,566			\$ 17,108,566			

California Online Public Schools Academy Central Valley

Budget vs Actual

For the period ended March 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	\$ 842,809	\$ 532,411	\$ 310,398	\$ 4,128,754	\$ 3,990,277	\$ 138,477	\$ 6,119,923
Education Protection Account	-	533,568	(533,568)	1,086,313	1,600,703	(514,390)	2,134,271
State Aid - Prior Year	(45)	-	(45)	(45)	-	(45)	-
In Lieu of Property Taxes	33,391	52,080	(18,689)	242,085	282,419	(40,334)	386,580
Total State Aid - Revenue Limit	876,155	1,118,059	(241,904)	5,457,107	5,873,399	(416,292)	8,640,774
Federal Revenue							
Special Education - Entitlement	-	7,000	(7,000)	-	52,466	(52,466)	80,468
Title I, Part A - Basic Low Income	135,177	-	135,177	135,177	140,532	(5,355)	151,496
Title II, Part A - Teacher Quality	-	-	-	-	22,324	(22,324)	22,324
Other Federal Revenue	11,187	-	11,187	271,698	204,015	67,683	408,030
Prior Year Federal Revenue	9,059	-	9,059	9,059	-	9,059	-
Total Federal Revenue	155,423	7,000	148,423	415,934	419,337	(3,403)	662,318
Other State Revenue							
State Special Education	155,196	49,697	105,499	536,912	372,468	164,444	571,257
Mandated Cost	-	-	-	22,682	23,168	(486)	23,168
State Lottery	-	-	-	57,843	39,183	18,660	152,567
Prior Year Revenue	2,032	-	2,032	18,578	-	18,578	-
Other State Revenue	11,897	2,897	9,001	36,014	20,600	15,414	32,187
Total Other State Revenue	169,125	52,594	116,531	672,029	455,419	216,610	779,179
Other Local Revenue							
Interest Revenue	5,217	-	5,217	7,002	-	7,002	-
Total Other Local Revenue	5,217	-	5,217	7,002	-	7,002	-
Total Revenues	1,205,920	1,177,654	28,266	6,552,071	6,748,155	(196,084)	10,082,271
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 203,483	\$ 168,589	\$ (34,894)	\$ 1,829,282	\$ 1,517,305	\$ (311,977)	\$ 2,427,687
Teachers' Extra Duty/Stipends	-	66	66	-	592	592	948
Pupil Support Salaries	22,784	12,986	(9,798)	170,846	116,872	(53,974)	186,996
Administrators' Salaries	21,301	21,440	139	210,322	192,961	(17,361)	308,737
Total Certificated Salaries	247,568	203,081	(44,487)	2,210,450	1,827,730	(382,720)	2,924,368
Classified Salaries							
Instructional Salaries	-	417	417	3,432	3,750	318	6,000
Support Salaries	772	667	(104)	7,024	6,007	(1,017)	9,611
Supervisors' and Administrators' Salaries	9,472	3,123	(6,349)	47,186	28,109	(19,077)	44,975
Clerical and Office Staff Salaries	1,971	561	(1,409)	11,734	5,053	(6,681)	8,085
Total Classified Salaries	12,215	4,769	(7,446)	69,376	42,919	(26,457)	68,670
Benefits							
State Teachers' Retirement System, certificated positions	(15,132)	32,324	47,455	(14,162)	290,914	305,076	387,885
Public Employees' Retirement System, classified positions	-	1,073	1,073	-	9,657	9,657	12,876
OASDI/Medicare/Alternative, certificated positions	1,574	246	(1,327)	11,960	2,218	(9,742)	2,957
Medicare/Alternative, certificated positions	3,593	2,512	(1,082)	31,419	22,604	(8,815)	30,138
Health and Welfare Benefits, certificated positions	(63,702)	52,377	116,079	812,531	471,393	(341,138)	628,524
State Unemployment Insurance, certificated positions	413	16,853	16,440	9,411	143,249	133,837	168,528
Workers' Compensation Insurance, certificated positions	-	2,425	2,425	15,825	21,824	5,999	29,099
Total Benefits	(73,254)	107,809	181,063	866,984	961,858	94,874	1,260,007
Books & Supplies							
Textbooks and Core Materials	4,250	3,525	(725)	73,383	31,725	(41,658)	42,300
Books and Reference Materials	121,505	73,877	(47,629)	682,568	664,890	(17,678)	886,520
School Supplies	995	2,828	1,832	7,733	25,449	17,716	33,932
Software	56,448	35,050	(21,398)	593,547	315,450	(278,097)	420,600
Office Expense	4,993	1,189	(3,804)	16,217	10,701	(5,516)	14,268
Business Meals	263	1,639	1,376	838	14,749	13,912	19,666
Noncapitalized Equipment	87	95,166	95,080	49,458	856,496	807,038	1,141,995
Total Books & Supplies	188,541	213,273	24,733	1,423,743	1,919,461	495,718	2,559,281
Subagreement Services							
Special Education	84,131	53,208	(30,923)	445,698	478,875	33,177	638,500
Substitute Teacher	1,715	-	(1,715)	18,130	-	(18,130)	-
Other Educational Consultants	11,925	51,282	39,357	115,844	461,539	345,695	615,386
Instructional Services	4,757	-	(4,757)	26,857	-	(26,857)	-
Total Subagreement Services	102,528	104,490	1,963	606,528	940,414	333,886	1,253,886
Operations & Housekeeping							

California Online Public Schools Academy Central Valley

Budget vs Actual

For the period ended March 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Auto and Travel	1,048	3,146	2,098	17,956	28,316	10,360	37,754
Dues & Memberships	-	983	983	17,016	8,850	(8,166)	11,800
Insurance	1,607	75	(1,532)	14,680	675	(14,005)	900
Utilities	-	268	268	23	2,416	2,392	3,221
Janitorial Services	-	467	467	-	4,200	4,200	5,600
Communications	399	7,142	6,743	4,315	64,275	59,960	85,700
Postage and Shipping	4,076	248	(3,829)	23,325	2,228	(21,097)	2,970
Total Operations & Housekeeping	7,130	12,329	5,199	77,315	110,959	33,644	147,945
Facilities, Repairs & Other Leases							
Rent	-	3,233	3,233	-	29,093	29,093	38,791
Additional Rent	200	168	(33)	2,847	1,508	(1,339)	2,010
Equipment Leases	-	183	183	2,176	1,649	(527)	2,199
Other Leases	-	-	-	16,046	-	(16,046)	-
Repairs and Maintenance	-	-	-	414	-	(414)	-
Total Facilities, Repairs & Other Leases	200	3,583	3,383	21,483	32,250	10,767	43,000
Professional/Consulting Services							
IT	63,476	43,533	(19,943)	357,963	391,800	33,837	522,400
Audit & Taxes	3,182	-	(3,182)	27,580	5,308	(22,272)	5,308
Legal	236	-	(236)	6,382	-	(6,382)	-
Professional Development	12,602	7,006	(5,596)	88,761	63,055	(25,706)	84,073
General Consulting	17,947	17,235	(712)	519,148	155,117	(364,030)	206,823
Special Activities/Field Trips	-	-	-	16,350	-	(16,350)	-
Bank Charges	93	83	(10)	886	750	(136)	1,000
Printing	-	-	-	292	-	(292)	-
Other Taxes and Fees	7,377	3,800	(3,576)	25,188	34,203	9,015	45,604
Payroll Service Fee	25,527	-	(25,527)	176,726	-	(176,726)	-
Management Fee	10,983	3,621	(7,363)	52,418	32,587	(19,831)	43,450
District Oversight Fee	-	11,181	11,181	-	58,734	58,734	86,408
SPED Encroachment	2,264	-	(2,264)	6,719	-	(6,719)	-
Public Relations/Recruitment	14,041	7,765	(6,276)	104,725	69,888	(34,837)	93,184
Total Professional/Consulting Services	157,730	94,225	(63,504)	1,383,139	811,442	(571,697)	1,088,250
Total Expenses	642,657	743,560	100,904	6,659,018	6,647,033	(11,985)	9,345,407
Change in Net Assets	563,263	434,094	129,170	(106,947)	101,122	(208,069)	736,864
Net Assets, Beginning of Period	1,915,402			2,585,612			
Net Assets, End of Period	\$ 2,478,665			\$ 2,478,665			

California Online Public Schools Northern California

Budget vs Actual

For the period ended March 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	\$ 1,149,392	\$ 1,343,373	\$ (193,981)	\$ 7,994,489	\$ 8,300,202	\$ (305,713)	\$ 13,673,696
Education Protection Account	-	1,393,211	(1,393,211)	2,771,578	4,179,632	(1,408,054)	5,572,843
State Aid - Prior Year	(8,511)	-	(8,511)	(8,511)	-	(8,511)	-
In Lieu of Property Taxes	-	421,513	(421,513)	-	1,885,367	(1,885,367)	2,728,393
Total State Aid - Revenue Limit	1,140,881	3,158,097	(2,017,216)	10,757,556	14,365,200	(3,607,644)	21,974,932
Federal Revenue							
Special Education - Entitlement	-	21,691	(21,691)	-	134,022	(134,022)	220,787
Title I, Part A - Basic Low Income	-	-	-	243,404	243,957	(553)	260,592
Title II, Part A - Teacher Quality	20,459	-	20,459	20,459	40,739	(20,280)	40,739
Other Federal Revenue	-	-	-	239,462	-	239,462	-
Prior Year Federal Revenue	20,765	-	20,765	20,765	-	20,765	-
Total Federal Revenue	41,224	21,691	19,533	524,090	418,718	105,372	522,118
Other State Revenue							
State Special Education	281,600	153,990	127,610	1,204,293	951,448	252,845	1,567,409
Mandated Cost	-	-	-	59,096	57,694	1,402	57,694
State Lottery	-	-	-	148,865	96,809	52,057	418,612
Prior Year Revenue	3,957	-	3,957	3,957	-	3,957	-
Other State Revenue	12,905	7,948	4,957	86,954	56,521	30,433	88,315
Total Other State Revenue	298,462	161,939	136,523	1,503,165	1,162,472	340,694	2,132,029
Other Local Revenue							
Interest Revenue	11,811	-	11,811	32,160	-	32,160	-
School Fundraising	-	-	-	3,258	-	3,258	-
Total Other Local Revenue	11,811	-	11,811	35,418	-	35,418	-
Total Revenues	1,492,378	3,341,727	(1,849,349)	12,820,229	15,946,390	(3,126,160)	24,629,078
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 556,358	\$ 460,953	\$ (95,405)	\$ 5,001,581	\$ 4,148,579	\$ (853,001)	\$ 6,637,727
Teachers' Extra Duty/Stipends	-	180	180	-	1,620	1,620	2,592
Pupil Support Salaries	62,296	35,506	(26,790)	467,124	319,550	(147,574)	511,279
Administrators' Salaries	58,241	58,621	381	575,058	527,589	(47,469)	844,143
Total Certificated Salaries	676,894	555,260	(121,635)	6,043,762	4,997,338	(1,046,424)	7,995,741
Classified Salaries							
Instructional Salaries	-	1,139	1,139	9,383	10,253	869	16,404
Support Salaries	2,110	1,825	(285)	19,205	16,424	(2,782)	26,278
Supervisors' and Administrators' Salaries	25,899	8,540	(17,360)	129,015	76,856	(52,159)	122,969
Clerical and Office Staff Salaries	5,388	1,535	(3,853)	32,084	13,817	(18,267)	22,107
Total Classified Salaries	33,397	13,039	(20,358)	189,687	117,348	(72,339)	187,758
Benefits							
State Teachers' Retirement System, certificated positions	(32,096)	88,379	120,475	(29,445)	795,410	824,855	1,060,546
OASDI/Medicare/Alternative, certificated positions	4,303	674	(3,629)	32,700	6,063	(26,637)	8,084
Medicare/Alternative, certificated positions	9,825	6,867	(2,958)	85,904	61,802	(24,102)	82,403
Health and Welfare Benefits, certificated positions	(135,854)	135,252	271,106	1,732,847	1,217,268	(515,579)	1,623,024
State Unemployment Insurance, certificated positions	1,129	21,673	20,544	25,732	184,222	158,489	216,731
Workers' Compensation Insurance, certificated positions	-	6,630	6,630	28,358	59,671	31,314	79,562
Total Benefits	(152,694)	259,475	412,168	1,876,096	2,324,436	448,340	3,070,351
Books & Supplies							
Textbooks and Core Materials	3,208	10,208	7,000	192,324	91,875	(100,449)	122,500
Books and Reference Materials	235,790	218,192	(17,598)	1,405,544	1,963,725	558,181	2,618,300
School Supplies	2,139	103,153	101,014	18,661	928,377	909,716	1,237,836
Software	116,397	92,784	(23,613)	1,347,890	835,056	(512,834)	1,113,408
Office Expense	17,830	3,405	(14,426)	44,259	30,641	(13,618)	40,855
Business Meals	563	4,568	4,005	995	41,110	40,115	54,814
Noncapitalized Equipment	184	66,902	66,717	131,632	602,115	470,483	802,821
Total Books & Supplies	376,112	499,211	123,099	3,141,306	4,492,900	1,351,594	5,990,534
Subagreement Services							
Special Education	160,890	146,475	(14,415)	868,057	1,318,275	450,218	1,757,700
Substitute Teacher	3,658	-	(3,658)	38,665	-	(38,665)	-
Security	-	-	-	103	-	(103)	-
Other Educational Consultants	25,545	127,006	101,462	197,366	1,143,056	945,690	1,524,074
Instructional Services	9,200	18,147	8,947	55,160	163,320	108,160	217,760
Total Subagreement Services	199,292	291,628	92,336	1,159,351	2,624,651	1,465,299	3,499,534
Operations & Housekeeping							

California Online Public Schools Northern California

Budget vs Actual

For the period ended March 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Auto and Travel	2,235	7,600	5,365	38,327	68,400	30,073	91,200
Dues & Memberships	-	3,042	3,042	36,491	27,375	(9,116)	36,500
Insurance	3,427	217	(3,211)	36,268	1,950	(34,318)	2,600
Utilities	224	-	(224)	2,634	-	(2,634)	-
Janitorial Services	1,250	1,367	117	8,094	12,300	4,206	16,400
Communications	2,085	20,119	18,033	15,460	181,067	165,606	241,422
Postage and Shipping	7,931	690	(7,241)	52,715	6,208	(46,507)	8,278
Total Operations & Housekeeping	17,153	33,033	15,881	189,990	297,300	107,310	396,400
Facilities, Repairs & Other Leases							
Rent	-	10,542	10,542	-	94,875	94,875	126,500
Additional Rent	825	467	(358)	5,811	4,201	(1,610)	5,602
Equipment Leases	284	511	227	1,841	4,597	2,757	6,130
Other Leases	-	-	-	78,993	-	(78,993)	-
Repairs and Maintenance	313	1,319	1,006	7,747	11,867	4,120	15,823
Total Facilities, Repairs & Other Leases	1,421	12,838	11,417	94,392	115,541	21,149	154,055
Professional/Consulting Services							
IT	116,760	28,107	(88,654)	667,948	252,960	(414,988)	337,280
Audit & Taxes	6,786	-	(6,786)	57,706	14,795	(42,911)	14,795
Legal	1,289	7,038	5,749	32,500	63,346	30,846	84,461
Professional Development	10,288	19,528	9,240	193,069	175,751	(17,317)	234,335
General Consulting	47,484	102,575	55,091	1,004,560	923,179	(81,381)	1,230,905
Special Activities/Field Trips	-	-	-	45,629	-	(45,629)	-
Bank Charges	107	417	309	774	3,750	2,976	5,000
Printing	-	-	-	623	-	(623)	-
Other Taxes and Fees	12,644	8,943	(3,701)	46,975	80,489	33,514	107,319
Payroll Service Fee	54,440	-	(54,440)	376,895	-	(376,895)	-
Management Fee	21,295	9,900	(11,395)	124,385	89,100	(35,285)	118,800
District Oversight Fee	-	31,581	31,581	-	143,652	143,652	219,749
SPED Encroachment	4,116	-	(4,116)	15,556	-	(15,556)	-
Public Relations/Recruitment	30,852	18,983	(11,869)	214,220	170,851	(43,369)	227,801
Total Professional/Consulting Services	306,061	227,073	(78,988)	2,780,838	1,917,873	(862,965)	2,580,445
Depreciation							
Depreciation Expense	4,670	-	(4,670)	42,034	-	(42,034)	-
Total Depreciation	4,670	-	(4,670)	42,034	-	(42,034)	-
Total Expenses	1,462,307	1,891,556	429,249	15,517,456	16,887,388	1,369,931	23,874,817
ni Change in Net Assets	30,071	1,450,171	(1,420,100)	(2,697,227)	(940,998)	(1,756,229)	754,261
Net Assets, Beginning of Period	430,028			3,157,326			
Net Assets, End of Period	\$ 460,099			\$ 460,099			

California Online Public Schools Academy North Bay

Budget vs Actual

For the period ended March 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	\$ 125,539	\$ 100,379	\$ 25,160	\$ 757,702	\$ 736,897	\$ 20,805	\$ 1,138,416
Education Protection Account	-	6,947	(6,947)	14,125	20,842	(6,717)	27,789
State Aid - Prior Year	279	-	279	279	-	279	-
In Lieu of Property Taxes	48,362	81,208	(32,846)	302,262	431,247	(128,985)	593,664
Total State Aid - Revenue Limit	174,180	188,535	(14,355)	1,074,368	1,188,986	(114,618)	1,759,868
Federal Revenue							
Special Education - Entitlement	-	1,531	(1,531)	-	11,242	(11,242)	17,368
Title I, Part A - Basic Low Income	33,456	-	33,456	33,509	34,245	(736)	44,245
Other Federal Revenue	5,284	-	5,284	58,473	45,670	12,803	91,340
Total Federal Revenue	38,740	1,531	37,209	91,982	91,157	825	152,953
Other State Revenue							
State Special Education	20,550	10,872	9,678	116,156	79,812	36,344	123,299
Mandated Cost	-	-	-	5,177	5,174	3	5,174
State Lottery	5,827	-	5,827	12,552	8,369	4,183	32,930
Prior Year Revenue	6,725	-	6,725	16,059	-	16,059	-
Other State Revenue	(48,213)	625	(48,838)	7,545	4,446	3,099	6,947
Total Other State Revenue	(15,111)	11,497	(26,608)	157,489	97,801	59,688	168,350
Other Local Revenue							
Interest Revenue	22	-	22	122	-	122	-
Total Other Local Revenue	22	-	22	122	-	122	-
Total Revenues	197,831	201,563	(3,733)	1,323,960	1,377,944	(53,984)	2,081,171
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 43,787	\$ 36,279	\$ (7,509)	\$ 393,643	\$ 326,509	\$ (67,134)	\$ 522,414
Teachers' Extra Duty/Stipends	-	14	14	-	128	128	204
Pupil Support Salaries	4,903	2,794	(2,108)	36,764	25,150	(11,615)	40,240
Administrators' Salaries	4,584	4,614	30	45,259	41,523	(3,736)	66,437
Total Certificated Salaries	53,274	43,701	(9,573)	475,667	393,309	(82,358)	629,294
Classified Salaries							
Instructional Salaries	-	90	90	738	807	68	1,291
Support Salaries	166	144	(22)	1,511	1,293	(219)	2,068
Supervisors' and Administrators' Salaries	2,038	672	(1,366)	10,154	6,049	(4,105)	9,678
Clerical and Office Staff Salaries	424	121	(303)	2,525	1,087	(1,438)	1,740
Total Classified Salaries	2,628	1,026	(1,602)	14,929	9,236	(5,693)	14,777
Benefits							
State Teachers' Retirement System, certificated positions	(2,915)	6,956	9,870	(2,915)	62,602	65,516	83,469
OASDI/Medicare/Alternative, certificated positions	339	53	(286)	2,574	477	(2,096)	636
Medicare/Alternative, certificated positions	773	540	(233)	6,761	4,864	(1,897)	6,485
Health and Welfare Benefits, certificated positions	(12,350)	13,150	25,500	157,532	118,346	(39,186)	157,794
State Unemployment Insurance, certificated positions	89	3,757	3,668	2,025	31,935	29,910	37,571
Workers' Compensation Insurance, certificated positions	-	522	522	2,233	4,696	2,464	6,262
Other Benefits, certificated positions	-	-	-	(0)	-	0	-
Total Benefits	(14,064)	24,978	39,042	168,210	222,920	54,710	292,217
Books & Supplies							
Textbooks and Core Materials	583	775	192	15,461	6,975	(8,486)	9,300
Books and Reference Materials	32,447	17,111	(15,336)	148,779	153,997	5,217	205,329
School Supplies	185	6,450	6,264	2,412	58,047	55,635	77,396
Software	13,804	7,701	(6,103)	125,029	69,308	(55,721)	92,411
Office Expense	967	268	(699)	2,909	2,412	(497)	3,216
Business Meals	51	-	(51)	162	-	(162)	-
Noncapitalized Equipment	17	4,752	4,735	10,515	42,766	32,251	57,021
Total Books & Supplies	48,055	37,056	(10,999)	305,268	333,505	28,237	444,673
Subagreement Services							
Special Education	16,853	11,525	(5,328)	82,773	103,725	20,952	138,300
Substitute Teacher	333	-	(333)	3,515	-	(3,515)	-
Other Educational Consultants	2,955	5,902	2,947	19,865	53,119	33,254	70,825
Instructional Services	1,243	2,911	1,668	5,763	26,201	20,437	34,934

California Online Public Schools Academy North Bay

Budget vs Actual

For the period ended March 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Total Subagreement Services	21,384	20,338	(1,045)	111,917	183,045	71,128	244,059
Operations & Housekeeping							
Auto and Travel	203	1,308	1,105	3,491	11,775	8,284	15,700
Dues & Memberships	-	300	300	4,329	2,700	(1,629)	3,600
Insurance	312	17	(295)	3,022	150	(2,872)	200
Utilities	-	-	-	5	-	(5)	-
Janitorial Services	-	125	125	-	1,125	1,125	1,500
Communications	77	1,708	1,631	848	15,375	14,527	20,500
Postage and Shipping	1,055	54	(1,001)	4,981	489	(4,492)	652
Total Operations & Housekeeping	1,647	3,513	1,865	16,675	31,614	14,939	42,152
Facilities, Repairs & Other Leases							
Rent	-	1,148	1,148	1,292	10,333	9,041	13,777
Additional Rent	75	37	(38)	726	331	(396)	441
Equipment Leases	-	40	40	4,746	362	(4,384)	482
Other Leases	-	-	-	114	-	(114)	-
Repairs and Maintenance	-	-	-	223	-	(223)	-
Total Facilities, Repairs & Other Leases	75	1,225	1,150	7,102	11,025	3,923	14,700
Professional/Consulting Services							
IT	16,221	667	(15,555)	73,923	6,000	(67,923)	8,000
Audit & Taxes	617	-	(617)	5,435	1,165	(4,270)	1,165
Legal	46	554	508	2,040	4,986	2,946	6,648
Professional Development	1,683	1,537	(146)	16,991	13,834	(3,157)	18,445
General Consulting	3,243	12,191	8,949	151,072	109,722	(41,350)	146,296
Special Activities/Field Trips	-	-	-	1,959	-	(1,959)	-
Bank Charges	-	83	83	29	750	721	1,000
Printing	-	-	-	57	-	(57)	-
Other Taxes and Fees	1,803	717	(1,086)	5,430	6,450	1,020	8,600
Payroll Service Fee	4,949	-	(4,949)	34,263	-	(34,263)	-
Management Fee	2,039	779	(1,260)	10,653	7,013	(3,641)	9,350
District Oversight Fee	-	1,885	1,885	-	11,890	11,890	17,599
SPED Encroachment	402	-	(402)	1,373	-	(1,373)	-
Public Relations/Recruitment	2,251	1,646	(605)	17,669	14,810	(2,859)	19,747
Total Professional/Consulting Services	33,254	20,059	(13,194)	320,893	176,620	(144,273)	236,850
Total Expenses	146,253	151,896	5,644	1,420,660	1,361,273	(59,387)	1,918,724
Change in Net Assets	51,578	49,667	1,911	(96,700)	16,671	(113,371)	162,448
Net Assets, Beginning of Period	644,134			792,412			
Net Assets, End of Period	\$ 695,712			\$ 695,712			

California Online Public Schools Monterey Bay

Budget vs Actual

For the period ended March 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	\$ 337,847	\$ 260,765	\$ 77,082	\$ 1,889,710	\$ 1,826,944	\$ 62,766	\$ 2,870,004
Education Protection Account	-	23,091	(23,091)	45,821	69,272	(23,451)	92,363
State Aid - Prior Year	(13,794)	-	(13,794)	(13,794)	-	(13,794)	-
In Lieu of Property Taxes	100,000	380,705	(280,705)	1,600,000	1,928,908	(328,908)	2,690,318
Total State Aid - Revenue Limit	424,053	664,561	(240,508)	3,521,737	3,825,124	(303,387)	5,652,685
Federal Revenue							
Special Education - Entitlement	-	5,245	(5,245)	-	36,747	(36,747)	57,727
Total Federal Revenue	-	5,245	(5,245)	-	36,747	(36,747)	57,727
Other State Revenue							
State Special Education	105,536	37,235	68,301	373,444	260,874	112,570	409,815
Mandated Cost	-	-	-	16,770	16,733	37	16,733
State Lottery	-	-	-	41,254	27,149	14,105	109,450
Prior Year Revenue	-	-	-	20,952	-	20,952	-
Other State Revenue	11,523	2,078	9,445	25,242	14,778	10,464	23,091
Total Other State Revenue	117,059	39,313	77,746	477,662	319,534	158,128	559,089
Other Local Revenue							
Interest Revenue	5,286	-	5,286	10,286	-	10,286	-
Total Other Local Revenue	5,286	-	5,286	10,286	-	10,286	-
Total Revenues	546,398	709,119	(162,721)	4,009,685	4,181,405	(171,720)	6,269,501
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 146,817	\$ 121,640	\$ (25,176)	\$ 1,319,861	\$ 1,094,764	\$ (225,097)	\$ 1,751,622
Teachers' Extra Duty/Stipends	-	48	48	-	428	428	684
Pupil Support Salaries	16,439	9,370	(7,070)	123,269	84,326	(38,943)	134,921
Administrators' Salaries	15,369	15,469	100	151,751	139,225	(12,526)	222,760
Total Certificated Salaries	178,625	146,527	(32,098)	1,594,882	1,318,742	(276,139)	2,109,987
Classified Salaries							
Instructional Salaries	-	301	301	2,476	2,705	229	4,329
Support Salaries	557	482	(75)	5,068	4,334	(734)	6,934
Supervisors' and Administrators' Salaries	6,835	2,253	(4,581)	34,046	20,281	(13,764)	32,450
Clerical and Office Staff Salaries	1,422	405	(1,017)	8,467	3,646	(4,821)	5,834
Total Classified Salaries	8,813	3,441	(5,372)	50,056	30,967	(19,089)	49,547
Benefits							
State Teachers' Retirement System, certificated positions	(10,280)	23,322	33,602	(10,280)	209,900	220,180	279,866
OASDI/Medicare/Alternative, certificated positions	1,135	178	(958)	8,629	1,600	(7,029)	2,133
Medicare/Alternative, certificated positions	2,593	1,812	(781)	22,669	16,309	(6,360)	21,745
Health and Welfare Benefits, certificated positions	(43,551)	41,990	85,541	555,506	377,910	(177,596)	503,880
State Unemployment Insurance, certificated positions	298	12,440	12,142	6,791	105,737	98,946	124,396
Workers' Compensation Insurance, certificated positions	-	1,750	1,750	7,488	15,747	8,259	20,995
Total Benefits	(49,805)	81,491	131,296	590,803	727,202	136,399	953,016
Books & Supplies							
Textbooks and Core Materials	2,167	2,567	400	52,226	23,100	(29,126)	30,800
Books and Reference Materials	70,859	57,640	(13,219)	453,307	518,758	65,452	691,678
School Supplies	653	4,740	4,087	8,153	42,661	34,508	56,881
Software	36,986	25,841	(11,145)	405,884	232,572	(173,312)	310,096
Office Expense	3,413	901	(2,513)	11,516	8,105	(3,411)	10,807
Business Meals	180	1,208	1,029	573	10,874	10,302	14,499
Noncapitalized Equipment	59	14,021	13,962	35,422	126,192	90,770	168,256
Total Books & Supplies	114,317	106,918	(7,399)	967,080	962,263	(4,817)	1,283,017
Subagreement Services							
Special Education	59,661	33,592	(26,069)	317,348	302,325	(15,023)	403,100
Substitute Teacher	1,173	-	(1,173)	12,395	-	(12,395)	-
Other Educational Consultants	8,758	37,981	29,222	65,764	341,826	276,063	455,769
Instructional Services	2,737	-	(2,737)	17,617	-	(17,617)	-
Total Subagreement Services	72,328	71,572	(756)	413,123	644,152	231,028	858,869
Operations & Housekeeping							
Auto and Travel	717	1,983	1,267	12,310	17,850	5,540	23,800

California Online Public Schools Monterey Bay

Budget vs Actual

For the period ended March 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Dues & Memberships	-	625	625	12,110	5,625	(6,485)	7,500
Insurance	1,099	58	(1,040)	10,348	525	(9,823)	700
Utilities	-	198	198	16	1,781	1,765	2,375
Janitorial Services	-	392	392	-	3,525	3,525	4,700
Communications	272	4,570	4,297	2,970	41,126	38,156	54,835
Postage and Shipping	2,362	183	(2,179)	15,332	1,643	(13,690)	2,190
Total Operations & Housekeeping	4,450	8,008	3,559	53,086	72,075	18,989	96,100
Facilities, Repairs & Other Leases							
Rent	-	2,868	2,868	-	25,814	25,814	34,418
Additional Rent	150	124	(27)	1,526	1,112	(415)	1,482
Equipment Leases	-	-	-	296	-	(296)	-
Other Leases	-	-	-	469	-	(469)	-
Repairs and Maintenance	-	-	-	283	-	(283)	-
Total Facilities, Repairs & Other Leases	150	2,992	2,842	2,574	26,925	24,351	35,900
Professional/Consulting Services							
IT	36,169	6,136	(30,034)	202,694	55,220	(147,474)	73,627
Audit & Taxes	2,175	-	(2,175)	22,414	3,913	(18,501)	3,913
Legal	162	1,862	1,700	4,451	16,756	12,305	22,341
Professional Development	7,718	5,165	(2,552)	61,309	46,488	(14,821)	61,984
General Consulting	10,274	22,479	12,205	316,334	202,311	(114,023)	269,748
Special Activities/Field Trips	-	-	-	6,838	-	(6,838)	-
Bank Charges	-	36	36	-	322	322	430
Printing	-	-	-	200	-	(200)	-
Other Taxes and Fees	4,171	2,139	(2,032)	15,397	19,255	3,858	25,673
Payroll Service Fee	17,452	-	(17,452)	120,823	-	(120,823)	-
Management Fee	6,568	2,613	(3,955)	34,863	23,513	(11,350)	31,350
District Oversight Fee	-	6,646	6,646	57,528	38,251	(19,277)	56,527
SPED Encroachment	1,542	-	(1,542)	4,689	-	(4,689)	-
Public Relations/Recruitment	7,922	4,832	(3,090)	62,338	43,490	(18,848)	57,987
Total Professional/Consulting Services	94,154	51,907	(42,246)	909,877	449,519	(460,358)	603,580
Total Expenses	423,031	472,857	49,825	4,581,481	4,231,845	(349,636)	5,990,016
Change in Net Assets	123,367	236,262	(112,895)	(571,795)	(50,439)	(521,356)	279,485
Net Assets, Beginning of Period	(396,575)			298,587			
Net Assets, End of Period	\$ (273,208)			\$ (273,208)			

California Online Public Schools Central Coast

Budget vs Actual

For the period ended March 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	\$ 102,013	\$ 60,566	\$ 41,447	\$ 544,859	\$ 431,248	\$ 113,611	\$ 673,514
Education Protection Account	9,612	5,498	4,114	20,615	16,493	4,122	21,991
State Aid - Prior Year	(718)	-	(718)	(718)	-	(718)	-
In Lieu of Property Taxes	-	92,885	(92,885)	-	478,314	(478,314)	664,085
Total State Aid - Revenue Limit	110,907	158,950	(48,043)	564,756	926,055	(361,299)	1,359,590
Federal Revenue							
Special Education - Entitlement	-	1,236	(1,236)	-	8,801	(8,801)	13,745
Total Federal Revenue	-	1,236	(1,236)	-	8,801	(8,801)	13,745
Other State Revenue							
State Special Education	26,364	8,775	17,589	91,195	62,477	28,718	97,575
Mandated Cost	-	-	-	3,885	3,873	12	3,873
State Lottery	8,780	-	8,780	18,611	6,519	12,092	26,060
Prior Year Revenue	-	-	-	7,372	-	7,372	-
Other State Revenue	1,212	495	717	7,547	3,519	4,028	5,498
Total Other State Revenue	36,356	9,269	27,087	128,610	76,387	52,223	133,005
Other Local Revenue							
Interest Revenue	-	-	-	10,521	-	10,521	-
Total Other Local Revenue	-	-	-	10,521	-	10,521	-
Total Revenues	147,263	169,455	(22,192)	703,887	1,011,243	(307,356)	1,506,339
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 33,485	\$ 27,743	\$ (5,742)	\$ 301,021	\$ 249,683	\$ (51,338)	\$ 399,493
Teachers' Extra Duty/Stipends	-	11	11	-	97	97	156
Pupil Support Salaries	3,749	2,137	(1,612)	28,114	19,232	(8,882)	30,771
Administrators' Salaries	3,505	3,528	23	34,610	31,753	(2,857)	50,805
Total Certificated Salaries	40,739	33,418	(7,321)	363,745	300,766	(62,979)	481,225
Classified Salaries							
Instructional Salaries	-	69	69	565	617	52	987
Support Salaries	127	110	(17)	1,156	988	(167)	1,582
Supervisors' and Administrators' Salaries	1,559	514	(1,045)	7,765	4,626	(3,139)	7,401
Clerical and Office Staff Salaries	324	92	(232)	1,931	832	(1,099)	1,331
Total Classified Salaries	2,010	785	(1,225)	11,416	7,063	(4,354)	11,300
Benefits							
State Teachers' Retirement System, certificated positions	(2,513)	5,319	7,832	(2,513)	47,872	50,385	63,829
OASDI/Medicare/Alternative, certificated positions	259	41	(218)	1,968	365	(1,603)	486
Medicare/Alternative, certificated positions	591	413	(178)	5,170	3,720	(1,451)	4,959
Health and Welfare Benefits, certificated positions	(10,400)	8,140	18,541	133,298	73,262	(60,037)	97,682
State Unemployment Insurance, certificated positions	68	2,873	2,805	1,549	24,421	22,872	28,731
Workers' Compensation Insurance, certificated positions	-	399	399	1,708	3,591	1,883	4,788
Total Benefits	(11,995)	17,185	29,181	141,180	153,230	12,050	200,476
Books & Supplies							
Textbooks and Core Materials	792	617	(175)	14,592	5,550	(9,042)	7,400
Books and Reference Materials	23,380	13,542	(9,838)	115,837	121,875	6,038	162,500
School Supplies	156	1,532	1,376	1,874	13,790	11,917	18,387
Software	10,127	5,756	(4,372)	94,172	51,800	(42,372)	69,067
Office Expense	815	211	(604)	3,630	1,901	(1,729)	2,535
Business Meals	43	284	241	137	2,552	2,415	3,402
Noncapitalized Equipment	14	3,451	3,436	8,122	31,055	22,933	41,407
Total Books & Supplies	35,327	25,391	(9,936)	238,363	228,523	(9,840)	304,698
Subagreement Services							
Nursing	-	-	-	504	-	(504)	-
Special Education	9,633	8,467	(1,166)	53,658	76,200	22,543	101,600
Substitute Teacher	280	-	(280)	5,787	-	(5,787)	-
Other Educational Consultants	2,151	8,877	6,725	15,564	79,892	64,328	106,522
Instructional Services	890	-	(890)	4,463	-	(4,463)	-

California Online Public Schools Central Coast

Budget vs Actual

For the period ended March 31, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Total Subagreement Services	12,954	17,344	4,390	79,975	156,092	76,117	208,122
Operations & Housekeeping							
Auto and Travel	171	1,333	1,162	2,940	12,000	9,060	16,000
Dues & Memberships	-	108	108	3,808	975	(2,833)	1,300
Insurance	262	8	(254)	2,407	75	(2,332)	100
Utilities	-	46	46	4	418	414	557
Janitorial Services	-	75	75	-	675	675	900
Communications	65	1,087	1,022	705	9,782	9,077	13,043
Postage and Shipping	759	-	(759)	4,291	-	(4,291)	-
Total Operations & Housekeeping	1,258	2,658	1,401	14,155	23,925	9,770	31,900
Facilities, Repairs & Other Leases							
Rent	-	543	543	-	4,890	4,890	6,520
Additional Rent	25	29	4	770	261	(509)	348
Equipment Leases	-	32	32	4,571	285	(4,286)	380
Other Leases	-	-	-	145	-	(145)	-
Repairs and Maintenance	-	-	-	68	-	(68)	-
Total Facilities, Repairs & Other Leases	25	604	579	5,554	5,436	(118)	7,248
Professional/Consulting Services							
IT	12,319	5,208	(7,111)	69,683	46,875	(22,808)	62,500
Audit & Taxes	519	-	(519)	4,721	918	(3,803)	918
Legal	39	437	398	1,025	3,931	2,906	5,242
Professional Development	2,185	1,212	(973)	14,500	10,907	(3,593)	14,543
General Consulting	1,135	1,009	(126)	79,593	9,080	(70,514)	12,106
Special Activities/Field Trips	(250)	-	250	1,369	-	(1,369)	-
Bank Charges	95	133	38	310	1,199	889	1,599
Printing	-	-	-	48	-	(48)	-
Other Taxes and Fees	1,429	492	(937)	4,616	4,427	(188)	5,903
Payroll Service Fee	4,168	-	(4,168)	28,853	-	(28,853)	-
Management Fee	1,623	596	(1,027)	8,361	5,362	(2,999)	7,150
District Oversight Fee	-	1,590	1,590	12,529	9,261	(3,268)	13,596
SPED Encroachment	384	-	(384)	1,142	-	(1,142)	-
Public Relations/Recruitment	1,704	1,229	(474)	19,802	11,065	(8,737)	14,753
Total Professional/Consulting Services	25,349	11,906	(13,443)	246,552	103,026	(143,526)	138,310
Total Expenses	105,666	109,292	3,625	1,100,940	978,060	(122,880)	1,383,280
Change in Net Assets	41,597	60,163	(18,567)	(397,053)	33,182	(430,236)	123,060
Net Assets, Beginning of Period	(240,446)			198,205			
Net Assets, End of Period	\$ (198,849)			\$ (198,849)			

California Online Public Schools

Statement of Financial Position

March 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	\$ 19,588,299	\$ 9,027,406	\$ 11,371,170	\$ 2,101,061	\$ 4,549,683	\$ 975,883	\$ 47,613,501
Accounts Receivable	(6,482,935)	(106,192)	(67,521)	244,459	(151,454)	13,087	(6,550,556)
Public Funding Receivables	1,343,381	935,801	1,513,090	190,342	51,997	12,990	4,047,601
Due To/From Related Parties	15,870,835	(4,562,541)	(6,149,672)	(1,058,399)	(3,311,302)	(788,921)	-
Prepaid Expenses	337,435	33,029	81,498	460	10,358	534	463,313
Total Current Assets	30,657,014	5,327,502	6,748,565	1,477,923	1,149,283	213,573	45,573,860
Long-Term Assets							
Property & Equipment, Net	285,751	34,236	192,619	8,559	25,677	4,279	551,122
Deposits	20,287	100	-	-	-	-	20,387
Total Long Term Assets	306,038	34,336	192,619	8,559	25,677	4,279	571,509
Total Assets	\$ 30,963,053	\$ 5,361,838	\$ 6,941,184	\$ 1,486,482	\$ 1,174,960	\$ 217,852	\$ 46,145,368
Liabilities							
Current Liabilities							
Accounts Payable	\$ 2,883,643	\$ 388,794	\$ 760,970	\$ 90,728	\$ 235,856	\$ 67,336	4,427,327
Accrued Liabilities	1,812,454	944,211	2,707,578	301,183	686,731	170,282	6,622,439
Deferred Revenue	8,874,706	1,513,564	2,916,451	389,709	498,128	174,507	14,367,064
Capital Lease, Current Portion	248,755	32,097	84,255	8,024	24,074	4,013	401,218
Total Current Liabilities	13,819,558	2,878,666	6,469,255	789,643	1,444,789	416,138	25,818,049
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	13,854,487	2,883,173	6,481,086	790,770	1,448,168	416,701	25,874,385
Total Net Assets	17,108,566	2,478,665	460,099	695,712	(273,208)	(198,849)	20,270,984
Total Liabilities and Net Assets	\$ 30,963,053	\$ 5,361,838	\$ 6,941,184	\$ 1,486,482	\$ 1,174,960	\$ 217,852	\$ 46,145,368

California Online Public Schools

Statement of Cash Flows

For the period ended March 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 03/31/24
Cash Flows from Operating Activities							
Change in Net Assets	\$ 2,095,227	\$ 563,263	\$ 30,071	\$ 51,578	\$ 123,367	\$ 41,597	\$ 2,905,103
Adjustments to reconcile change in net assets to net cash flows from operating activities:							
Decrease/(Increase) in Operating Assets:							
Public Funding Receivables	2,578,552	(256,322)	(21,563)	(22,606)	-	-	2,278,062
Grants, Contributions & Pledges Receivable	(91,091)	(6,045)	1,850,225	(4,289)	-	1	1,748,801
Due from Related Parties	(2,055,587)	446,391	1,124,131	96,180	312,721	76,164	-
Prepaid Expenses	(37,820)	-	-	-	-	-	(37,820)
Accounts Payable	2,765,923	388,392	758,643	90,683	235,798	67,282	4,306,720
Accrued Expenses	(1,757,844)	(239,486)	(3,166,488)	(49,368)	(157,649)	(42,147)	(5,412,982)
Deferred Revenue	(524,890)	-	785,104	49,474	13,218	(1)	322,905
Total Cash Flows from Operating Activities	2,972,470	896,195	1,360,123	211,652	527,456	142,895	6,110,790
Cash Flows from Investing Activities							
Purchases of Property & Equipment	181	-	4,670	-	-	-	4,851
Total Cash Flows from Investing Activities	181	-	4,670	-	-	-	4,851
Change in Cash & Cash Equivalents	2,972,651	896,195	1,364,793	211,652	527,456	142,895	6,115,641
Cash & Cash Equivalents, Beginning of Period	16,615,648	8,131,211	10,006,377	1,889,409	4,022,228	832,988	41,497,860
Cash and Cash Equivalents, End of Period	\$ 19,588,299	\$ 9,027,406	\$ 11,371,170	\$ 2,101,061	\$ 4,549,683	\$ 975,883	\$ 47,613,501

California Online Public Schools Southern California

Accounts Payable Aging

March 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
Dominic Resendiz	0001	3/13/2024	4/12/2024	\$ 500	\$ -	\$ -	\$ -	\$ -	500
Every Special Child LLC	113-01202324	1/20/2024	2/4/2024	2,520	-	-	-	-	2,520
Every Special Child LLC	127-01202324	2/13/2024	3/14/2024	3,375	-	-	-	-	3,375
Every Special Child LLC	146-02202324	3/24/2024	4/23/2024	5,310	-	-	-	-	5,310
Every Special Child LLC	146-1-02202324	3/7/2024	4/6/2024	5,310	-	-	-	-	5,310
Law Offices of Young, Minney & Corr LLP	2024	3/7/2024	4/6/2024	2,015	-	-	-	-	2,015
FeldCare Connects	21355	3/11/2021	4/10/2021	-	-	-	-	600	600
El Paseo Childrens Center Inc.	3241	1/31/2024	3/1/2024	6,360	-	-	-	-	6,360
Headstand	510100163	3/13/2024	4/12/2024	18,000	-	-	-	-	18,000
CE Mechanical Inc	54762	3/12/2024	4/11/2024	1,972	-	-	-	-	1,972
Department of Justice	720244	3/4/2024	4/3/2024	32	-	-	-	-	32
AT&T	7285787809	3/7/2024	4/6/2024	531	-	-	-	-	531
PC Connection Sales Corp	75082812	3/11/2024	4/10/2024	5	-	-	-	-	5
PC Connection Sales Corp	75086521	3/12/2024	4/11/2024	30	-	-	-	-	30
Pearson Virtual Schools USA	91000015327	2/9/2024	3/10/2024	2,825,793	-	-	-	-	2,825,793
Law Offices of Young, Minney & Corr LLP	9470	3/7/2024	3/7/2024	975	-	-	-	-	975
Mikkail Afadonis	AFAD031324	3/13/2024	3/13/2024	55	-	-	-	-	55
Jose Alameida	ALAM031124	3/11/2024	3/11/2024	152	-	-	-	-	152
Lina Arango	ARAN031524	3/15/2024	3/15/2024	143	-	-	-	-	143
Susan Axson	AXSO031124	3/11/2024	3/11/2024	94	-	-	-	-	94
Jessica Baez-Ramirez	BAEZ031124	3/11/2024	3/11/2024	136	-	-	-	-	136
Jennifer Bartlett	BART031124	3/11/2024	3/11/2024	19	-	-	-	-	19
Lizeth Bautista	BAUT031424	3/14/2024	3/14/2024	58	-	-	-	-	58
Ryan Counts	BEHA031124	3/11/2024	4/26/2024	30	-	-	-	-	30
Alyson Ben-Joseph	BENJ031324	3/22/2024	4/21/2024	284	-	-	-	-	284
Zachary Bennett	BENN031124	3/11/2024	4/10/2024	38	-	-	-	-	38
Morrissa Berman	BERM031124	3/11/2024	3/11/2024	84	-	-	-	-	84
Jennifer Blake	BLAK031324	3/13/2024	3/13/2024	19	-	-	-	-	19
Lauren Bradley	BRAD031324	3/13/2024	3/13/2024	96	-	-	-	-	96
Cindi Bradford	BRAD031424	3/14/2024	3/14/2024	44	-	-	-	-	44
Kristin Cable	CABL030824	3/22/2024	4/21/2024	121	-	-	-	-	121
Adapted Childs Play LLC	CaIOPS0005	2/29/2024	3/30/2024	465	-	-	-	-	465
Gina Casey	CASE031124	3/11/2024	3/11/2024	16	-	-	-	-	16
Eva Castaneda	CAST031124	3/11/2024	3/11/2024	129	-	-	-	-	129
Amy Chang	CHAN031124	3/11/2024	3/11/2024	44	-	-	-	-	44
Sunny Chavez	CHAV031324	3/13/2024	4/13/2024	126	-	-	-	-	126
Erin Chung	CHUN031124	3/11/2024	3/11/2024	79	-	-	-	-	79
Richard Conway	CONW031524	3/15/2024	4/14/2024	71	-	-	-	-	71

California Online Public Schools Southern California

Accounts Payable Aging

March 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
Jorgelina Corral	CORR031124	3/11/2024	3/11/2024	31	-	-	-	-	31
Ryan Counts	COUN031124	3/11/2024	3/11/2024	17	-	-	-	-	17
Kristina Craig	CRAI031324	3/13/2024	3/13/2024	69	-	-	-	-	69
Julia Davis	DAVI031124	3/11/2024	3/11/2024	42	-	-	-	-	42
Cara Deckert	DECK031124	3/11/2024	3/11/2024	76	-	-	-	-	76
Cara Deckert	DECK031324	3/13/2024	3/13/2024	52	-	-	-	-	52
Shayla Deshay	DESH031124	3/11/2024	3/11/2024	36	-	-	-	-	36
Kelsey Dickman	DICK031324	3/13/2024	4/12/2024	234	-	-	-	-	234
Corodata Records Management Inc.	DN 1458696	2/29/2024	3/15/2024	39	-	-	-	-	39
Shannon Doss	DOSS031124	3/13/2024	3/13/2024	58	-	-	-	-	58
Katherine Duckworth	DUCK031124	3/11/2024	3/11/2024	62	-	-	-	-	62
Shawn Dunkley	DUNK031124	3/11/2024	3/11/2024	52	-	-	-	-	52
Mackenzie Duran	DURA031424	3/20/2024	4/19/2024	111	-	-	-	-	111
Mukul Dwivedi	DWIV031324	3/13/2024	3/13/2024	66	-	-	-	-	66
Mary N Ehrke	EHRK031224	3/12/2024	4/11/2024	84	-	-	-	-	84
Melissa Eisenrod	EISE031124	3/11/2024	3/11/2024	39	-	-	-	-	39
Ashley Gardea-Molina	GARD031124	3/11/2024	3/11/2024	44	-	-	-	-	44
Christine Gelfuso	GELF031324	3/13/2024	3/13/2024	61	-	-	-	-	61
Ajay Ghingoor	GHIN031124	3/11/2024	3/11/2024	72	-	-	-	-	72
Alexis Gilliard	GILL031134	3/11/2024	3/11/2024	77	-	-	-	-	77
Catarina Guido	GUID031224	3/12/2024	3/12/2024	75	-	-	-	-	75
Kristen Hager	HAGE031524	3/15/2024	3/15/2024	32	-	-	-	-	32
Mindy Hall	HALL031424	3/14/2024	3/14/2024	103	-	-	-	-	103
Shayne Hanpanit	HANP031124	3/11/2024	3/11/2024	118	-	-	-	-	118
Kelly Harper	HARP031124	3/11/2024	3/11/2024	83	-	-	-	-	83
Natalie Ha	HAXX031324	3/13/2024	3/13/2024	19	-	-	-	-	19
Emily Helmich	HELM031124	3/11/2024	3/11/2024	118	-	-	-	-	118
Jesse Hodge	HODG031124	3/11/2024	3/11/2024	20	-	-	-	-	20
Ryan Counts	HOLI031124	3/11/2024	4/26/2024	77	-	-	-	-	77
Felipe Hull	HULL031124	3/11/2024	3/11/2024	169	-	-	-	-	169
Juliane Hutchison	HUTC031324	3/13/2024	3/13/2024	46	-	-	-	-	46
Rachel Idiart	IDIA031324	3/13/2024	3/13/2024	60	-	-	-	-	60
Gregory Israel	ISRA031324	3/13/2024	3/13/2024	72	-	-	-	-	72
Deiana Jackson	JACK031324	3/13/2024	3/13/2024	36	-	-	-	-	36
Diane Johnson	JOHN031124	3/11/2024	3/11/2024	41	-	-	-	-	41
Jillian Kabel	KABE031124	3/11/2024	3/11/2024	111	-	-	-	-	111
Thavry Khun	KHUN031124	3/11/2024	3/11/2024	97	-	-	-	-	97
Sunny Kim	KIMX031424	3/14/2024	3/14/2024	70	-	-	-	-	70
Brittney Kish	KISH031124	3/11/2024	3/11/2024	57	-	-	-	-	57

California Online Public Schools Southern California

Accounts Payable Aging

March 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
Penelope Knight	KNIG031124	3/11/2024	3/11/2024	468	-	-	-	-	468
Melissa Kolbeck	KOLB031124	3/11/2024	3/11/2024	47	-	-	-	-	47
Taylor Kubel	KUBE031124	3/11/2024	3/11/2024	114	-	-	-	-	114
Carmen Kwan	KWAN031124	3/11/2024	3/11/2024	70	-	-	-	-	70
Franchesca Lansang	LANS031224	3/12/2024	3/12/2024	85	-	-	-	-	85
Stacy Laredo	LARE031124	3/11/2024	3/11/2024	123	-	-	-	-	123
Ashley Leu	LEUX031324	3/13/2024	3/13/2024	34	-	-	-	-	34
Hai Le	LEXX031124	3/11/2024	3/11/2024	69	-	-	-	-	69
Steve Lopez	LOPE031124	3/11/2024	3/11/2024	54	-	-	-	-	54
Kristin Luedtke	LUED031424	3/14/2024	3/14/2024	20	-	-	-	-	20
Kathryn Macias	MACI031324	3/13/2024	3/13/2024	19	-	-	-	-	19
Logan Mackie	MACK031324	3/13/2024	3/13/2024	41	-	-	-	-	41
Marianne Masino	MASI031124	3/11/2024	3/11/2024	102	-	-	-	-	102
Kacey Mathieson	MATH031324	3/13/2024	3/13/2024	21	-	-	-	-	21
Connie McCorkle	MCCO031124	3/11/2024	3/11/2024	64	-	-	-	-	64
Eva McGahey	MCGA031124	3/11/2024	3/11/2024	46	-	-	-	-	46
Melinda Medina O'Neill	MEDI031124	3/11/2024	3/11/2024	110	-	-	-	-	110
Marissa Mesa	MESA031324	3/13/2024	3/13/2024	29	-	-	-	-	29
Neal Mixter	MIXT031324	3/13/2024	3/13/2024	38	-	-	-	-	38
Tate Murphy	MURP031124	3/11/2024	3/11/2024	89	-	-	-	-	89
Danielle Nazaroff	NAZA031524	3/15/2024	3/15/2024	36	-	-	-	-	36
Shideh Nejad	NEJA031124	3/11/2024	3/11/2024	39	-	-	-	-	39
Quynh Nguyen-Le	NGUY031124	3/11/2024	3/11/2024	41	-	-	-	-	41
Rebecca Novalis-Edwards	NOVA031524	3/15/2024	3/15/2024	175	-	-	-	-	175
Tamara Olsen	OLSE031324	3/13/2024	3/13/2024	39	-	-	-	-	39
Sydney Ortiz	ORTI031124	3/11/2024	3/11/2024	35	-	-	-	-	35
Erica Osorio	OSOR031224	3/12/2024	3/12/2024	17	-	-	-	-	17
Scott Panaro	PANA031424	3/14/2024	3/14/2024	18	-	-	-	-	18
Stephanie Parker	PARK031124	3/11/2024	3/11/2024	40	-	-	-	-	40
Tracy Pinckney	PINC031124	3/11/2024	3/11/2024	100	-	-	-	-	100
Abel Qawasmi	QAWA031124	3/11/2024	3/11/2024	23	-	-	-	-	23
Sherri Rempe	REMP031124	3/11/2024	3/11/2024	154	-	-	-	-	154
Emilio Rendon-Vargas	REND031124	3/11/2024	3/11/2024	30	-	-	-	-	30
Stacy Reynolds	REYN031424	3/14/2024	3/14/2024	53	-	-	-	-	53
Andrew Rietveld	RIET031424	3/14/2024	4/13/2024	173	-	-	-	-	173
Eden Rincon	RINC031324	3/13/2024	3/13/2024	63	-	-	-	-	63
Stephanie Robinson	ROBI031424	3/14/2024	4/13/2024	114	-	-	-	-	114
Jordan Ross	ROSS031124	3/11/2024	3/11/2024	72	-	-	-	-	72
Hope Rowley	ROWL031324	3/13/2024	3/13/2024	101	-	-	-	-	101

California Online Public Schools Southern California

Accounts Payable Aging

March 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
Corodata Records Management Inc.	RS3594118	2/29/2024	3/29/2024	61	-	-	-	-	61
Corodata Records Management Inc.	RS4994287	2/29/2024	3/29/2024	101	-	-	-	-	101
Michele Rushing	RUSH031324	3/13/2024	3/13/2024	35	-	-	-	-	35
Santa Margarita Water District	SANT030424-1049	3/4/2024	3/29/2024	165	-	-	-	-	165
Jamia Seifert	SEIF031324	3/13/2024	3/13/2024	91	-	-	-	-	91
Amy Sharp	SHAR031124	3/11/2024	3/11/2024	38	-	-	-	-	38
Cassandra Sharpe	SHAR031124	3/11/2024	3/11/2024	133	-	-	-	-	133
Than Short	SHOR031224	3/12/2024	3/12/2024	158	-	-	-	-	158
Robert Sima	SIMA031124	3/11/2024	3/11/2024	49	-	-	-	-	49
Larry Steinberg	STEI031324	3/13/2024	3/13/2024	66	-	-	-	-	66
Aalaneja Stelly	STEL031324	3/13/2024	3/13/2024	64	-	-	-	-	64
Jenny Stewart-Wilson	STEW031324	3/13/2024	3/13/2024	40	-	-	-	-	40
Andrea Story	STOR031324	3/13/2024	3/13/2024	176	-	-	-	-	176
Alexandra Torline	TORL031124	3/11/2024	3/11/2024	33	-	-	-	-	33
Alexandra Torline	TORL031324	3/13/2024	3/13/2024	40	-	-	-	-	40
Mildred Toscano	TOSC031124	3/11/2024	3/11/2024	28	-	-	-	-	28
Sean Van Bussel	VANB031124	3/11/2024	3/11/2024	74	-	-	-	-	74
Theresa Vergel de Dios	VERG031124	3/11/2024	3/11/2024	54	-	-	-	-	54
Heather Vizzini	VIZZ030824	3/8/2024	3/8/2024	180	-	-	-	-	180
Paige Wall	WALL031224	3/12/2024	3/12/2024	161	-	-	-	-	161
Alison Waters	WATE031124	3/11/2024	3/11/2024	48	-	-	-	-	48
Phil Wenker	WENK031124	3/11/2024	3/11/2024	115	-	-	-	-	115
Taylor Whitmer	WHIT031124	3/11/2024	3/11/2024	54	-	-	-	-	54
Lauren Williams-Hackman	WILL031124	3/11/2024	3/11/2024	30	-	-	-	-	30
Jannel Wyant	WYAN031124	3/11/2024	3/11/2024	63	-	-	-	-	63
Jennifer Yip	YIPX031124	3/11/2024	3/11/2024	30	-	-	-	-	30
April Yi	YIXX031124	3/11/2024	3/11/2024	73	-	-	-	-	73
Pamela Zakhar	ZAKH031224	3/12/2024	3/12/2024	45	-	-	-	-	45
Kimberly A Zimmerman	ZIMM031324	3/13/2024	3/13/2024	115	-	-	-	-	115

Total Outstanding Invoices \$ 2,883,043 \$ - \$ - \$ - \$ 600 \$ 2,883,643

California Online Public Schools Academy Central Valley

Accounts Payable Aging

March 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
Pearson Virtual Schools USA	91000015322	1/9/2024	2/8/2024	\$ 388,794	\$ -	\$ -	\$ -	\$ -	388,794
Total Outstanding Invoices				<u>\$ 388,794</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 388,794</u>

California Online Public Schools Northern California

Accounts Payable Aging

March 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
Charter Communications	219708101010124	1/1/2024	1/31/2024	\$ (239)	\$ -	\$ -	\$ -	\$ -	(239)
Charter Communications	219708101020124	2/1/2024	3/2/2024	200	-	-	-	-	200
Charter Communications	219708101030124	3/1/2024	3/31/2024	200	-	-	-	-	200
AT&T	5011167807	3/7/2020	4/6/2020	-	-	-	-	1,074	1,074
Pearson Virtual Schools USA	91000015326	2/9/2024	3/6/2024	758,950	-	-	-	-	758,950
Law Offices of Young, Minney & Corr LLP	9469	3/7/2024	4/6/2024	785	-	-	-	-	785
Total Outstanding Invoices				<u>\$ 759,896</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,074</u>	<u>\$ 760,970</u>

California Online Public Schools Academy North Bay

Accounts Payable Aging

March 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
Pearson Virtual Schools USA	91000015325	2/9/2024	3/6/2024	\$ 90,728	\$ -	\$ -	\$ -	\$ -	\$ 90,728
Total Outstanding Invoices				<u>\$ 90,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,728</u>

California Online Public Schools Monterey Bay

Accounts Payable Aging

March 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
Pearson Virtual Schools USA	91000015324	2/9/2024	3/6/2024	\$ 235,856	\$ -	\$ -	\$ -	\$ -	\$ 235,856
Total Outstanding Invoices				<u>\$ 235,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235,856</u>

California Online Public Schools Central Coast

Accounts Payable Aging

March 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
Pearson Virtual Schools USA	91000015321	2/9/2024	3/8/2024	\$ 67,336	\$ -	\$ -	\$ -	\$ -	\$ 67,336
Total Outstanding Invoices				<u>\$ 67,336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,336</u>

California Online Public Schools Southern California

Check Register

For the period ended March 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10439	Anthony Ramos	Reimb - 01/24/24 - 01/26/24	3/14/2024	VOID
10471	CE Mechanical Inc	HVAC Repairs - 02/24	3/1/2024	\$ 295
10472	Charter Impact	Business Mgmt Svcs - 03/24	3/1/2024	104,790
10473	Community Therapy Services	SpEd Svcs - 10/23	3/1/2024	14,008
10473	Community Therapy Services	SpEd Svcs - 11/23	3/1/2024	14,008
10473	Community Therapy Services	SpEd Svcs - 12/23	3/1/2024	14,008
10474	Jennifer Conley	Reimb - 02/21/24 - 02/22/24	3/1/2024	107
10475	Disneyland Resort	Grad Night 2024	3/1/2024	7,630
10476	Mackenzie Duran	Reimb - 02/02/24	3/1/2024	77
10477	Gina Glaze	Reimb - 02/16/24	3/1/2024	130
10478	Brian Kinnaman	Reimb - 01/30/24 - 02/21/24	3/1/2024	148
10479	Tate Murphy	Reimb - 02/21/24 - 02/22/24	3/1/2024	103
10480	Orange County Clerk-Recorder	Fictitious Business Name Filing Fee	3/1/2024	58
10481	Oxford Consulting Services Inc.	SpEd Svcs - 12/23	3/1/2024	4,113
10482	PC Connection Sales Corp	15.6 Inch Monitor - Credit	3/1/2024	2,113
10482	PC Connection Sales Corp	CSP-A Perp Perp Office Mac Std (5)	3/1/2024	2,113
10482	PC Connection Sales Corp	IT Svcs and State Environmental Fee	3/1/2024	2,113
10482	PC Connection Sales Corp	Office Supplies and Shipping	3/1/2024	2,113
10482	PC Connection Sales Corp	Recycling Fee - Credit	3/1/2024	2,113
10482	PC Connection Sales Corp	State Environmental Fee	3/1/2024	2,113
10483	Suzanne Platt	Reimb - 02/20/24 - 20/22/24	3/1/2024	108
10484	Emilio Rendon-Vargas	Reimb - 12/06/23 - 12/07/23	3/1/2024	50
10485	Richard Savage	Reimb - 12/05/23 - 02/02/24	3/1/2024	826
10486	Silver Springs Drinking Water	Drinking Water - 01/24	3/1/2024	70
10487	Spark Hire Inc	Licence - 02/02/24 - 02/02/25	3/1/2024	8,588
10488	Stanford Sierra Youth & Families	Professional Development - 01/31/24	3/1/2024	100,210
10488	Stanford Sierra Youth & Families	SpEd Svcs - 11/23	3/1/2024	100,210
10488	Stanford Sierra Youth & Families	SpEd Svcs - 12/23	3/1/2024	100,210
10489	Studies Weekly	School Supplies	3/1/2024	596
10490	US Bank Equipment Finance	Equipment Lease - 02/08/24 - 03/08/24	3/1/2024	1,051
10491	Brandastic, Inc.	Marketing - 03/24	3/6/2024	21,000
10492	Morrissa Berman	Reimb - 02/29/24	3/8/2024	34
10493	Brandastic, Inc.	Marketing - Fall Festival - Video Contract - Final Billing	3/8/2024	7,500
10493	Brandastic, Inc.	Marketing - Video Contract - Final Billing	3/8/2024	7,500
10494	Amy Chang	Reimb - 02/29/24	3/8/2024	37
10495	Charter Impact	Rush Processing Fee - 02/24	3/8/2024	150
10496	Jorgelina Corral	Reimb - 02/29/24	3/8/2024	207
10497	Katherine Duckworth	Reimb - 02/29/24	3/8/2024	102
10498	Edgility Consulting	Consulting Svcs	3/8/2024	3,000
10499	Every Special Child LLC	SpEd Svcs - 01/16/24 - 01/31/24	3/8/2024	6,210
10499	Every Special Child LLC	SpEd Svcs - 01/24	3/8/2024	6,210
10500	The Great Books Foundation	Curriculum	3/8/2024	2,751
10501	Brittany Javier	Reimb - 02/26/24	3/8/2024	25
10502	Melinda Medina O'Neill	Reimb - 02/26/24	3/8/2024	231
10503	Tate Murphy	Reimb - 02/29/24	3/8/2024	101
10504	Oxford Consulting Services Inc.	SpEd Svcs - 12/23	3/8/2024	47,445
10505	Scott Panaro	Reimb - 02/26/24	3/8/2024	40
10506	PC Connection Sales Corp	LCD (3) back cover, panel, bezel	3/8/2024	785
10507	Pearson Virtual Schools USA	SpEd Svcs - 02/24	3/8/2024	6,120
10508	Pitney Bowes Global Financial Services LLC	Late Fees	3/8/2024	48
10509	Christine Quesada	Reimb - 02/22/24	3/8/2024	332
10510	Eric Thompson	Repairs - 02/23/24 - Remove 1 Bulletin Board	3/8/2024	173
10511	TinyEye Therapy Services	SpEd Svcs - 04/23	3/8/2024	1,591
10512	T-Mobile	Communication Svcs - 01/21/24 - 02/20/24	3/8/2024	679
10513	T-Mobile	Communication Svcs - 01/21/24 - 02/20/24 MKV	3/8/2024	3,178
10514	UPS	Shipping Svcs - 02/24	3/8/2024	134
10515	Sean Van Bussel	Reimb - 02/27/24	3/8/2024	103
10516	Lyndsie Williams	Reimb - 02/28/24	3/8/2024	31
10517	Zoom Video Communications Inc	Communication Svcs - 02/28/24 - 06/30/24	3/8/2024	113
10518	Danielle Bouillerc	Reimb - 03/06/24	3/14/2024	96
10519	Lauren Bradley	Reimb - 03/01/24 - 03/03/24	3/14/2024	580
10520	Branche Jones	Consulting Svcs - 02/24	3/14/2024	4,000
10521	Center for Effective Philanthropy Inc	Youth Truth Student Survey, 4-2024, SY 23-24	3/14/2024	5,550
10522	Concur Technologies Inc	Software	3/14/2024	4,128
10523	Crown Facility Solutions Inc	Janitorial Svcs - 02/22/24	3/14/2024	1,338
10523	Crown Facility Solutions Inc	Janitorial Svcs - 03/24	3/14/2024	1,338
10524	Cara Deckert	Reimb - 03/05/24	3/14/2024	52

California Online Public Schools Southern California

Check Register

For the period ended March 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10525	Effectual Educational Consulting Services	SpEd Svcs - 01/24	3/14/2024	30,036
10526	El Paseo Childrens Center Inc.	SpEd Svcs - 12/23	3/14/2024	169,713
10527	Florida Virtual School	Enrichment Svcs	3/14/2024	1,900
10528	Cierra Guerra	Reimb - 02/20/24 - 20/22/24	3/14/2024	436
10529	Heritage Schools Inc	SpEd Svcs - 02/24	3/14/2024	17,435
10530	Jason King	Reimb - 03/06/24	3/14/2024	148
10531	Law Offices of Michelle Won	Legal Svcs - 02/24	3/14/2024	220
10532	Carrie Ann Manning	Reimb - 02/20/24 - 02/23/24	3/14/2024	135
10533	Michelle Mann	Reimb - 03/06/24	3/14/2024	20
10534	Michael Meza	Reimb - 02/21/24 - 02/23/24	3/14/2024	212
10535	Netrix	Professional Svcs - 03/01/24 - 03/31/24	3/14/2024	3,080
10536	Parchment LLC	Subscription - 11/01/23 - 10/31/24	3/14/2024	12,765
10537	Philadelphia Insurance Companies	Insurance - 03/24	3/14/2024	16,399
10538	Pitney Bowes Bank Inc Purchase Power	Postage - 02/24 - 03/24	3/14/2024	3,159
10539	Procurify Technologies Inc	Software	3/14/2024	24,600
10540	Anthony Ramos	Reimb - 01/24/24 - 01/26/24	3/14/2024	87
10541	RokkitWear	Office Supplies	3/14/2024	50,000
10542	Spirit Monkey LLC	School Supplies	3/14/2024	4,200
10543	Stanford Sierra Youth & Families	SpEd Svcs - 01/24	3/14/2024	53,130
10544	TTC4SUCCESS	SpEd Svcs - 01/24	3/14/2024	89,152
10545	UPS	Postage - 02/24	3/14/2024	490
10545	UPS	Postage - 03/24	3/14/2024	490
10546	Theresa Vergel de Dios	Reimb - 02/27/24	3/14/2024	39
10547	Paige Wall	Reimb - 01/25/24	3/14/2024	30
10548	Cassie Williams	Reimb - 03/06/24	3/14/2024	91
10549	April Yi	Reimb - 02/27/24	3/14/2024	44
10550	Law Offices of Young, Minney & Corr LLP	Legal Svcs - 02/24	3/14/2024	178
10551	Zoom Video Communications Inc	Communication Svcs - 02/01/24 - 02/29/24	3/14/2024	97
10552	School Pathways LLC	License - 02/01/24 - 01/31/25, District Oversight Level	3/20/2024	1,175
022924		FY2324 Adm fee cost Jan24	3/1/2024	1,000,704
022924		FY2324 STRS Feb24	3/1/2024	1,000,704
ACH	InterPres Corporation	Rent - 03/24	3/5/2024	30,205
ACH	InterPres Corporation	Rent - 03/24	3/6/2024	880
ACH	InterPres Corporation	Rent - 04/24	3/20/2024	32,832
ACH	JP Morgan Chase - Credit Card	CC Pmt - 02/27/24	3/1/2024	141,331
ACH	Chase Bank	Bank Fee	3/15/2024	196
ACH	JP Morgan Chase - Credit Card	CC Pmt - 03/26/24	3/26/2024	68,906
ACH	Orange County Dept of Education	ADMIN FEE COST FEBRUARY 2024	3/12/2024	46
ACH	Orange County Dept of Education	FY2324 STRS 03/24	3/21/2024	354,754
ACH	Orange County Dept of Education	FY2324 STRS 03/24	3/21/2024	662,473
ACH	Orange County Dept of Education	STRS PENALTIES & INTEREST 03/24	3/25/2024	362

Total Disbursements Issued in March \$ 4,389,831

California Online Public Schools Academy Central Valley

Check Register

For the period ended March 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
40050	Community Therapy Services	SpEd Svcs - 12/23	3/1/2024	\$ 960
40051	Crystal Dawn Photography	Photography - Mid-Year School Festival - Central Valley	3/1/2024	350
40052	Oxford Consulting Services Inc.	SpEd Svcs - 12/23	3/1/2024	1,742
40053	Tulare County Clerk	Fictitious Business Name Filing Fee	3/1/2024	52
40054	Jostens	School Supplies	3/8/2024	40
40055	Pearson Virtual Schools USA	SpEd Svcs - 02/24	3/8/2024	1,780
40056	Effectual Educational Consulting Services	SpEd Svcs - 01/24	3/14/2024	5,159
40057	El Paseo Childrens Center Inc.	SpEd Svcs - 12/23	3/14/2024	34,920
ACH	Chase Bank	Bank Fee	3/15/2024	93

Total Disbursements Issued in March \$ 45,095

California Online Public Schools Northern California

Check Register

For the period ended March 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
60124	ADT	Alarm Monitoring - 01/30/24 - 03/25/24	3/1/2024	\$ 103
60124	ADT	Alarm Monitoring - 02/29/24 - 03/29/24	3/1/2024	103
60125	Alhambra	Drinking Water - 01/24	3/1/2024	86
60126	C3 Builders, Inc.	Repairs - Exhaust Fan Repair	3/1/2024	313
60127	City of Ripon	Facility Rental - 03/21/24	3/1/2024	300
60128	Pitney Bowes Bank Inc Purchase Power	Postage - 01/22/24 - 01/28/24	3/1/2024	2,178
60128	Pitney Bowes Bank Inc Purchase Power	Postage - 02/11/24 - 02/12/24	3/1/2024	2,178
60129	San Joaquin County Recorder	Fictitious Business Name Filing Fee	3/1/2024	47
60130	GreenWorks Commerical Janitorial Services	Janitorial Svcs - 12/23 - 07/24	3/8/2024	1,250
60131	Pearson Virtual Schools USA	SpEd Svcs - 02/24	3/8/2024	1,490
60132	PG&E	Utility Svcs - 01/26/24 - 02/26/24	3/8/2024	203
60133	Pitney Bowes Global Financial Services LLC	Postage Machine Lease - 03/30/24 - 06/29/24	3/8/2024	284
60134	TinyEye Therapy Services	SpEd Svcs - 04/23	3/8/2024	1,471
60135	Center for Accessible Technology	SpEd Svcs - 02/24	3/14/2024	112
60136	City Signs	Signs	3/14/2024	7,097
60137	Effectual Educational Consulting Services	SpEd Svcs - 01/24	3/14/2024	12,057
60138	El Paseo Childrens Center Inc.	SpEd Svcs - 12/23	3/14/2024	49,649
60139	Jostens	School Supplies	3/14/2024	101
60140	Teamwork Speech Therapy Inc	SpEd Svcs - 02/24	3/14/2024	300
60141	UPS	Postage - 03/24	3/14/2024	16
ACH	Chase Bank	Bank Fee	3/15/2024	107
ACH	Modesto Irrigation District	Utilities	3/25/2024	226

Total Disbursements Issued in March \$ 79,671

California Online Public Schools Academy North Bay

Check Register

For the period ended March 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
30029	Lake County Clerk	Fictitious Business Name Filing Fee	3/1/2024	\$ 45
30030	Effectual Educational Consulting Services	SpEd Svcs - 01/24	3/14/2024	495
30031	El Paseo Childrens Center Inc.	SpEd Svcs - 12/23	3/14/2024	<u>7,816</u>
Total Disbursements Issued in March				\$ <u>8,356</u>

California Online Public Schools Monterey Bay

Check Register

For the period ended March 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
20035	Community Therapy Services	SpEd Svcs - 12/23	3/1/2024	\$ 755
20036	Santa Cruz County Clerk	Fictitious Business Name Filing Fee	3/1/2024	58
20037	Pearson Virtual Schools USA	SpEd Svcs - 02/24	3/8/2024	290
20038	TinyEye Therapy Services	SpEd Svcs - 04/23	3/8/2024	633
20039	Effectual Educational Consulting Service	SpEd Svcs - 01/24	3/14/2024	7,193
20040	El Paseo Childrens Center Inc.	SpEd Svcs - 12/23	3/14/2024	<u>21,690</u>

Total Disbursements Issued in March \$ 30,619

California Online Public Schools Central Coast

Check Register

For the period ended March 31, 2024

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
70024	Oxford Consulting Services Inc.	SpEd Svcs - 12/23	3/1/2024	\$ 321
70025	Santa Barbara County Clerk Recorder	Fictitious Business Name Filing Fee	3/1/2024	54
70026	Effectual Educational Consulting Services	SpEd Svcs - 01/24	3/14/2024	320
70027	El Paseo Childrens Center Inc.	SpEd Svcs - 11/23 - 12/23	3/14/2024	<u>3,444</u>
Total Disbursements Issued in March				\$ <u>4,139</u>