



California Online Public Schools

California Online Public Schools

California Online Public Schools (CalOPS) Board Meeting

Date and Time

Tuesday April 8, 2025 at 4:00 PM PDT

Location

CalOPS NorCal: 580 N. Wilma Avenue, Suite G, Ripon, CA 95366

CalOPS SoCal: 33272 Valle Road, San Juan Capistrano, CA 92675

1201 Cara Road, Dinuba, CA 93618

32946 Calle San Marcos, San Juan Capistrano, 92675

3753 W. Norberry Street, Lancaster, CA 93536

9423 Reseda Blvd. Apt #230, Northridge, CA 91324

4108 W Avenue J6, Lancaster, CA 93536

Join Zoom Meeting

<https://californiaops-org.zoom.us/j/92843576813>

Meeting ID: 928 4357 6813

Dial In: +1 (669) 900-9128 ext. 928-4357-6813# US

This meeting is open to members of the public. For information about meetings or for members of the public who require special accommodations to attend, please visit our website at www.californiaops.org/governance or contact the school offices: Dana Hohn (NorCal) or Eva McGahey (SoCal) at (800) 906-5166 at least 24 hours prior to the meeting. The board packet can be made available for public review by contacting the school offices prior to the Board meeting in compliance with California open meeting law.

Agenda

| | Purpose | Presenter | Time |
|-------------------------------------|---------|-----------------|----------------|
| I. Opening Items | | | 4:00 PM |
| A. Roll Call | | Dan Hertzler | |
| B. Call the Meeting to Order | | James Stockdale | |
| C. Approval of Agenda | Vote | James Stockdale | |

II. Public Comment

The Board welcomes participation by the members of the public telephonically. To address an item on the agenda, before the scheduled start of the meeting, an individual must write their name and a short description of the agenda item on which they wish to comment on the card provided and submit this to the Chair, along with any materials they want to have distributed to Board. Individuals who wish to address the Board telephonically must contact the School Leader by phone or by email at least twenty four (24) hours before the scheduled start of the Board meeting. If the individual wants to provide any written materials to the Board, these should be emailed to the School Leader at least twenty-four (24) hours before the scheduled start of the meeting.

The total time for any individual to present, either in person or via telephone, on an item on the agenda shall not exceed three (3) minutes, or six (6) minutes if the individual requesting to comment is a non English speaker and requires a translator, unless the Board grants additional time. However, in compliance with Board policy and the Brown Act, the Board is not permitted to discuss or take action on non-agenda items.

Individuals desiring to make a formal presentation to the Board on an item not on the agenda but desiring it be placed on the agenda must provide notice and written submissions detailing the subject of the presentation to the School Leader at least fourteen (14) days prior to the meeting. Any such presentations shall not exceed fifteen (15) minutes in duration, unless otherwise permitted by the Chair.

To view the Board Open Meeting Policy, visit the CalOPS Governance Page at <https://californiaops.org/governance/>

III. Oral Reports

| | | |
|-----------------------------------|-----|----------------|
| A. Superintendent's Report | FYI | Richard Savage |
|-----------------------------------|-----|----------------|

1. General School Updates

| | Purpose | Presenter | Time |
|--|---------|-----------------|------|
| 2. Sponsoring District(s) Update 3. CCSA Conference Report Out | | | |
| B. Principals' Report (attached) | FYI | | |
| 1. High School - Matt Brockway 2. Middle School - Heather Tamayo 3. Elementary School - Marcus White | | | |
| C. Charter Impact Financial Report for CalOPS | FYI | Jason Sitomer | |
| 1. CalOPS Consolidated Financial Report (attached) | | | |
| D. Policy, Compliance, and Legislative Updates | FYI | Dan Hertzler | |
| E. Educational Services Update | FYI | Leslie Dornbek | |
| 1. State Testing Preparation Update | | | |
| IV. Consent Items | | | |
| A. Approval of Minutes from the March 11, 2025 CalOPS Board Meeting (attached) | Vote | | |
| B. Approval of Minutes from the March 31, 2025 CalOPS Special Board Meeting (attached) | Vote | | |
| C. Ratification of Special Education Service Contracts (attached) | Vote | Phil Wenker | |
| D. Approval of Staffing Report (attached) | Vote | Stephen Ford | |
| E. Approval of Expenditures over \$20k (attached) | Vote | LaChelle Carter | |
| F. Approval of Check Registry | Vote | Kate Eng | |
| V. Action Items | | | |
| A. Approval of New Banking Service (attached) | Vote | LaChelle Carter | |

| Purpose | Presenter | Time |
|---------|-----------|------|
|---------|-----------|------|

VI. Closing Items

| | | |
|--------------------|------|-----------------|
| A. Adjourn Meeting | Vote | James Stockdale |
|--------------------|------|-----------------|

Adjournment and Confirmation of the Next Meeting - May 13, 2025 at 4 pm PT

Coversheet

Principals' Report (attached)

Section: III. Oral Reports
Item: B. Principals' Report (attached)
Purpose: FYI
Submitted by:
Related Material: CalOPS Principals' Report 04.08.25.pdf

CalOPS Principals' Report

April 2024-25

Site Reports

Matthew Brockway, High School Principal

Site Administrator for Northern Region - Monterey Bay, North Bay, and Northern California

High school has reached the busiest time of the year. We are gearing up for state testing, AP testing, graduation planning, prom planning, and grad night! Additionally, we have moved to separate out senior awards to a separate virtual event, rather than having the awards at our graduation ceremonies. Our seniors are hard at work ensuring they meet their requirements, and our teachers and counselors are pushing those that might be a little behind to get back on track.

Marcus White, Elementary Principal

Site Administrator for Central Region - Central Valley and Central Coast

Greetings From Elementary,

We were able to complete our second interim assessments a few weeks ago. This is such a valuable experience for our young learners. It allows them to gain confidence as they prepare for the state test. It also allows our PLCs to disaggregate data and utilize it to drive student instruction. Additionally, our team is working hard to ensure that our students master as many state standards as they can before the end of the year. I am extremely proud of our teachers and the work they are doing to support our students and families.

Heather Tamayo, Middle School Principal

Site Administrator for Southern Region - Southern California

Middle School staff continues their commitment to excellence and creating the best possible environment for families at CalOPS. Our mid-year benchmark recently wrapped, and we continue the work of analyzing data to best support our kids. We are starting the work of Intent to Return (ITR), a task that our homeroom teachers will help their households complete, ensuring that they are able to complete all tasks with the support of a teacher. We work on ITR while getting ready to start state testing, so our teachers will be busy with two critical elements of our school, through the end of the year.

Enrollment Update

Month for Report: April

| | Elementary School | Middle School | High School | Total |
|--|-------------------|---------------|-------------|-------|
| Enrolled | 2309 | 2023 | 4324 | 8656 |
| 25-26 ITR Pipeline Applications | 262 | 195 | 568 | 1025 |
| 25-26 Completed & Approved ITR Applications | 341 | 291 | 736 | 1368 |
| 25-26 Pipeline Applications | 107 | 88 | 126 | 321 |
| 25-26 Completed & Approved New Student Applications | 104 | 44 | 53 | 201 |

Updated: March 31, 2025

Marketing Update

We saw a strong 22% increase in Facebook followers this month, reflecting our continued engagement efforts. While we did see a decrease on Instagram engagement in March, YouTube and TikTok are performing well due to our increased content push on those platforms. Additionally, we will begin measuring metrics on X in the coming weeks as we continue posting content there.

Website traffic has remained steady, but we expect and are preparing for an increase as we enter the strong summer enrollment season. Looking ahead, we are making a strong redirection toward the 2025–2026 school year, focusing all messaging on driving enrollment for next year. A key milestone this month was the official launch of SMS, with dedicated staff now in place to respond to inquiries from prospective families. SMS messaging will strengthen our communication channels and further support our enrollment efforts.



Engagement Activities

Recent Engagement Activities

Northern Region - Monterey Bay, North Bay and NorCal

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

Central Region - Central Valley and Central Coast

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

Southern Region - SoCal

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

- **Study the Masters: Fullerton Arboretum & Botanical Gardens** –Monday, March 17th (11:00 AM - 2:00 PM)
Target Grades: All grades are welcome (TK-12)
Total attendance: 7 CalOPS students, 2 non-CalOPS students, 7 adults, 2 staff (18 total attendees)
- **Walking Tour of History Town Julian** –Thursday, March 20th (9:30 AM - 12:00 PM)
Target Grades: Middle School Students (grades 6-8)
Total attendance: 13 CalOPS students, 0 non-CalOPS students, 12 adults, 3 staff (28 total attendees)
- **Volunteer Opportunity:** March 12, 2025 - San Diego Regional Food Bank in Vista. Available for CalOPS students age 11 and higher and their families. On a rainy day, CalOPS families and staff supported the Jacobs & Cushman San Diego Regional Food Bank /North County Food Bank North County Food Bank in Vista. The team learned how the food bank supports efforts to alleviate hunger and created bags of food for the children to stuff into their backpacks as part of the food bank's "Food 4 Kids Backpack program." This program provides weekend food packages to chronically hungry elementary school students from low-income households who are at risk of hunger over the weekend when free school meals are unavailable. The CalOPS team assembled 381 bags of food for local school children and their families.
Total attendance: 1 CalOPS student, 0 non-CalOPS students, 2 adults, 1 staff (5 total attendees)

Virtual Field Trips - All Six School Locations

- **Eric Carle Makes a Book** –Monday, March 3rd (9:00 AM - 10:00 AM)
Target Grades: K-2, but all are welcome
Total attendance: 17 CalOPS students, 0 non-CalOPS students, 15 adults, 4 staff (36 total attendees)
- **Science Museum of Virginia Presents: Volcano Science** –Monday, March 10th (10:00 AM



- 11:00 AM)

Target Grades: 2-5, but all are welcome

Total attendance: 28 CalOPS students, 0 non-CalOPS students, 25 adults, 4 staff (57 total attendees)

- **Light and Sound!** –Thursday, March 13th (11:00 AM - 12:00 PM)

Target Grades: 3-8, but all are welcome

Total attendance: 35 CalOPS students, 0 non-CalOPS students, 32 adults, 2 staff (69 total attendees)

- **Changing the Constitution: Votes for Women** –Friday, March 28th (9:00 AM - 10:00 AM)

Target Grades: 6-12, but all are welcome

Total attendance: 6 CalOPS students, 0 non-CalOPS students, 5 adults, 1 staff (12 total attendees)

Upcoming Engagement Activities

Northern Region - Monterey Bay, North Bay and NorCal

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

Central Region - Central Valley and Central Coast

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

- **Fresno State Campus Tour** – Friday, April 11th (9:00 AM - 10:30 AM)

Target Grades: Middle school students (grades 6-8)

Southern Region - SoCal

In-Person Field Trips were paused for 1st semester and have resumed for 2nd semester (up until Spring Break).

- **Park Day Field Trip** –Wednesday, April 9th (10:00 AM - 1:00 PM)
Target Grades: Elementary students and their families (grades TK-5)
- **California State University San Bernardino Campus Tour** – Friday, April 11th (8:30 AM - 10:00 AM)
Target Grades: High school students (grades 9-12)
- **Earl Burns Miller Japanese Garden** –Wednesday, April 23rd (11:00 AM - 1:00 PM)
Target Grades: Middle School Social Meet-up Anime Club (grades 6-8)

Virtual Field Trips - All Six School Locations

- **T. Rex, Triceratops, and MORE!** – Friday, April 4th (10:00 AM - 11:00 AM)
Target Grades: 2-6, but all are welcome
- **National Marine Mammal Foundation Presents: Dolphin Doctor** – Friday, April 11th (11:00 AM - 12:00 PM)
Target Grades: K-5, but all are welcome





Coversheet

Charter Impact Financial Report for CalOPS

Section: III. Oral Reports
Item: C. Charter Impact Financial Report for CalOPS
Purpose: FYI
Submitted by:
Related Material: CalOps_FY25_02_Monthly Financial Presentation.pdf



California Online Public Schools

Monthly Financial Presentation – February 2025

Summary



Highlights

- **Attendance:** Projections increased **+0.5%** to 2nd Interim
- **Revenue: +\$1.2M (+1%),** driven by PY Title I recognition and Added ADA
- **Expenses: +\$2.3M (+2%),** driven by SPED services, ISP reimbursements, and catch-up payments
- **Surplus: \$3.8M (3.6%** of expenses)
- **Ending Fund balance: \$29M**
- **Cash: \$38.3M** as of 2/28



| | | TOTAL | | |
|-----------|-------------------------------|-----------------------|-----------------------|-----------------------|
| Revenue | Enrollment | 7,060 | 7,024 | 36 |
| | ADA | 6,917 | 6,880 | 36 |
| | | Feb FC | Jan FC | \$ Variance |
| | State Aid-Rev Limit | \$ 90,026,155 | \$ 89,327,330 | \$ 698,826 |
| | Federal Revenue | 3,556,613 | 3,117,692 | 438,921 |
| | Other State Revenue | 14,706,979 | 14,700,463 | 6,516 |
| | Other Local Revenue | 185,060 | 169,248 | 15,812 |
| | Total Revenue | \$ 108,474,808 | \$ 107,314,733 | \$ 1,160,075 |
| Expenses | Certificated Salaries | \$ 57,680,245 | \$ 57,603,192 | \$ 77,053 |
| | Classified Salaries | 2,893,683 | 2,956,762 | -63,079 |
| | Benefits | 18,728,926 | 18,893,996 | -165,070 |
| | Books and Supplies | 8,017,565 | 7,251,579 | 765,985 |
| | Subagreement Services | 7,881,696 | 7,011,157 | 870,539 |
| | Operations | 2,561,986 | 2,126,332 | 435,654 |
| | Facilities | 958,204 | 933,373 | 24,831 |
| | Professional Services | 5,944,682 | 5,610,678 | 334,004 |
| | Depreciation | 40,254 | 35,766 | 4,488 |
| | Interest | 0 | 0 | 0 |
| | Total Expenses | \$ 104,707,242 | \$ 102,422,836 | \$ 2,284,406 |
| Full-Year | Total Surplus(Deficit) | \$ 3,767,566 | \$ 4,891,897 | \$ (1,124,331) |
| | Beginning Fund Balance | \$25,520,411 | \$25,520,411 | \$0 |
| | Ending Fund Balance | \$ 29,287,977 | \$ 30,412,308 | \$ (1,124,331) |
| | As a % of Annual Expenses | 28% | 30% | |
| | Surplus as % of Expenses | 3.6% | 4.8% | |

Attendance Data and Metrics



- Attendance will be updated throughout the year
- Projected Enrollment: **7,060** (98% attendance rate)
- Projected ADA: **6,917, +36** to 2nd Interim, driven by NorCal and Central Valley

SoCal

| Enrollment & Per Pupil Data | | |
|-----------------------------|-----------------|---------------|
| | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment | 4,007 | 4,983 |
| ADA | 3,927 | 4,883 |
| Attendance Rate | 98.0% | 98.0% |
| Unduplicated % | 55.2% | 55.7% |
| Revenue per ADA | \$15,747 | \$14,891 |
| Expenses per ADA | \$15,530 | \$14,420 |

Central Valley

| Enrollment & Per Pupil Data | | |
|-----------------------------|-----------------|---------------|
| | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment | 773 | 816 |
| ADA | 758 | 799 |
| Attendance Rate | 98.0% | 98.0% |
| Unduplicated % | 68.3% | 67.8% |
| Revenue per ADA | \$16,567 | \$16,111 |
| Expenses per ADA | \$14,121 | \$15,645 |

NorCal

| Enrollment & Per Pupil Data | | |
|-----------------------------|-----------------|---------------|
| | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment | 1,550 | 1,760 |
| ADA | 1,519 | 1,725 |
| Attendance Rate | 98.0% | 98.0% |
| Unduplicated % | 53.7% | 54.7% |
| Revenue per ADA | \$15,339 | \$14,741 |
| Expenses per ADA | \$14,494 | \$14,365 |

North Bay

| Enrollment & Per Pupil Data | | |
|-----------------------------|-----------------|---------------|
| | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment | 153 | 161 |
| ADA | 150 | 158 |
| Attendance Rate | 98.0% | 98.0% |
| Unduplicated % | 58.8% | 59.6% |
| Revenue per ADA | \$15,749 | \$15,815 |
| Expenses per ADA | \$13,860 | \$15,458 |

Monterey Bay

| Enrollment & Per Pupil Data | | |
|-----------------------------|-----------------|---------------|
| | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment | 457 | 564 |
| ADA | 448 | 552 |
| Attendance Rate | 98.0% | 98.0% |
| Unduplicated % | 43.0% | 43.5% |
| Revenue per ADA | \$14,921 | \$14,408 |
| Expenses per ADA | \$14,652 | \$14,089 |

Central Coast

| Enrollment & Per Pupil Data | | |
|-----------------------------|-----------------|---------------|
| | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment | 119 | 138 |
| ADA | 115 | 135 |
| Attendance Rate | 96.2% | 98.0% |
| Unduplicated % | 50.3% | 52.0% |
| Revenue per ADA | \$15,121 | \$14,635 |
| Expenses per ADA | \$14,581 | \$14,384 |

Revenue

- **FY25 annual revenue forecasted at \$108M; +\$1.2M to prior month driven by prior year**

Title I recognition and 36 added ADA

SoCal

| | Year-to-Date | | | Annual/Full Year | | |
|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|------------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Revenue | | | | | | |
| State Aid-Rev Limit | \$ 36,763,954 | \$ 35,811,109 | \$ 952,845 | \$ 50,879,584 | \$ 62,774,775 | \$ (11,895,191) |
| Federal Revenue | 601,632 | 1,324,758 | (723,126) | 2,202,643 | 1,612,417 | 590,226 |
| Other State Revenue | 3,126,233 | 4,420,523 | (1,294,290) | 8,671,812 | 8,808,554 | (136,743) |
| Other Local Revenue | 60,978 | 42,930 | 18,048 | 82,443 | 64,395 | 18,048 |
| Total Revenue | \$ 40,552,797 | \$ 41,599,320 | \$ (1,046,523) | \$ 61,836,482 | \$ 73,260,142 | \$ (11,423,660) |

Central Valley

| | Year-to-Date | | | Annual/Full Year | | |
|----------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Revenue | | | | | | |
| State Aid-Rev Limit | \$ 5,913,006 | \$ 6,080,937 | \$ (167,931) | \$ 10,611,876 | \$ 11,289,624 | \$ (677,749) |
| Federal Revenue | 129,068 | 235,042 | (105,974) | 453,348 | 282,427 | 170,920 |
| Other State Revenue | 504,385 | 737,757 | (233,372) | 1,478,505 | 1,471,790 | 6,716 |
| Other Local Revenue | 7,072 | - | 7,072 | 7,072 | - | 7,072 |
| Total Revenue | \$ 6,553,531 | \$ 7,053,736 | \$ (500,205) | \$ 12,550,800 | \$ 13,043,841 | \$ (493,041) |

NorCal

| | Year-to-Date | | | Annual/Full Year | | |
|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Revenue | | | | | | |
| State Aid-Rev Limit | \$ 10,212,178 | \$ 12,216,480 | \$ (2,004,302) | \$ 19,560,074 | \$ 22,089,481 | \$ (2,529,406) |
| Federal Revenue | 158,821 | 425,407 | (266,586) | 708,577 | 527,164 | 181,413 |
| Other State Revenue | 1,097,985 | 1,495,703 | (397,718) | 2,972,450 | 2,981,749 | (9,298) |
| Other Local Revenue | 49,663 | 23,623 | 26,040 | 61,323 | 35,419 | 25,904 |
| Total Revenue | \$ 11,518,647 | \$ 14,161,213 | \$ (2,642,566) | \$ 23,302,424 | \$ 25,633,812 | \$ (2,331,388) |

Revenue

- **FY25 annual revenue forecasted at \$108M; +\$1.2M to prior month driven by prior year**

Title I recognition and 36 added ADA

North Bay

Revenue

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

Total Revenue

| Year-to-Date | | | Annual/Full Year | | |
|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| \$ 1,121,308 | \$ 1,144,392 | \$ (23,084) | \$ 1,948,086 | \$ 2,117,942 | \$ (169,856) |
| 30,640 | 58,643 | (28,003) | 92,911 | 67,888 | 25,023 |
| 114,517 | 156,863 | (42,346) | 321,882 | 312,527 | 9,356 |
| 1,606 | 81 | 1,525 | 1,647 | 122 | 1,525 |
| \$ 1,268,071 | \$ 1,359,979 | \$ (91,908) | \$ 2,364,526 | \$ 2,498,479 | \$ (133,953) |

Monterey Bay

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

Total Revenue

| Year-to-Date | | | Annual/Full Year | | |
|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| \$ 3,382,264 | \$ 3,966,442 | \$ (584,178) | \$ 5,581,505 | \$ 7,030,076 | \$ (1,448,571) |
| - | 95,727 | (95,727) | 79,715 | 128,489 | (48,774) |
| 355,425 | 451,944 | (96,519) | 1,010,234 | 899,863 | 110,371 |
| 13,893 | 6,858 | 7,035 | 17,322 | 10,286 | 7,035 |
| \$ 3,751,582 | \$ 4,520,971 | \$ (769,389) | \$ 6,688,775 | \$ 8,068,713 | \$ (1,379,938) |

Central Coast

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

Total Revenue

| Year-to-Date | | | Annual/Full Year | | |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| \$ 819,919 | \$ 985,132 | \$ (165,213) | \$ 1,445,030 | \$ 1,747,657 | \$ (302,627) |
| - | 27,526 | (27,526) | 19,419 | 35,568 | (16,148) |
| 85,167 | 109,524 | (24,357) | 252,096 | 218,135 | 33,961 |
| 11,747 | 7,014 | 4,733 | 15,254 | 10,521 | 4,733 |
| \$ 916,833 | \$ 1,129,196 | \$ (212,363) | \$ 1,731,799 | \$ 2,011,881 | \$ (280,082) |



Expenses

- **FY25 annual expenses** forecasted at **\$105M; +\$2.3M** to prior month driven by SPED (+\$875K), ISP Reimbursements (+\$570K), and catch-up payments (+\$335K).

SoCal

Expenses

| | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 24,417,306 | \$ 21,276,427 | \$ (3,140,879) | \$ 33,599,799 | \$ 32,196,330 | \$ (1,403,469) |
| Classified Salaries | 1,133,619 | 408,664 | (724,955) | 1,684,645 | 735,595 | (949,050) |
| Benefits | 7,274,565 | 7,505,444 | 230,879 | 10,786,517 | 11,292,382 | 505,865 |
| Books and Supplies | 2,479,387 | 6,297,817 | 3,818,430 | 4,725,487 | 11,215,400 | 6,489,913 |
| Subagreement Services | 1,989,360 | 3,334,389 | 1,345,029 | 4,632,566 | 5,648,500 | 1,015,934 |
| Operations | 965,840 | 509,600 | (456,240) | 1,493,161 | 764,400 | (728,761) |
| Facilities | 373,884 | 497,867 | 123,983 | 559,800 | 746,800 | 187,000 |
| Professional Services | 2,159,056 | 5,424,600 | 3,265,544 | 3,528,518 | 8,340,629 | 4,812,111 |
| Depreciation | 1,443 | 1,600 | 157 | 2,891 | 2,400 | (491) |
| Total Expenses | \$ 40,794,460 | \$ 45,256,407 | \$ 4,461,947 | \$ 61,013,384 | \$ 70,942,436 | \$ 9,929,052 |

Central Valley

Expenses

| | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|---------------------|---------------------|-------------------|----------------------|----------------------|---------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 4,259,177 | \$ 3,492,070 | \$ (767,107) | \$ 5,964,130 | \$ 5,284,338 | \$ (679,791) |
| Classified Salaries | 196,627 | 67,073 | (129,554) | 298,938 | 120,732 | (178,206) |
| Benefits | 1,270,122 | 1,385,721 | 115,599 | 1,962,779 | 2,059,361 | 96,582 |
| Books and Supplies | 393,086 | 996,762 | 603,676 | 812,701 | 1,957,500 | 1,144,799 |
| Subagreement Services | 315,868 | 630,236 | 314,368 | 809,752 | 1,685,200 | 875,448 |
| Operations | 154,418 | 44,067 | (110,351) | 252,328 | 66,100 | (186,228) |
| Facilities | 51,335 | 25,600 | (25,735) | 85,855 | 38,400 | (47,455) |
| Professional Services | 322,704 | 958,665 | 635,961 | 676,034 | 1,454,632 | 778,598 |
| Total Expenses | \$ 6,963,337 | \$ 7,600,193 | \$ 636,856 | \$ 10,862,518 | \$ 12,666,264 | \$ 1,803,746 |



Expenses

- **FY25 annual expenses** forecasted at **\$105M; +\$2.3M** to prior month driven by SPED (+\$875K), ISP Reimbursements (+\$570K), and catch-up payments (+\$335K).

NorCal

| Expenses | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 8,836,337 | \$ 7,524,151 | \$ (1,312,186) | \$ 12,342,922 | \$ 11,385,843 | \$ (957,079) |
| Classified Salaries | 409,215 | 144,519 | (264,696) | 619,639 | 260,134 | (359,505) |
| Benefits | 2,653,517 | 2,770,282 | 116,765 | 4,045,281 | 4,148,243 | 102,961 |
| Books and Supplies | 821,816 | 2,713,972 | 1,892,156 | 1,683,088 | 4,069,200 | 2,386,112 |
| Subagreement Services | 662,260 | 1,358,308 | 696,048 | 1,678,316 | 2,036,400 | 358,084 |
| Operations | 366,579 | 156,467 | (210,112) | 567,951 | 234,700 | (333,251) |
| Facilities | 154,984 | 88,200 | (66,784) | 225,981 | 132,300 | (93,681) |
| Professional Services | 557,548 | 1,758,849 | 1,201,301 | 1,155,892 | 2,647,071 | 1,491,179 |
| Depreciation | 37,363 | 43,600 | 6,237 | 37,363 | 65,400 | 28,037 |
| Total Expenses | \$ 14,499,619 | \$ 16,558,347 | \$ 2,058,728 | \$ 22,356,433 | \$ 24,979,290 | \$ 2,622,858 |

North Bay

| Expenses | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 834,748 | \$ 684,014 | \$ (150,734) | \$ 1,165,735 | \$ 1,035,077 | \$ (130,659) |
| Classified Salaries | 38,651 | 13,138 | (25,513) | 58,513 | 23,649 | (34,864) |
| Benefits | 248,815 | 282,469 | 33,654 | 385,552 | 417,947 | 32,395 |
| Books and Supplies | 76,046 | 284,027 | 207,981 | 156,998 | 499,000 | 342,002 |
| Subagreement Services | 51,637 | 93,870 | 42,233 | 147,540 | 164,900 | 17,360 |
| Operations | 30,912 | 9,733 | (21,179) | 49,920 | 14,600 | (35,320) |
| Facilities | 11,402 | 7,600 | (3,802) | 18,103 | 11,400 | (6,703) |
| Professional Services | 62,113 | 182,757 | 120,644 | 130,410 | 275,449 | 145,039 |
| Total Expenses | \$ 1,354,324 | \$ 1,557,609 | \$ 203,285 | \$ 2,112,771 | \$ 2,442,021 | \$ 329,251 |



Expenses

- **FY25 annual expenses** forecasted at **\$105M; +\$2.3M** to prior month driven by SPED (+\$875K), ISP Reimbursements (+\$570K), and catch-up payments (+\$335K).

Monterey Bay

Expenses

| | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 2,658,744 | \$ 2,412,048 | \$ (246,696) | \$ 3,696,006 | \$ 3,650,007 | \$ (46,000) |
| Classified Salaries | 123,938 | 46,329 | (77,609) | 186,182 | 83,392 | (102,790) |
| Benefits | 807,427 | 983,903 | 176,476 | 1,230,960 | 1,457,582 | 226,622 |
| Books and Supplies | 260,828 | 675,922 | 415,094 | 516,737 | 1,211,000 | 694,263 |
| Subagreement Services | 205,561 | 338,933 | 133,372 | 506,290 | 571,900 | 65,610 |
| Operations | 96,453 | 30,000 | (66,453) | 156,020 | 45,000 | (111,020) |
| Facilities | 33,586 | 9,000 | (24,586) | 54,587 | 13,500 | (41,087) |
| Professional Services | 131,408 | 572,247 | 440,839 | 321,163 | 857,975 | 536,813 |
| Total Expenses | \$ 4,317,945 | \$ 5,068,383 | \$ 750,438 | \$ 6,667,946 | \$ 7,890,356 | \$ 1,222,411 |

Central Coast

Expenses

| | Year-to-Date | | | Annual/Full Year | | |
|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Certificated Salaries | \$ 660,102 | \$ 612,012 | \$ (48,090) | \$ 911,652 | \$ 926,121 | \$ 14,469 |
| Classified Salaries | 30,670 | 11,755 | (18,915) | 45,765 | 21,159 | (24,606) |
| Benefits | 207,725 | 252,929 | 45,204 | 317,836 | 374,211 | 56,375 |
| Books and Supplies | 60,252 | 155,072 | 94,820 | 122,554 | 259,200 | 136,646 |
| Subagreement Services | 34,296 | 67,736 | 33,440 | 107,232 | 117,000 | 9,768 |
| Operations | 28,161 | 9,933 | (18,228) | 42,607 | 14,900 | (27,707) |
| Facilities | 8,785 | 5,200 | (3,585) | 13,878 | 7,800 | (6,078) |
| Professional Services | 71,124 | 171,085 | 99,961 | 132,665 | 256,977 | 124,311 |
| Total Expenses | \$ 1,101,115 | \$ 1,285,723 | \$ 184,608 | \$ 1,694,190 | \$ 1,977,368 | \$ 283,178 |

Fund Balance



| TOTAL | Year-to-Date | | | Annual/Full Year | | |
|------------------------|----------------------|----------------------|--------------|----------------------|----------------------|------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Total Surplus(Deficit) | \$ (4,469,339) | \$ (7,502,248) | \$ 3,032,909 | \$ 3,767,566 | \$ 3,619,133 | \$ 148,433 |
| Beginning Fund Balance | <u>25,520,411</u> | <u>25,520,411</u> | | <u>25,520,411</u> | <u>25,520,411</u> | |
| Ending Fund Balance | <u>\$ 21,051,071</u> | <u>\$ 18,018,164</u> | | <u>\$ 29,287,977</u> | <u>\$ 29,139,545</u> | |
| | 20.1% | 14.9% | | 28.0% | 24.1% | |

SoCal

Total Surplus(Deficit)
Beginning Fund Balance
Ending Fund Balance
As a % of Annual Expenses

| | Year-to-Date | | | Annual/Full Year | | |
|------------------------|----------------------|----------------------|--------------|----------------------|----------------------|----------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Total Surplus(Deficit) | \$ (241,663) | \$ (3,657,087) | \$ 3,415,424 | \$ 823,098 | \$ 2,317,706 | \$ (1,494,608) |
| Beginning Fund Balance | <u>16,849,381</u> | <u>16,849,381</u> | | <u>16,849,381</u> | <u>16,849,381</u> | |
| Ending Fund Balance | <u>\$ 16,607,714</u> | <u>\$ 13,192,294</u> | | <u>\$ 17,672,479</u> | <u>\$ 19,167,087</u> | |
| | 27.2% | 18.6% | | 29.0% | 27.0% | |

Central Valley

Total Surplus(Deficit)
Beginning Fund Balance
Ending Fund Balance
As a % of Annual Expenses

| | Year-to-Date | | | Annual/Full Year | | |
|------------------------|---------------------|---------------------|------------|---------------------|---------------------|--------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Total Surplus(Deficit) | \$ (409,806) | \$ (546,457) | \$ 136,651 | \$ 1,688,282 | \$ 377,578 | \$ 1,310,705 |
| Beginning Fund Balance | <u>3,794,634</u> | <u>3,794,634</u> | | <u>3,794,634</u> | <u>3,794,634</u> | |
| Ending Fund Balance | <u>\$ 3,384,827</u> | <u>\$ 3,248,177</u> | | <u>\$ 5,482,916</u> | <u>\$ 4,172,211</u> | |
| | 31.2% | 25.6% | | 50.5% | 32.9% | |

NorCal

Total Surplus(Deficit)
Beginning Fund Balance
Ending Fund Balance
As a % of Annual Expenses

| | Year-to-Date | | | Annual/Full Year | | |
|------------------------|-------------------|---------------------|--------------|---------------------|---------------------|------------|
| | Actual | Budget | Fav/(Unf) | Forecast | Budget | Fav/(Unf) |
| Total Surplus(Deficit) | \$ (2,980,972) | \$ (2,397,134) | \$ (583,838) | \$ 945,992 | \$ 654,521 | \$ 291,470 |
| Beginning Fund Balance | <u>3,401,695</u> | <u>3,401,695</u> | | <u>3,401,695</u> | <u>3,401,695</u> | |
| Ending Fund Balance | <u>\$ 420,723</u> | <u>\$ 1,004,561</u> | | <u>\$ 4,347,686</u> | <u>\$ 4,056,217</u> | |
| | 1.9% | 4.0% | | 19.4% | 16.2% | |



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) |
| \$ (86,253) | \$ (197,630) | \$ 111,377 |
| 899,253 | 899,253 | |
| \$ 813,000 | \$ 701,623 | |
| 38.5% | 28.7% | |

| Annual/Full Year | | |
|---------------------|-------------------|------------|
| Forecast | Budget | Fav/(Unf) |
| \$ 251,755 | \$ 56,457 | \$ 195,298 |
| 899,253 | 899,253 | |
| \$ 1,151,008 | \$ 955,711 | |
| 54.5% | 39.1% | |

Monterey Bay

Total Surplus(Deficit)
 Beginning Fund Balance
Ending Fund Balance
As a % of Annual Expenses

| Year-to-Date | | |
|---------------------|---------------------|-------------|
| Actual | Budget | Fav/(Unf) |
| \$ (566,363) | \$ (547,412) | \$ (18,951) |
| 318,847 | 318,847 | |
| \$ (247,515) | \$ (228,565) | |
| -3.7% | -2.9% | |

| Annual/Full Year | | |
|-------------------|-------------------|--------------|
| Forecast | Budget | Fav/(Unf) |
| \$ 20,830 | \$ 178,357 | \$ (157,527) |
| 318,847 | 318,847 | |
| \$ 339,676 | \$ 497,204 | |
| 5.1% | 6.3% | |

Central Coast

Total Surplus(Deficit)
 Beginning Fund Balance
Ending Fund Balance
As a % of Annual Expenses

| Year-to-Date | | |
|------------------|-------------------|-------------|
| Actual | Budget | Fav/(Unf) |
| \$ (184,282) | \$ (156,527) | \$ (27,755) |
| 256,601 | 256,601 | |
| \$ 72,322 | \$ 100,074 | |
| 4.3% | 5.1% | |

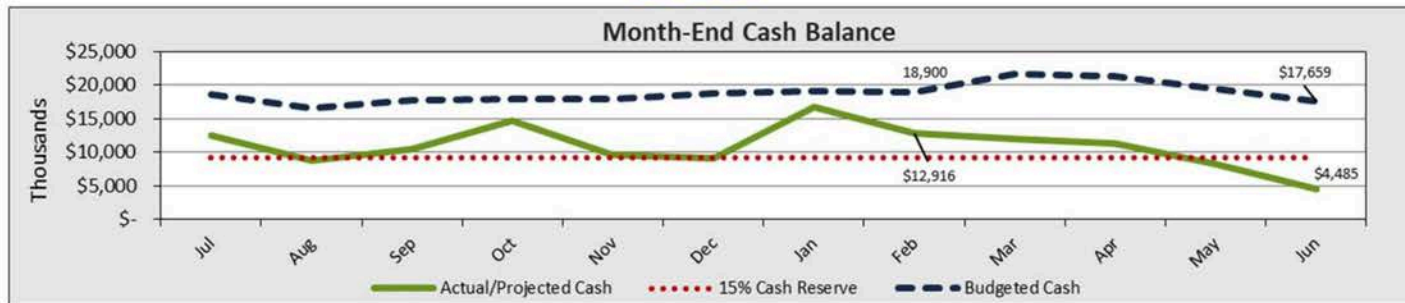
| Annual/Full Year | | |
|-------------------|-------------------|-----------|
| Forecast | Budget | Fav/(Unf) |
| \$ 37,609 | \$ 34,514 | \$ 3,096 |
| 256,601 | 256,601 | |
| \$ 294,210 | \$ 291,114 | |
| 17.4% | 14.7% | |

Cash Balance

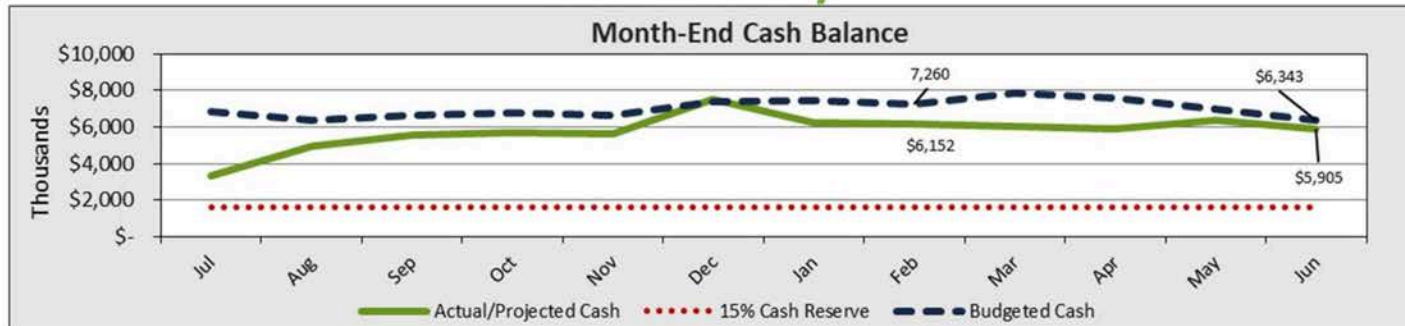


- Cash as of 2/28 totaled **\$38.3M**; **\$21.5M** currently projected for year-end

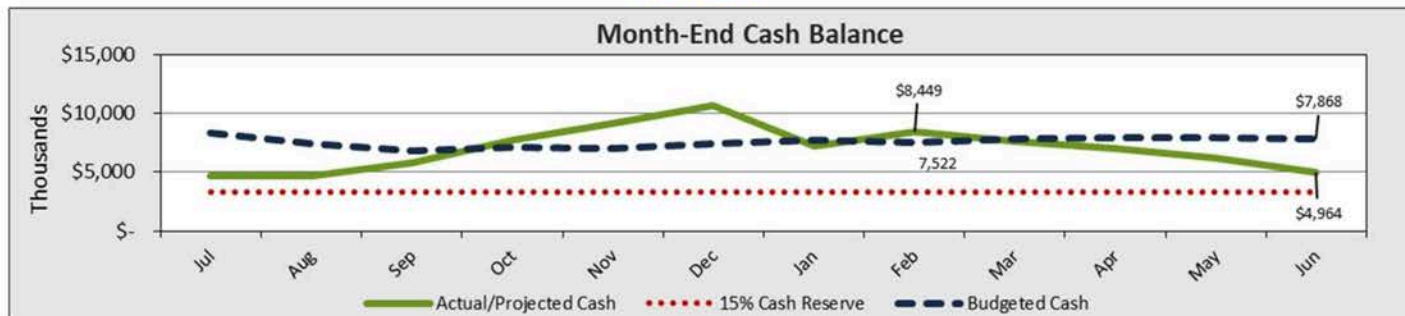
SoCal



Central Valley



NorCal

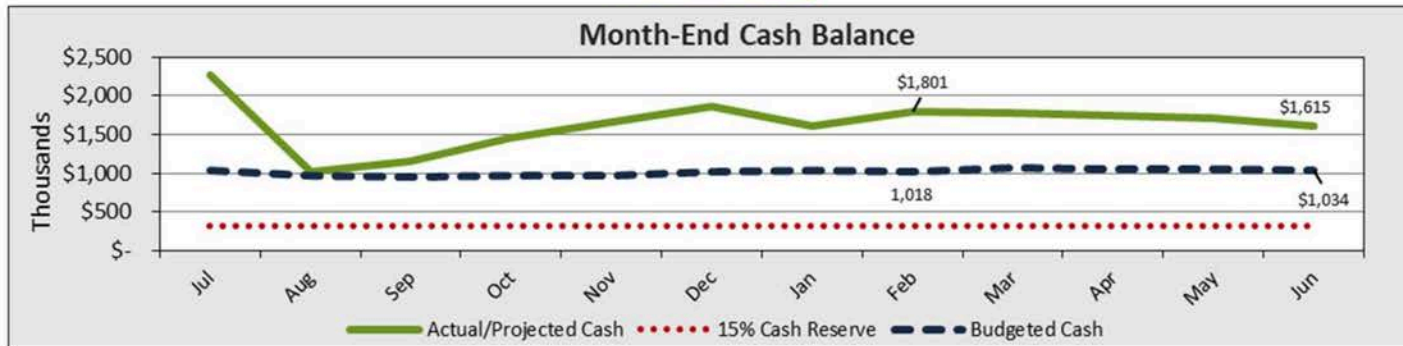


Cash Balance

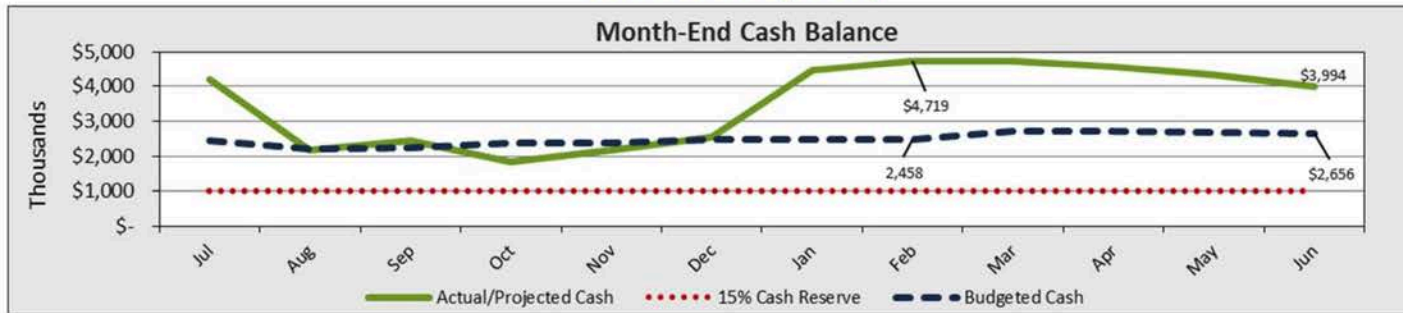


- Cash as of 2/28 totaled **\$38.3M**; **\$21.5M** currently projected for year-end

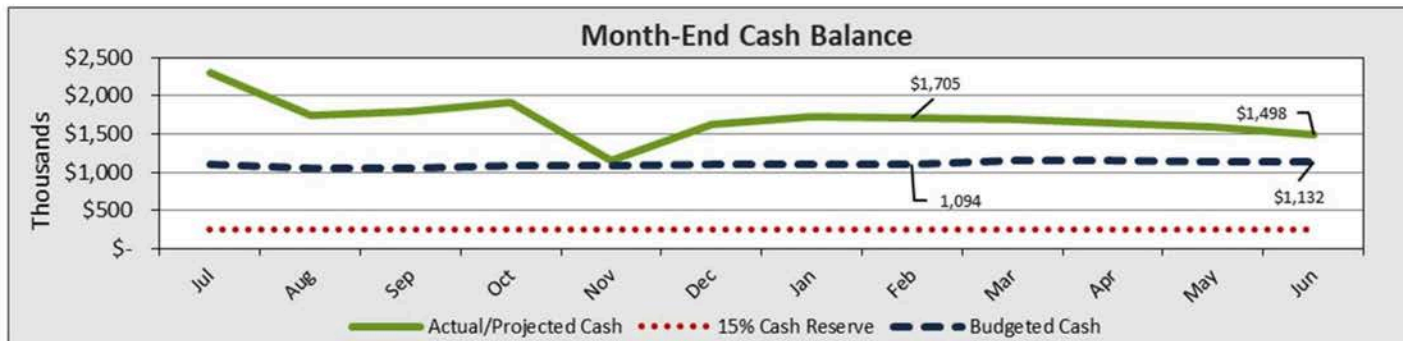
North Bay



Monterey Bay



Central Coast



Appendix

- Monthly Cash Flow / Forecast 24/25
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- AP Aging
- Monthly Check Register

CalOps Southern California

Monthly Cash Flow/Forecast FY24-25

Revised 4/1/25

ADA = 3,926.81



| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-----------------------|----------------------|
| ADA = 4919.64 | | | | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | |
| 8011 LCFF State Aid | 859,632 | 859,632 | 1,547,337 | 1,547,337 | 1,547,337 | 1,547,337 | 1,547,337 | 98,146 | 98,146 | 98,146 | 98,146 | 98,146 | 4,453,631 | 14,400,310 | 17,786,476 | (3,386,167) |
| 8012 Education Protection Account | - | - | 244,804 | - | - | 244,804 | - | - | 190,385 | - | - | 105,369 | - | 785,362 | 983,928 | (198,567) |
| 8019 State Aid - Prior Year | - | - | - | - | - | - | - | 95,502 | 95,502 | 95,502 | 95,502 | 95,502 | - | 477,510 | - | 477,510 |
| 8096 In Lieu of Property Taxes | - | 2,754,285 | 5,508,569 | 7,344,758 | - | 3,672,379 | 3,672,379 | 3,672,379 | 2,507,792 | 1,253,896 | 1,253,896 | 1,253,896 | 2,322,173 | 35,216,403 | 44,004,371 | (8,787,968) |
| | 859,632 | 3,613,917 | 7,300,710 | 8,892,095 | 1,547,337 | 5,464,520 | 5,219,716 | 3,866,027 | 2,891,825 | 1,447,544 | 1,447,544 | 1,552,913 | 6,775,804 | 50,879,584 | 62,774,775 | (11,895,191) |
| Federal Revenue | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | - | - | - | - | - | - | - | - | 704,530 | 704,530 | 639,553 | 64,977 |
| 8290 Title I, Part A - Basic Low Income | - | - | - | - | 237,837 | - | 7,259 | - | - | - | - | - | 735,286 | 980,382 | 772,825 | 207,557 |
| 8291 Title II, Part A - Teacher Quality | - | - | - | 38,436 | - | - | 730 | - | - | - | - | - | 117,496 | 156,662 | 138,384 | 18,278 |
| 8294 Title IV | - | - | - | 14,555 | - | - | 12 | - | - | - | - | - | 43,699 | 58,266 | 61,655 | (3,389) |
| 8299 Prior Year Federal Revenue | 2,097 | (2,097) | (17) | - | - | - | - | 302,820 | - | - | - | - | - | 302,803 | - | 302,803 |
| | 2,097 | (2,097) | (17) | 52,991 | 237,837 | - | 8,001 | 302,820 | - | - | - | - | 1,601,011 | 2,202,643 | 1,612,417 | 590,226 |
| Other State Revenue | | | | | | | | | | | | | | | | |
| 8311 State Special Education | 211,886 | 211,886 | 381,395 | - | 381,395 | 381,395 | 762,790 | - | 196,376 | 196,376 | 196,376 | 196,376 | 1,143,257 | 4,259,508 | 4,410,409 | (150,901) |
| 8550 Mandated Cost | - | - | - | - | 178,144 | - | - | - | - | - | - | - | - | 178,144 | 177,172 | 972 |
| 8560 State Lottery | - | - | - | - | - | 308,135 | - | - | 335,899 | - | - | 427,985 | - | 1,072,019 | 1,224,991 | (152,972) |
| 8598 Prior Year Revenue | - | - | 32,779 | - | - | 34,584 | - | - | - | - | - | - | - | 67,363 | - | 67,363 |
| 8599 Other State Revenue | 20,332 | 20,332 | 36,598 | 36,598 | 36,598 | 36,598 | 36,598 | 18,190 | 18,190 | 18,190 | 18,190 | 18,190 | 2,780,174 | 3,094,778 | 2,995,982 | 98,796 |
| | 232,218 | 232,218 | 450,772 | 36,598 | 596,137 | 760,712 | 799,388 | 18,190 | 550,465 | 214,566 | 214,566 | 642,550 | 3,923,431 | 8,671,812 | 8,808,554 | (136,743) |
| Other Local Revenue | | | | | | | | | | | | | | | | |
| 8660 Interest Revenue | - | 7,669 | 4,922 | 4,152 | 7,179 | 8,358 | 7,779 | 8,613 | 5,366 | 5,366 | 5,366 | 5,366 | - | 70,137 | 64,395 | 5,742 |
| 8690 Other Local Revenue | - | - | - | - | - | 12,306 | - | - | - | - | - | - | - | 12,306 | - | 12,306 |
| | - | 7,669 | 4,922 | 4,152 | 7,179 | 20,664 | 7,779 | 8,613 | 5,366 | 5,366 | 5,366 | 5,366 | - | 82,443 | 64,395 | 18,048 |
| Total Revenue | 1,093,947 | 3,851,707 | 7,756,387 | 8,985,836 | 2,388,490 | 6,245,896 | 6,034,884 | 4,195,650 | 3,447,656 | 1,667,476 | 1,667,476 | 2,200,830 | 12,300,247 | 61,836,482 | 73,260,142 | (11,423,660) |
| Expenses | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | 1,907,982 | 1,930,193 | 1,868,403 | 1,841,758 | 1,855,591 | 1,865,003 | 1,797,438 | 1,786,568 | 1,774,461 | 1,774,461 | 1,774,461 | 1,774,461 | - | 21,950,779 | 20,865,670 | (1,085,109) |
| 1175 Teachers' Extra Duty/Stipends | 89,110 | 81,570 | 4,373,664 | 79,493 | 84,129 | 90,225 | 96,164 | 102,812 | 100,306 | 100,306 | 100,306 | 100,306 | - | 5,398,393 | 6,197,178 | (798,786) |
| 1200 Pupil Support Salaries | 244,069 | 268,249 | 757,747 | 262,906 | 247,800 | 249,883 | 250,924 | 226,934 | 242,265 | 242,265 | 242,265 | 242,265 | - | 3,477,574 | 2,253,684 | (1,223,890) |
| 1300 Administrators' Salaries | 183,525 | 218,043 | 616,115 | 187,805 | 216,714 | 217,487 | 209,405 | 209,597 | 178,591 | 178,591 | 178,591 | 178,591 | - | 2,773,054 | 2,879,798 | (106,744) |
| | 2,424,686 | 2,498,055 | 7,615,929 | 2,371,962 | 2,404,234 | 2,422,598 | 2,353,931 | 2,325,911 | 2,295,623 | 2,295,623 | 2,295,623 | 2,295,623 | - | 33,599,799 | 32,196,330 | (1,403,469) |
| Classified Salaries | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 154,153 | 154,153 |
| 2200 Support Salaries | 7,068 | 7,068 | 23,989 | 7,068 | 7,068 | 7,068 | 6,828 | 6,829 | 10,381 | 10,381 | 10,381 | 10,381 | - | 114,509 | - | (114,509) |
| 2300 Classified Administrators' Salaries | 79,022 | 79,022 | 264,879 | 78,525 | 49,120 | 48,930 | 47,272 | 47,283 | 75,263 | 75,263 | 75,263 | 75,263 | - | 995,104 | 444,123 | (550,982) |
| 2400 Clerical and Office Staff Salaries | 31,378 | 34,811 | 101,157 | 40,441 | 37,591 | 37,335 | 36,962 | 46,905 | 52,113 | 52,113 | 52,113 | 52,113 | - | 575,032 | 137,319 | (437,713) |
| | 117,468 | 120,901 | 390,025 | 126,034 | 93,779 | 93,333 | 91,062 | 101,017 | 137,757 | 137,757 | 137,757 | 137,757 | - | 1,684,645 | 735,595 | (949,050) |
| Benefits | | | | | | | | | | | | | | | | |
| 3101 STRS | 423,118 | 436,539 | 624,885 | 413,431 | 416,830 | 363,495 | 405,154 | 403,833 | 432,553 | 432,553 | 432,553 | 432,553 | - | 5,217,498 | 6,149,499 | (932,001) |
| 3301 OASDI | 15,801 | 16,949 | 55,163 | 15,506 | 13,730 | 15,035 | 16,949 | 16,866 | 8,381 | 8,381 | 8,381 | 8,381 | - | 199,522 | 31,671 | (167,851) |
| 3311 Medicare | 35,644 | 69,622 | 114,821 | 34,937 | 34,917 | 35,169 | 34,184 | 33,915 | 34,800 | 34,800 | 34,800 | 34,800 | - | 532,407 | 473,964 | (58,443) |
| 3401 Health and Welfare | 326,742 | 226,466 | 189,137 | 369,149 | 183,258 | 375,175 | 211,742 | 246,942 | 295,788 | 295,788 | 295,788 | 295,788 | - | 3,311,763 | 3,679,650 | (367,887) |
| 3501 State Unemployment | 954 | 2,231 | 1,848 | 299 | 433 | 30,558 | 20,097 | 2,048 | 10,290 | 5,145 | 5,145 | 5,145 | - | 84,193 | 238,630 | (154,437) |
| 3601 Workers' Compensation | 46,296 | (2,423) | - | 32,243 | - | - | 31,667 | 49,902 | 33,600 | 33,600 | 33,600 | 33,600 | - | 292,083 | 457,621 | (165,537) |
| 3901 Other Benefits | 77,512 | 197,089 | 206,750 | 80,967 | 78,783 | 79,187 | 79,600 | 83,420 | 66,436 | 66,436 | 66,436 | 66,436 | - | 1,149,051 | 261,347 | (887,704) |
| | 926,067 | 946,473 | 1,192,604 | 946,532 | 727,951 | 898,619 | 799,393 | 836,926 | 881,847 | 876,702 | 876,702 | 876,702 | - | 10,786,517 | 11,292,382 | (505,865) |
| Books and Supplies | | | | | | | | | | | | | | | | |
| 4100 Textbooks and Core Materials | 23,526 | 210,006 | 69,614 | 109,296 | 6,835 | 81,563 | 835 | 27,343 | 5,030 | 5,030 | 5,030 | 5,030 | - | 549,138 | 611,400 | (62,262) |
| 4200 Books and Reference Materials | - | - | - | - | - | - | - | - | 2,294 | 2,294 | 2,294 | 2,294 | - | 9,175 | 3,765,400 | (3,756,225) |
| 4302 School Supplies | 186,309 | 5,719 | 10,708 | 6,194 | 1,318 | (408) | 5,174 | 93 | 932 | 24,864 | 192,337 | 192,337 | - | 625,577 | 126,900 | (498,677) |
| 4305 Software | 804,052 | 154,979 | 53,952 | 113,957 | 42,572 | 24,121 | 2,157 | (6,372) | 139,029 | 139,029 | 139,029 | 139,029 | - | 1,745,534 | 4,765,100 | (3,019,566) |
| 4310 Office Expense | 2,636 | 5,614 | 89,808 | 32,515 | 20,161 | 9,187 | 6,004 | 31,522 | - | - | - | - | - | 197,447 | 141,300 | (56,147) |
| 4311 Business Meals | 375 | 7,516 | 10,892 | 959 | 2,559 | 62 | (24) | 1,347 | 4,347 | 4,347 | 4,347 | 4,347 | - | 41,073 | 38,900 | (2,173) |
| 4400 Noncapitalized Equipment | 2,572 | 13,607 | 5,260 | (309) | 239,560 | 26,714 | 3,840 | 33,467 | - | - | - | 1,232,832 | - | 1,557,543 | 1,766,400 | (208,857) |
| | 1,019,470 | 397,441 | 240,234 | 262,612 | 313,005 | 141,239 | 17,986 | 87,400 | 151,631 | 175,563 | 343,037 | 1,575,869 | - | 4,725,487 | 11,215,400 | (6,489,913) |



CalOps Southern California

Monthly Cash Flow/Forecast FY24-25

Revised 4/1/25

ADA = 3,926.81

| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|---|--------------------|------------------|--------------------|------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-----------------------|----------------------|
| Subagreement Services | | | | | | | | | | | | | | | | |
| 5102 Special Education | 3,452 | 32,319 | 55,433 | 84,086 | 278,294 | 369,405 | 478,639 | 705,790 | 659,422 | 659,422 | 659,422 | 659,422 | - | 4,645,105 | 4,506,100 | (139,005) |
| 5103 Substitute Teacher | - | - | - | - | - | - | - | - | 1,177 | 1,177 | 1,177 | 1,177 | - | 4,707 | 122,200 | 117,493 |
| 5105 Security | - | - | 632 | - | - | - | - | 199 | 203 | 203 | 203 | 203 | - | 1,644 | - | (1,644) |
| 5106 Other Educational Consultants | 23,640 | (23,640) | - | - | (18,889) | - | - | - | - | - | - | - | - | (18,889) | 692,500 | 711,389 |
| 5107 Instructional Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 327,700 | 327,700 |
| | 27,092 | 8,679 | 56,065 | 84,086 | 259,405 | 369,405 | 478,639 | 705,989 | 660,801 | 660,801 | 660,801 | 660,801 | - | 4,632,566 | 5,648,500 | 1,015,934 |
| Operations and Housekeeping | | | | | | | | | | | | | | | | |
| 5201 Auto and Travel | 1,818 | 69,136 | 322,742 | 13,680 | 2,869 | 1,145 | 426 | 5,302 | 17,855 | 17,855 | 17,855 | 17,855 | - | 488,536 | 281,700 | (206,836) |
| 5300 Dues & Memberships | - | 169,024 | 872 | 1,044 | 53,192 | 27,046 | 26,486 | 55,351 | 35,019 | 35,019 | 35,019 | 35,019 | - | 473,092 | 129,800 | (343,292) |
| 5400 Insurance | 11,959 | 21,803 | 9,676 | - | 48,451 | 10,385 | 10,384 | 10,032 | 8,305 | 8,305 | 8,305 | 8,305 | - | 155,910 | 123,600 | (32,310) |
| 5501 Utilities | 216 | 225 | 225 | 1,061 | 901 | 638 | 226 | 2,770 | 231 | 231 | 231 | 231 | - | 7,186 | 25,800 | 18,614 |
| 5502 Janitorial Services | 1,477 | 2,031 | 2,535 | 1,433 | 1,296 | 1,556 | 1,301 | 1,296 | 1,257 | 1,257 | 1,257 | 1,257 | - | 17,954 | 20,000 | 2,046 |
| 5516 Miscellaneous Expense | - | - | - | - | 666 | 245 | - | - | 148 | 148 | 148 | 148 | - | 1,502 | - | (1,502) |
| 5900 Communications | 3,698 | 4,979 | 13,063 | 4,646 | 3,967 | 19,905 | 3,683 | 5,206 | 6,987 | 6,987 | 6,987 | 6,987 | 239,095 | 326,189 | 35,200 | (290,989) |
| 5901 Postage and Shipping | 1,327 | 5,434 | 463 | 2,309 | 1,198 | 78 | 1,942 | 1,021 | 2,255 | 2,255 | 2,255 | 2,255 | - | 22,791 | 148,300 | 125,509 |
| | 20,495 | 272,632 | 349,576 | 24,173 | 112,540 | 60,998 | 44,448 | 80,978 | 72,057 | 72,057 | 72,057 | 72,057 | 239,095 | 1,493,161 | 764,400 | (728,761) |
| Facilities, Repairs and Other Leases | | | | | | | | | | | | | | | | |
| 5601 Rent | 27,763 | 28,641 | 28,175 | 28,175 | (5,133) | 21,469 | 20,881 | 20,881 | 20,029 | 20,029 | 20,029 | 20,029 | - | 250,968 | 411,700 | 160,732 |
| 5602 Additional Rent | 2,736 | 17,880 | 3,022 | 2,945 | 11,030 | 11,188 | 4,561 | 18,774 | 16,851 | 16,851 | 16,851 | 16,851 | - | 139,542 | 145,300 | 5,758 |
| 5603 Equipment Leases | 1,892 | 2,277 | 1,050 | 1,050 | 1,050 | - | 2,507 | 1,050 | 1,434 | 1,434 | 1,434 | 1,434 | - | 16,610 | 17,000 | 390 |
| 5604 Other Leases | 5,107 | (5,106) | 81,396 | 200 | 12,853 | 352 | 5,125 | 5,400 | 6,254 | 6,254 | 6,254 | 6,254 | - | 130,342 | 161,400 | 31,058 |
| 5610 Repairs and Maintenance | 295 | 737 | 1,538 | 2,095 | - | 6,990 | 3,038 | - | 1,911 | 1,911 | 1,911 | 1,911 | - | 22,338 | 11,400 | (10,938) |
| | 37,793 | 44,429 | 115,181 | 34,465 | 19,800 | 39,999 | 36,112 | 46,105 | 46,479 | 46,479 | 46,479 | 46,479 | - | 559,800 | 746,800 | 187,000 |
| Professional/Consulting Services | | | | | | | | | | | | | | | | |
| 5801 IT | 220,439 | 3,080 | - | 42,108 | 20,846 | 3,080 | 33,442 | 57,181 | 41,885 | 41,885 | 41,885 | 41,885 | - | 547,718 | 2,357,600 | 1,809,882 |
| 5802 Audit & Taxes | - | - | - | - | 18,038 | 13,701 | - | - | - | - | - | - | - | 31,739 | 177,600 | 145,861 |
| 5803 Legal | - | 8,417 | 8,454 | 12,706 | (236,641) | 13,646 | 9,114 | 199 | 10,783 | 10,783 | 10,783 | 10,783 | - | (140,972) | 238,800 | 379,772 |
| 5804 Professional Development | 5,123 | 13,416 | 31,037 | 10,565 | 5,147 | 17,179 | 16,985 | 7,199 | 7,632 | 7,632 | 7,632 | 7,632 | - | 137,178 | 825,200 | 688,022 |
| 5805 General Consulting | 12,272 | 12,714 | 10,699 | 20,661 | 16,151 | 36,720 | 5,072 | (19,243) | 8,570 | 8,570 | 8,570 | 8,570 | - | 129,327 | 1,320,500 | 1,191,173 |
| 5806 Special Activities/Field Trips | 136 | 19,821 | - | 8,973 | (970) | (160) | 33 | (32) | 548 | 14,629 | 113,170 | 113,170 | - | 269,318 | 216,179 | (53,139) |
| 5807 Bank Charges | - | 7 | 73 | 113 | 399 | - | 279 | - | 167 | 167 | 167 | 167 | - | 1,540 | 4,200 | 2,660 |
| 5808 Printing | 15 | - | - | 10 | - | 332 | - | - | 2 | 2 | 2 | 2 | - | 367 | 1,800 | 1,433 |
| 5809 Other taxes and fees | 563 | 27,096 | 2,404 | 2,523 | 2,330 | 2,394 | 2,552 | 9,829 | 2,525 | 2,525 | 2,525 | 2,525 | - | 59,793 | 76,100 | 16,307 |
| 5810 Payroll Service Fee | 769,220 | (769,220) | 6,222 | - | - | - | - | 182,515 | 330 | 330 | 330 | 330 | - | 190,058 | - | (190,058) |
| 5811 Management Fee | 122,648 | 122,440 | 122,100 | 122,100 | 122,100 | 122,100 | 104,685 | 101,136 | 103,061 | 103,061 | 103,061 | 103,061 | (114,823) | 1,236,730 | 1,465,203 | 228,473 |
| 5812 District Oversight Fee | - | - | - | - | 21,220 | - | - | 214,018 | 28,918 | 14,475 | 14,475 | 15,529 | 108,902 | 417,538 | 627,748 | 210,209 |
| 5814 SPED Encroachment | 3,060 | 3,060 | 5,508 | - | 5,508 | 5,508 | 5,508 | 5,508 | 5,891 | 5,891 | 5,891 | 5,891 | 97,204 | 148,921 | - | (148,921) |
| 5815 Public Relations/Recruitment | - | 20,799 | 133,851 | 60,516 | 4,850 | 5,267 | 5,477 | 28,633 | 29,003 | 29,003 | 29,003 | 29,003 | 123,857 | 499,263 | 1,029,700 | 530,437 |
| | 1,133,476 | (538,370) | 320,348 | 280,275 | (21,022) | 219,767 | 183,147 | 581,435 | 239,318 | 238,957 | 337,497 | 338,550 | 215,140 | 3,528,518 | 8,340,629 | 4,812,111 |
| Depreciation | | | | | | | | | | | | | | | | |
| 6900 Depreciation Expense | 181 | 181 | 180 | 180 | 181 | 180 | 180 | 180 | 362 | 362 | 362 | 362 | - | 2,891 | 2,400 | (491) |
| | 181 | 181 | 180 | 180 | 181 | 180 | 180 | 180 | 362 | 362 | 362 | 362 | - | 2,891 | 2,400 | (491) |
| Interest | | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 5,706,728 | 3,750,421 | 10,280,142 | 4,130,319 | 3,909,873 | 4,246,138 | 4,004,898 | 4,765,941 | 4,485,875 | 4,504,300 | 4,770,314 | 6,004,200 | 454,235 | 61,013,384 | 70,942,436 | 9,929,052 |
| Monthly Surplus (Deficit) | (4,612,781) | 101,286 | (2,523,755) | 4,855,517 | (1,521,383) | 1,999,758 | 2,029,986 | (570,291) | (1,038,219) | (2,836,824) | (3,102,838) | (3,803,370) | 11,846,012 | 823,098 | 2,317,706 | (1,494,608) |



CalOps Southern California

Monthly Cash Flow/Forecast FY24-25

Revised 4/1/25

ADA = 3,926.81

Cash Flow Adjustments

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

Cash flows from investing activities

Purchases of Prop. And Equip.

Notes Receivable

Cash flows from financing activities

Proceeds from Factoring

Payments on Factoring

Proceeds(Payments) on Debt

Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals |
|--------------------------------------|---------------------|--------------------|-------------------|-------------------|--------------------|------------------|-------------------|--------------------|-------------------|-------------------|--------------------|--------------------|-------------------|
| Monthly Surplus (Deficit) | (4,612,781) | 101,286 | (2,523,755) | 4,855,517 | (1,521,383) | 1,999,758 | 2,029,986 | (570,291) | (1,038,219) | (2,836,824) | (3,102,838) | (3,803,370) | 11,846,012 |
| Cash flows from operating activities | | | | | | | | | | | | | |
| Depreciation/Amortization | 181 | 181 | 180 | 180 | 181 | 180 | 180 | 180 | 362 | 362 | 362 | 362 | - |
| Public Funding Receivables | 3,330,411 | 2,491,572 | 1,182,629 | 1,315 | - | - | - | - | - | - | - | - | (12,300,247) |
| Grants and Contributions Rec. | 1,311 | 83,310 | 100 | (100) | (100) | - | - | - | - | - | - | - | - |
| Due To/From Related Parties | (3,208,953) | 380,989 | (6,955,733) | 2,383,229 | (2,612,615) | (2,758,790) | 5,806,790 | (2,913,789) | - | 2,072,415 | - | - | - |
| Prepaid Expenses | 827,540 | 45,979 | - | (30,021) | 223,006 | (15,010) | (3,084) | (6,925) | - | - | - | - | - |
| Other Assets | - | - | - | - | - | - | (1,000) | - | - | - | - | - | - |
| Accounts Payable | (2,526,278) | 2,782,603 | 74,037 | (2,776,264) | - | 113,205 | (113,205) | 82,206 | - | - | - | - | 454,235 |
| Accrued Expenses | (7,662,020) | (9,649,398) | 9,857,030 | (228,382) | (1,145,358) | (16,543) | (234,656) | (105,343) | - | - | - | - | - |
| Other Liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Revenue | 38,414 | 40,511 | 69,145 | 69,145 | 69,145 | 69,145 | 69,145 | (216,784) | 69,123 | 69,123 | 69,123 | 69,123 | (2,750,000) |
| Cash flows from investing activities | | | | | | | | | | | | | |
| Purchases of Prop. And Equip. | - | - | - | (5,900) | - | 5,900 | - | - | - | - | - | - | - |
| Notes Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cash flows from financing activities | | | | | | | | | | | | | |
| Proceeds from Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments on Factoring | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds(Payments) on Debt | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Change in Cash | (13,812,175) | (3,722,967) | 1,703,633 | 4,268,720 | (4,987,124) | (602,155) | 7,554,156 | (3,730,746) | (968,734) | (694,924) | (3,033,353) | (3,733,885) | |
| Cash, Beginning of Month | 26,244,277 | 12,432,102 | 8,709,135 | 10,412,768 | 14,681,488 | 9,694,364 | 9,092,209 | 16,646,365 | 12,915,619 | 11,946,885 | 11,251,961 | 8,218,608 | |
| Cash, End of Month | 12,432,102 | 8,709,135 | 10,412,768 | 14,681,488 | 9,694,364 | 9,092,209 | 16,646,365 | 12,915,619 | 11,946,885 | 11,251,961 | 8,218,608 | 4,484,724 | |

| | |
|------------------------|--------------------|
| Annual Forecast | 823,098 |
| | 2,891 |
| | (5,294,320) |
| | 84,521 |
| | (7,806,457) |
| | 1,041,485 |
| | (1,000) |
| | (1,909,461) |
| | (9,184,670) |
| | - |
| | (2,265,642) |

| Original Budget Total | Favorable / (Unfav.) |
|-----------------------|----------------------|
| | |
| Cert. | Instr. |
| 77.4% | 85.7% |
| 23,120,602 | 3,494,507 |

| |
|----------------------------|
| Pupil:Teacher Ratio |
| 17.38 |

CalOps Central Valley

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 757.60



| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) | |
|--|---------------|----------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|----------------|------------------|----------------|-------------------|-------------------|-----------------------|----------------------|--|
| ADA = 809.61 | | | | | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | | |
| 8011 LCFF State Aid | - | 442,068 | 442,068 | 795,722 | 795,722 | 795,722 | 795,722 | 795,722 | 606,011 | 606,011 | 606,011 | 606,011 | 1,623,501 | 8,910,291 | 7,799,332 | 1,110,959 | |
| 8012 Education Protection Account | - | - | - | 406,815 | - | - | - | 406,815 | - | - | - | 620,189 | (171,797) | 1,262,022 | 3,002,510 | (1,740,488) | |
| 8019 State Aid - Prior Year | - | (7,190) | - | - | - | - | - | - | (2,860) | (2,860) | (2,860) | (2,860) | (2,860) | (21,490) | - | (21,490) | |
| 8096 In Lieu of Property Taxes | - | - | - | 126,787 | - | 78,022 | 39,011 | - | 62,144 | 31,072 | 31,072 | 31,072 | 61,872 | 461,053 | 487,783 | (26,730) | |
| | - | 434,878 | 442,068 | 1,329,324 | 795,722 | 873,744 | 834,733 | 1,202,537 | 665,295 | 634,223 | 1,254,412 | 634,223 | 1,510,716 | 10,611,876 | 11,289,624 | (677,749) | |
| Federal Revenue | | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | - | - | - | - | - | - | - | - | \$117,739 | 117,739 | 105,249 | 12,489 | |
| 8290 Title I, Part A - Basic Low Income | - | - | - | - | - | 56,653 | - | 1,740 | - | - | - | - | - | 233,573 | 143,239 | 90,334 | |
| 8291 Title II, Part A - Teacher Quality | - | - | - | - | 7,582 | - | - | 153 | - | - | - | - | - | 30,938 | 22,752 | 8,186 | |
| 8294 Title IV | - | - | - | - | 2,717 | - | - | 2 | - | - | - | - | - | 10,877 | 11,187 | (310) | |
| 8299 Prior Year Federal Revenue | - | - | - | - | - | - | - | 60,221 | - | - | - | - | - | 60,221 | - | 60,221 | |
| | - | - | - | - | 10,299 | 56,653 | - | 62,116 | - | - | - | - | - | 453,348 | 282,427 | 170,920 | |
| Other State Revenue | | | | | | | | | | | | | | | | | |
| 8311 State Special Education | 34,673 | 34,673 | 62,412 | - | 62,412 | 62,412 | 124,824 | - | 46,733 | 46,733 | 46,733 | 46,733 | \$128,772.12 | 697,109 | 725,808 | (28,699) | |
| 8550 Mandated Cost | - | - | - | - | - | 28,124 | - | - | - | - | - | - | - | 28,124 | 28,252 | (128) | |
| 8560 State Lottery | - | - | - | - | - | 50,056 | - | - | - | - | 51,706 | - | - | 206,825 | 201,593 | 5,232 | |
| 8598 Prior Year Revenue | - | - | - | - | - | 6,543 | 1,653 | - | - | - | - | - | - | 8,196 | - | 8,196 | |
| 8599 Other State Revenue | - | 3,328 | 3,327 | 5,990 | 5,990 | 5,990 | 5,989 | 5,989 | 4,362 | 4,362 | 4,362 | 4,362 | 484,200 | 538,251 | 516,137 | 22,115 | |
| | 34,673 | 38,001 | 65,739 | 5,990 | 68,402 | 153,125 | 132,466 | 5,989 | 51,095 | 51,095 | 102,801 | 51,095 | 718,035 | 1,478,505 | 1,471,790 | 6,716 | |
| Other Local Revenue | | | | | | | | | | | | | | | | | |
| 8660 Interest Revenue | 26 | 28 | 64 | 51 | 2,328 | 89 | 98 | 2,363 | - | - | - | - | - | 5,047 | - | 5,047 | |
| 8690 Other Local Revenue | - | - | - | - | - | 2,025 | - | - | - | - | - | - | - | 2,025 | - | 2,025 | |
| | 26 | 28 | 64 | 51 | 2,328 | 2,114 | 98 | 2,363 | - | - | - | - | - | 7,072 | - | 7,072 | |
| Total Revenue | 34,699 | 472,907 | 507,871 | 1,335,365 | 876,751 | 1,085,636 | 967,297 | 1,273,005 | 716,390 | 685,318 | 1,357,213 | 685,318 | 2,553,031 | 12,550,800 | 13,043,841 | (493,041) | |
| Expenses | | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | 323,387 | 338,108 | 316,679 | 312,163 | 314,507 | 316,064 | 346,466 | 344,768 | 329,472 | 329,472 | 329,472 | 329,472 | - | 3,930,029 | 3,424,653 | (505,376) | |
| 1175 Teachers' Extra Duty/Stipends | 15,105 | 13,827 | 741,300 | 13,475 | 14,255 | 15,294 | 18,549 | 19,841 | 18,624 | 18,624 | 18,624 | 18,624 | - | 926,143 | 1,017,134 | 90,991 | |
| 1200 Pupil Support Salaries | 41,368 | 45,680 | 128,432 | 44,561 | 42,000 | 42,354 | 48,424 | 43,794 | 44,982 | 44,982 | 44,982 | 44,982 | - | 616,543 | 369,894 | (246,649) | |
| 1300 Administrators' Salaries | 31,106 | 36,957 | 104,427 | 31,831 | 36,732 | 36,862 | 40,412 | 40,449 | 33,160 | 33,160 | 33,160 | 33,160 | - | 491,415 | 427,657 | (18,758) | |
| | 410,966 | 434,572 | 1,290,838 | 402,030 | 407,494 | 410,574 | 453,851 | 448,852 | 426,238 | 426,238 | 426,238 | 426,238 | - | 5,964,130 | 5,284,338 | (679,791) | |
| Classified Salaries | | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 25,301 | 25,301 | |
| 2200 Support Salaries | 1,198 | 1,198 | 4,066 | 1,198 | 1,198 | 1,198 | 1,318 | 1,318 | 1,927 | 1,927 | 1,927 | 1,927 | - | 20,402 | - | (20,402) | |
| 2300 Classified Administrators' Salaries | 13,394 | 13,393 | 44,895 | 13,310 | 8,325 | 8,293 | 9,122 | 9,125 | 13,974 | 13,974 | 13,974 | 13,974 | - | 175,754 | 72,893 | (102,861) | |
| 2400 Clerical and Office Staff Salaries | 5,318 | 5,901 | 17,145 | 6,854 | 6,371 | 6,328 | 7,125 | 9,036 | 9,676 | 9,676 | 9,676 | 9,676 | - | 102,782 | 22,538 | (80,244) | |
| | 19,910 | 20,492 | 66,106 | 21,362 | 15,894 | 15,819 | 17,565 | 19,479 | 25,578 | 25,578 | 25,578 | 25,578 | - | 298,938 | 120,732 | (178,206) | |
| Benefits | | | | | | | | | | | | | | | | | |
| 3101 STRS | 71,716 | 73,990 | 105,913 | 70,074 | 70,650 | 70,868 | 78,145 | 77,932 | 84,010 | 84,010 | 84,010 | 84,010 | - | 955,329 | 1,009,309 | 53,979 | |
| 3301 OASDI | 2,678 | 2,873 | 9,350 | 2,628 | 2,327 | 2,548 | 3,271 | 3,255 | 1,628 | 1,628 | 1,628 | 1,628 | - | 35,443 | 5,198 | (30,245) | |
| 3311 Medicare | 6,042 | 11,800 | 19,462 | 5,922 | 5,919 | 5,961 | 6,593 | 6,545 | 6,759 | 6,759 | 6,759 | 6,759 | - | 95,279 | 77,791 | (17,488) | |
| 3401 Health and Welfare | (2,889) | 94,655 | 31,622 | 61,233 | 30,646 | 62,219 | 41,935 | 48,731 | 54,920 | 54,920 | 54,920 | 54,920 | - | 587,833 | 611,207 | 23,374 | |
| 3501 State Unemployment | 161 | 376 | 323 | 52 | 74 | 5,181 | 3,875 | 396 | 10,268 | 5,134 | 5,134 | 5,134 | - | 36,109 | 237,853 | 201,745 | |
| 3601 Workers' Compensation | 7,838 | (401) | - | 5,464 | - | - | 6,111 | 9,630 | 6,526 | 6,526 | 6,526 | 6,526 | - | 54,745 | 75,109 | 20,363 | |
| 3901 Other Benefits | 13,138 | 26,297 | 35,043 | 13,724 | 13,353 | 13,422 | 15,352 | 16,099 | 12,903 | 12,903 | 12,903 | 12,903 | - | 198,041 | 42,895 | (155,147) | |
| | 98,684 | 209,590 | 201,713 | 159,097 | 122,969 | 160,199 | 155,282 | 162,588 | 177,015 | 171,881 | 171,881 | 171,881 | - | 1,962,779 | 2,059,361 | 96,582 | |
| Books and Supplies | | | | | | | | | | | | | | | | | |
| 4100 Textbooks and Core Materials | 3,987 | 35,594 | 11,798 | 18,525 | 1,158 | 13,824 | 160 | 5,276 | 934 | 934 | 934 | 934 | - | 94,058 | 85,000 | (9,058) | |
| 4200 Books and Reference Materials | - | - | - | - | - | - | - | - | 426 | 426 | 426 | 426 | - | 1,703 | 617,400 | 615,697 | |
| 4302 School Supplies | 31,521 | 371 | 233 | 4,417 | 212 | (62) | 206 | 18 | 550 | 14,138 | 32,275 | 32,275 | - | 116,154 | 9,600 | (106,554) | |
| 4305 Software | 112,773 | 28,137 | 9,144 | 19,214 | 5,499 | 4,583 | 259 | (1,230) | 25,814 | 25,814 | 25,814 | 25,814 | - | 281,635 | 734,400 | 452,765 | |
| 4310 Office Expense | 183 | 889 | 12,651 | 5,479 | 3,370 | 1,494 | 1,014 | 6,084 | (113) | (113) | (113) | (113) | - | 30,713 | 19,200 | (11,513) | |
| 4311 Business Meals | - | 1,335 | 82 | 9 | 411 | 4 | (5) | 318 | 807 | 807 | 807 | 807 | - | 5,382 | 5,800 | 418 | |
| 4400 Noncapitalized Equipment | 436 | 2,306 | 370 | (51) | 39,432 | 4,528 | 672 | 6,458 | - | - | - | 228,905 | - | 283,056 | 486,100 | 203,044 | |
| | 148,900 | 68,632 | 34,278 | 47,593 | 50,082 | 24,371 | 2,306 | 16,924 | 28,418 | 42,006 | 60,143 | 289,048 | - | 812,701 | 1,957,500 | 1,144,799 | |

CalOps Central Valley

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 757.60



| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|---|------------------|------------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|----------------|------------------|-------------------|-------------------|-----------------------|----------------------|
| Subagreement Services | | | | | | | | | | | | | | | | |
| 5102 Special Education | - | 642 | 5,388 | 6,889 | 27,642 | 57,731 | 90,335 | 130,205 | 122,438 | 122,438 | 122,438 | 122,438 | - | 808,583 | 847,400 | 38,817 |
| 5103 Substitute Teacher | - | - | - | - | - | - | - | - | 218 | 218 | 218 | 218 | - | 874 | 20,300 | 19,426 |
| 5105 Security | - | - | 107 | - | - | - | - | 38 | 38 | 38 | 38 | 38 | - | 296 | - | (296) |
| 5106 Other Educational Consultants | 3,920 | (3,920) | - | - | (3,109) | - | - | - | 22 | 555 | 1,266 | 1,266 | - | - | 793,200 | 793,200 |
| 5107 Instructional Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24,300 | 24,300 |
| | 3,920 | (3,278) | 5,495 | 6,889 | 24,533 | 57,731 | 90,335 | 130,243 | 122,715 | 123,249 | 123,960 | 123,960 | - | 809,752 | 1,685,200 | 875,448 |
| Operations and Housekeeping | | | | | | | | | | | | | | | | |
| 5201 Auto and Travel | 86 | 11,068 | 52,930 | 2,296 | 2,023 | 44 | - | 1,229 | 3,315 | 3,315 | 3,315 | 3,315 | - | 82,937 | 500 | (82,437) |
| 5300 Dues & Memberships | - | 27,368 | 1,589 | 177 | 8,754 | 4,389 | 4,917 | 10,169 | 6,502 | 6,502 | 6,502 | 6,502 | - | 83,372 | 19,500 | (63,872) |
| 5400 Insurance | 537 | 3,687 | 1,639 | - | 8,212 | 1,760 | 1,761 | 1,936 | 1,542 | 1,542 | 1,542 | 1,542 | - | 25,700 | 14,900 | (10,800) |
| 5501 Utilities | - | - | - | - | 27 | - | - | - | 43 | 43 | 43 | 43 | - | 199 | 600 | 401 |
| 5502 Janitorial Services | - | 254 | (10) | - | - | - | - | - | 233 | 233 | 233 | 233 | - | 1,178 | 1,200 | 22 |
| 5516 Miscellaneous Expense | - | - | - | - | 34 | 4 | - | - | 27 | 27 | 27 | 27 | - | 148 | - | (148) |
| 5900 Communications | 627 | 535 | 578 | 476 | 354 | 3,033 | 534 | 939 | 1,297 | 1,297 | 1,297 | 1,297 | 44,394 | 56,659 | 2,400 | (54,259) |
| 5901 Postage and Shipping | - | 394 | - | 62 | 4 | - | - | 2 | 419 | 419 | 419 | 419 | - | 2,137 | 27,000 | 24,863 |
| | 1,250 | 43,306 | 56,726 | 3,011 | 19,408 | 9,230 | 7,212 | 14,275 | 13,379 | 13,379 | 13,379 | 13,379 | 44,394 | 252,328 | 66,100 | (186,228) |
| Facilities, Repairs and Other Leases | | | | | | | | | | | | | | | | |
| 5601 Rent | - | - | - | - | 17,566 | 3,533 | 3,916 | 3,916 | 3,719 | 3,719 | 3,719 | 3,719 | - | 43,806 | 8,200 | (35,606) |
| 5602 Additional Rent | - | 134 | - | - | 1,791 | 1,944 | 847 | 3,593 | 3,129 | 3,129 | 3,129 | 3,129 | - | 20,825 | 11,200 | (9,625) |
| 5603 Equipment Leases | - | - | - | - | - | - | - | - | 266 | 266 | 266 | 266 | - | 1,065 | 2,500 | 1,435 |
| 5604 Other Leases | - | - | 13,395 | - | 646 | (71) | - | - | 1,161 | 1,161 | 1,161 | 1,161 | - | 18,615 | 16,100 | (2,515) |
| 5610 Repairs and Maintenance | - | 125 | - | - | - | - | - | - | 355 | 355 | 355 | 355 | - | 1,545 | 400 | (1,145) |
| | - | 259 | 13,395 | - | 20,003 | 5,406 | 4,763 | 7,509 | 8,630 | 8,630 | 8,630 | 8,630 | - | 85,855 | 38,400 | (47,455) |
| Professional/Consulting Services | | | | | | | | | | | | | | | | |
| 5801 IT | 36,456 | - | - | 6,615 | 3,011 | - | 5,422 | 10,441 | 7,777 | 7,777 | 7,777 | 7,777 | - | 93,053 | 552,900 | 459,847 |
| 5802 Audit & Taxes | - | - | - | - | 3,058 | 2,322 | - | - | - | - | - | - | - | 5,380 | 62,400 | 57,020 |
| 5803 Legal | - | 1,427 | 1,379 | 1,668 | 1,136 | 1,079 | 834 | 38 | 2,002 | 2,002 | 2,002 | 2,002 | - | 15,570 | 7,800 | (7,770) |
| 5804 Professional Development | 869 | 1,595 | 4,846 | 1,791 | 872 | 2,912 | 3,261 | 1,332 | 1,417 | 1,417 | 1,417 | 1,417 | - | 23,146 | 110,300 | 87,154 |
| 5805 General Consulting | 2,080 | 2,155 | 1,814 | 3,366 | 2,738 | 6,224 | 868 | (3,044) | 1,591 | 1,591 | 1,591 | 1,591 | - | 22,566 | 174,020 | 151,454 |
| 5806 Special Activities/Field Trips | 22 | 185 | 350 | 6,439 | 87 | (40) | 6 | 386 | 295 | 7,595 | 17,340 | 17,340 | - | 50,005 | 28,039 | (21,966) |
| 5807 Bank Charges | - | - | - | - | - | - | - | - | 31 | 31 | 31 | 31 | - | 124 | 1,100 | 976 |
| 5808 Printing | - | - | - | 2 | - | 54 | - | - | 0 | 0 | 0 | 0 | - | 58 | 300 | 242 |
| 5809 Other taxes and fees | - | 29 | 397 | 419 | 379 | 387 | 426 | 1,330 | 469 | 469 | 469 | 469 | - | 5,243 | 8,100 | 2,857 |
| 5810 Payroll Service Fee | - | - | 1,047 | - | - | - | - | 1,158 | 61 | 61 | 61 | 61 | - | 2,450 | - | (2,450) |
| 5811 Management Fee | 20,337 | 20,752 | 21,739 | 21,739 | 21,739 | 21,739 | 17,744 | 19,518 | 20,918 | 20,918 | 20,918 | 20,918 | 2,037 | 251,016 | 260,877 | 9,861 |
| 5812 District Oversight Fee | - | - | - | - | - | - | - | (1,158) | 6,653 | 6,342 | 12,544 | 6,342 | 75,395 | 106,119 | 112,896 | 6,777 |
| 5814 SPED Encroachment | 501 | 501 | 901 | - | 901 | 901 | 901 | - | 1,402 | 1,402 | 1,402 | 1,402 | - | 14,232 | - | (24,445) |
| 5815 Public Relations/Recruitment | - | 3,526 | 9,937 | 11,157 | 822 | 893 | 953 | 5,033 | 5,385 | 5,385 | 5,385 | 5,385 | 22,997 | 76,859 | 135,900 | 59,041 |
| | 60,265 | 30,170 | 42,410 | 53,196 | 34,743 | 36,471 | 30,415 | 35,034 | 48,003 | 54,992 | 70,938 | 64,737 | 114,661 | 676,034 | 1,454,632 | 778,598 |
| Depreciation | | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 743,895 | 803,743 | 1,710,961 | 693,178 | 695,126 | 719,801 | 761,729 | 834,904 | 849,976 | 865,952 | 900,748 | 1,123,451 | 159,054 | 10,862,518 | 12,666,264 | 1,803,746 |
| Monthly Surplus (Deficit) | (709,196) | (330,836) | (1,203,090) | 642,187 | 181,625 | 365,835 | 205,568 | 438,101 | (133,586) | (180,635) | 456,465 | (438,133) | 2,393,976 | 1,688,282 | 377,578 | 1,310,705 |

CalOps Central Valley

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 757.60



| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-----------------|-----------------------|----------------------|
| Cash Flow Adjustments | | | | | | | | | | | | | | | | |
| Monthly Surplus (Deficit) | (709,196) | (330,836) | (1,203,090) | 642,187 | 181,625 | 365,835 | 205,568 | 438,101 | (133,586) | (180,635) | 456,465 | (438,133) | 2,393,976 | 1,688,282 | | |
| Cash flows from operating activities | | | | | | | | | | | | | | | | |
| Depreciation/Amortization | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Public Funding Receivables | 40,923 | 2,484,946 | 114,566 | 55,662 | (826,507) | 816,030 | - | (1,224,943) | - | - | - | - | (2,553,031) | (1,092,354) | | |
| Grants and Contributions Rec. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Due To/From Related Parties | 777,812 | 854,278 | 1,693,550 | (499,333) | 694,101 | 664,810 | (1,435,739) | 746,264 | - | - | - | - | - | 3,495,743 | | |
| Prepaid Expenses | 113,115 | 15,902 | - | (5,089) | 39,167 | (2,544) | (595) | (1,297) | - | - | - | - | - | 158,659 | | |
| Other Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Accounts Payable | (150,964) | 109,937 | 9,589 | (105,903) | - | 21,246 | (21,246) | 5 | - | - | - | - | 159,054 | 21,718 | | |
| Accrued Expenses | (400) | (1,562,640) | - | - | (152,803) | - | - | - | - | - | - | - | - | (1,715,843) | | |
| Other Liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Deferred Revenue | - | 29,703 | 7,932 | 12,236 | 12,236 | 12,235 | 12,236 | (47,985) | 12,237 | 12,237 | 12,237 | 12,237 | (475,656) | (388,115) | | |
| 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 | 71,290 | 1,601,289 | 622,547 | 99,760 | (52,181) | 1,877,612 | (1,239,775) | (89,855) | (121,349) | (168,398) | 468,702 | (425,896) | | | | |
| Cash, Beginning of Month | 3,261,008 | 3,332,298 | 4,933,587 | 5,556,134 | 5,655,894 | 5,603,713 | 7,481,325 | 6,241,550 | 6,151,695 | 6,030,346 | 5,861,949 | 6,330,651 | | | | |
| Cash, End of Month | 3,332,298 | 4,933,587 | 5,556,134 | 5,655,894 | 5,603,713 | 7,481,325 | 6,241,550 | 6,151,695 | 6,030,346 | 5,861,949 | 6,330,651 | 5,904,755 | | | | |

| | |
|-----------|-----------|
| Cert. | Instr. |
| 67.9% | 75.0% |
| 3,504,791 | (629,139) |

| |
|---------------------|
| Pupil:Teacher Ratio |
| 18.06 |

CalOps NorCal

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/2025

ADA = 1519.20



| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) | | |
|--|---------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|----------------|------------------|----------------|----------------|-------------------|-------------------|-----------------------|----------------------|--|--|
| ADA = 1738.90 | | | | | | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | | | |
| 8011 LCFF State Aid | - | 769,844 | 769,844 | 1,385,720 | 1,385,720 | 1,385,720 | 1,385,720 | 1,385,720 | 847,141 | 847,141 | 847,141 | 847,141 | 4,906,852 | 16,763,704 | 12,762,207 | 4,001,497 | | |
| 8012 Education Protection Account | - | - | - | 871,945 | - | - | 871,945 | - | - | 7,151 | - | - | (1,722,437) | 28,604 | 6,406,835 | (6,378,231) | | |
| 8019 State Aid - Prior Year | - | - | - | - | - | - | - | - | 15,477 | 15,477 | 15,477 | 15,477 | 15,477 | 77,385 | - | 77,385 | | |
| 8096 In Lieu of Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | 2,690,382 | 2,690,382 | 2,920,439 | (230,057) | | |
| | - | 769,844 | 769,844 | 2,257,665 | 1,385,720 | 1,385,720 | 2,257,665 | 1,385,720 | 862,618 | 869,769 | 862,618 | 862,618 | 5,890,273 | 19,560,074 | 22,089,481 | (2,529,406) | | |
| Federal Revenue | | | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | - | - | - | - | - | - | - | - | 249,193 | 249,193 | 226,058 | 23,135 | | |
| 8290 Title I, Part A - Basic Low Income | - | - | - | - | 79,831 | - | 2,464 | - | - | - | - | - | 246,883 | 329,178 | 236,916 | 92,262 | | |
| 8291 Title II, Part A - Teacher Quality | - | - | - | - | 13,205 | - | 223 | - | - | - | - | - | 40,284 | 53,712 | 45,289 | 8,423 | | |
| 8294 Title IV | - | - | - | - | - | - | 4,466 | - | - | - | - | - | 13,396 | 17,862 | 18,901 | (1,039) | | |
| 8299 Prior Year Federal Revenue | - | - | - | - | - | - | - | 58,632 | - | - | - | - | - | 58,632 | - | 58,632 | | |
| | - | - | - | - | 97,498 | - | 2,691 | 58,632 | - | - | - | - | 549,756 | 708,577 | 527,164 | 181,413 | | |
| Other State Revenue | | | | | | | | | | | | | | | | | | |
| 8311 State Special Education | 74,812 | 74,812 | 134,662 | - | 134,662 | 134,662 | 269,324 | - | 88,417 | 88,417 | 88,417 | 88,417 | 327,349 | 1,503,949 | 1,558,911 | (54,962) | | |
| 8550 Mandated Cost | - | - | - | - | - | - | - | - | - | - | - | - | - | 63,837 | 63,837 | 1,798 | | |
| 8560 State Lottery | - | - | - | - | - | - | 108,710 | - | - | 118,651 | - | - | 187,380 | 414,742 | 432,987 | (18,246) | | |
| 8598 Prior Year Revenue | - | - | 151 | 3,485 | - | 26,611 | - | (6,712) | - | - | - | - | - | 23,535 | - | 23,535 | | |
| 8599 Other State Revenue | - | 7,179 | 7,179 | 12,922 | 12,922 | 12,922 | 12,922 | 12,923 | 8,234 | 8,234 | 8,234 | 8,234 | 854,483 | 966,388 | 927,812 | 38,576 | | |
| | 74,812 | 81,991 | 141,992 | 16,407 | 147,584 | 346,742 | 282,246 | 6,211 | 96,651 | 215,302 | 96,651 | 96,651 | 1,369,212 | 2,972,450 | 2,981,749 | (9,298) | | |
| Other Local Revenue | | | | | | | | | | | | | | | | | | |
| 8660 Interest Revenue | - | 19,971 | 17 | - | 13,263 | - | - | 12,062 | 2,680 | 2,680 | 2,680 | 2,680 | - | 56,033 | 32,160 | 23,873 | | |
| 8690 Other Local Revenue | - | - | - | - | - | 4,350 | - | - | - | - | - | - | - | 4,350 | 32,160 | (27,810) | | |
| 8699 School Fundraising | - | - | - | - | - | - | - | - | 313 | 313 | 313 | - | - | 940 | 3,259 | (2,319) | | |
| | - | 19,971 | 17 | - | 13,263 | 4,350 | - | 12,062 | 2,993 | 2,993 | 2,993 | 2,680 | - | 61,323 | 35,419 | (6,256) | | |
| Total Revenue | 74,812 | 871,806 | 911,853 | 2,274,072 | 1,644,065 | 1,736,812 | 2,542,602 | 1,462,625 | 962,262 | 1,088,064 | 962,262 | 961,949 | 7,809,242 | 23,302,424 | 25,633,812 | (2,363,548) | | |
| Expenses | | | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | 679,112 | 692,515 | 665,025 | 655,541 | 660,464 | 663,744 | 693,125 | 689,535 | 677,626 | 677,626 | 677,626 | 677,626 | - | 8,109,565 | 7,378,892 | (730,674) | | |
| 1175 Teachers' Extra Duty/Stipends | 31,719 | 29,036 | 1,556,730 | 28,296 | 29,935 | 32,116 | 37,104 | 39,683 | 38,305 | 38,305 | 38,305 | 38,305 | - | 1,937,838 | 2,191,557 | 253,719 | | |
| 1200 Pupil Support Salaries | 86,872 | 95,585 | 269,706 | 93,577 | 88,200 | 88,941 | 96,848 | 87,588 | 92,516 | 92,516 | 92,516 | 92,516 | - | 1,277,380 | 796,988 | (480,392) | | |
| 1300 Administrators' Salaries | 65,323 | 77,609 | 219,296 | 66,846 | 77,135 | 77,411 | 80,823 | 80,897 | 68,200 | 68,200 | 68,200 | 68,200 | - | 1,018,139 | 1,018,406 | 267 | | |
| | 863,026 | 894,745 | 2,710,757 | 844,260 | 855,734 | 862,212 | 907,900 | 897,703 | 876,646 | 876,646 | 876,646 | 876,646 | - | 12,342,922 | 11,385,843 | (957,079) | | |
| Classified Salaries | | | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 54,514 | 54,514 | | |
| 2200 Support Salaries | 2,516 | 2,516 | 8,538 | 2,516 | 2,516 | 2,516 | 2,636 | 2,636 | 3,964 | 3,964 | 3,964 | 3,964 | - | 42,247 | - | (42,247) | | |
| 2300 Classified Administrators' Salaries | 28,126 | 28,126 | 94,279 | 27,950 | 17,484 | 17,416 | 18,245 | 18,250 | 28,741 | 28,741 | 28,741 | 28,741 | - | 364,841 | 157,059 | (207,782) | | |
| 2400 Clerical and Office Staff Salaries | 11,169 | 12,391 | 36,005 | 14,394 | 13,379 | 13,288 | 14,250 | 18,073 | 19,901 | 19,901 | 19,901 | 19,901 | - | 212,552 | 48,561 | (163,991) | | |
| | 41,811 | 43,033 | 138,822 | 44,860 | 33,379 | 33,220 | 35,131 | 38,959 | 52,606 | 52,606 | 52,606 | 52,606 | - | 619,639 | 260,134 | (359,505) | | |
| Benefits | | | | | | | | | | | | | | | | | | |
| 3101 STRS | 150,602 | 155,379 | 222,418 | 147,154 | 148,364 | 148,821 | 156,322 | 155,865 | 171,714 | 171,714 | 171,714 | 171,714 | - | 1,971,781 | 2,174,696 | 202,915 | | |
| 3301 OASDI | 5,624 | 6,033 | 19,634 | 5,519 | 4,887 | 5,352 | 6,542 | 6,510 | 3,323 | 3,323 | 3,323 | 3,323 | - | 73,392 | 11,200 | (62,192) | | |
| 3311 Medicare | 12,687 | 24,780 | 40,869 | 12,435 | 12,428 | 12,517 | 13,188 | 13,090 | 13,814 | 13,814 | 13,814 | 13,814 | - | 197,249 | 167,612 | (29,637) | | |
| 3401 Health and Welfare | (5,746) | 203,972 | 68,590 | 132,200 | 66,508 | 134,368 | 83,866 | 97,458 | 112,955 | 112,955 | 112,955 | 112,955 | - | 1,233,035 | 1,301,851 | 68,816 | | |
| 3501 State Unemployment | 338 | 791 | 678 | 108 | 155 | 10,878 | 7,754 | 792 | 10,282 | 5,141 | 5,141 | 5,141 | - | 47,199 | 238,630 | 191,431 | | |
| 3601 Workers' Compensation | 15,616 | 857 | - | 11,477 | - | - | 12,222 | 19,261 | 13,337 | 13,337 | 13,337 | 13,337 | - | 112,783 | 161,832 | 49,049 | | |
| 3901 Other Benefits | 27,589 | 55,224 | 73,589 | 28,818 | 28,041 | 28,185 | 30,711 | 32,197 | 26,372 | 26,372 | 26,372 | 26,372 | - | 409,842 | 92,422 | (317,419) | | |
| | 206,710 | 447,036 | 425,778 | 337,711 | 260,383 | 340,121 | 310,605 | 325,173 | 351,797 | 346,656 | 346,656 | 346,656 | - | 4,045,281 | 4,148,243 | 102,961 | | |
| Books and Supplies | | | | | | | | | | | | | | | | | | |
| 4100 Textbooks and Core Materials | 8,374 | 74,748 | 24,778 | 38,902 | 2,433 | 29,031 | 321 | 10,554 | 1,921 | 1,921 | 1,921 | 1,921 | - | 196,824 | 222,400 | 25,576 | | |
| 4200 Books and Reference Materials | - | - | - | - | - | - | - | - | 876 | 876 | 876 | 876 | - | 3,504 | 1,739,800 | 1,736,296 | | |
| 4302 School Supplies | 66,421 | 1,304 | 1,017 | 7,839 | 455 | (132) | 1,668 | 35 | 42,124 | 39,387 | 39,387 | 39,387 | - | 238,894 | 14,900 | (223,994) | | |
| 4305 Software | 241,562 | 44,225 | 19,203 | 40,349 | 11,548 | 8,968 | 632 | (2,459) | 53,092 | 53,092 | 53,092 | 53,092 | - | 576,396 | 1,682,300 | 1,105,904 | | |
| 4310 Office Expense | 1,941 | 2,391 | 27,265 | 11,564 | 7,237 | 3,481 | 2,677 | 12,615 | - | - | - | - | - | 69,171 | 54,500 | (14,671) | | |
| 4311 Business Meals | - | 3,209 | 325 | 883 | 1,012 | 10 | (9) | 515 | 1,660 | 1,660 | 1,660 | 1,660 | - | 12,585 | 14,700 | 2,115 | | |
| 4400 Noncapitalized Equipment | 916 | 4,843 | 776 | (109) | 84,679 | 9,508 | 1,394 | 12,917 | - | - | - | 279,190 | - | 394,114 | 340,600 | (53,514) | | |
| | 319,214 | 130,720 | 73,364 | 99,428 | 107,364 | 50,866 | 6,683 | 34,177 | 99,673 | 96,936 | 96,936 | 376,126 | - | 1,491,487 | 4,069,200 | 2,577,713 | | |

CalOps NorCal

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/2025

ADA = 1519.20



| | | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|---|--------------------------------|--------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|-------------------|-----------------------|----------------------|
| Subagreement Services | | | | | | | | | | | | | | | | | |
| 5102 | Special Education | - | 6,133 | 15,189 | 39,249 | 53,247 | 128,629 | 185,957 | 239,820 | 215,323 | 215,323 | 215,323 | 215,323 | - | 1,529,515 | 1,730,400 | 200,885 |
| 5103 | Substitute Teacher | - | - | - | - | - | - | - | - | 449 | 449 | 449 | 449 | - | 1,797 | 38,700 | 36,903 |
| 5105 | Security | 102 | 103 | 328 | - | 102 | - | - | 77 | 78 | 78 | 78 | 78 | - | 1,022 | 100 | (922) |
| 5106 | Other Educational Consultants | 8,360 | (8,360) | - | - | (6,676) | - | - | - | 1,754 | 1,641 | 1,641 | 1,641 | - | - | 214,600 | 214,600 |
| 5107 | Instructional Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 52,600 | 52,600 |
| | | 8,462 | (2,124) | 15,517 | 39,249 | 46,673 | 128,629 | 185,957 | 239,897 | 217,604 | 217,490 | 217,490 | 217,490 | - | 1,532,335 | 2,036,400 | 504,065 |
| Operations and Housekeeping | | | | | | | | | | | | | | | | | |
| 5201 | Auto and Travel | 180 | 22,180 | 114,980 | 7,039 | 6,161 | 95 | - | 3,573 | 6,818 | 6,818 | 6,818 | 6,818 | - | 181,481 | 71,100 | (110,381) |
| 5300 | Dues & Memberships | - | 61,701 | (303) | 381 | 18,803 | 9,425 | 10,114 | 22,139 | 13,373 | 13,373 | 13,373 | 13,373 | - | 175,752 | 45,400 | (130,352) |
| 5400 | Insurance | 1,144 | 6,898 | 3,444 | - | 17,245 | 3,696 | 3,696 | 3,873 | 3,171 | 3,171 | 3,171 | 3,171 | - | 52,682 | 36,900 | (15,782) |
| 5501 | Utilities | 339 | 620 | 470 | 436 | 56 | 326 | 518 | 105 | 88 | 88 | 88 | 88 | - | 3,223 | 2,600 | (623) |
| 5502 | Janitorial Services | - | 1,511 | (23) | 46 | 1,250 | - | 1,250 | 3,443 | 480 | 480 | 480 | 480 | - | 9,398 | 12,100 | 2,702 |
| 5516 | Miscellaneous Expense | - | - | - | - | 74 | 9 | - | - | 56 | 56 | 56 | 56 | - | 309 | - | (309) |
| 5900 | Communications | 1,316 | 2,198 | 2,505 | 2,291 | 6,496 | 7,654 | 2,412 | 3,169 | 2,668 | 2,668 | 2,668 | 2,668 | 91,305 | 130,018 | 11,800 | (118,218) |
| 5901 | Postage and Shipping | 2,591 | 2,764 | 343 | 279 | 5,224 | 357 | 82 | 4 | 861 | 861 | 861 | 861 | - | 15,088 | 54,800 | 39,712 |
| | | 5,570 | 97,872 | 121,416 | 10,472 | 55,309 | 21,562 | 18,072 | 36,306 | 27,517 | 27,517 | 27,517 | 27,517 | 91,305 | 567,951 | 234,700 | (333,251) |
| Facilities, Repairs and Other Leases | | | | | | | | | | | | | | | | | |
| 5601 | Rent | 6,321 | 9,833 | 8,172 | 8,172 | 5,233 | 7,588 | 7,914 | 7,915 | 7,649 | 7,649 | 7,649 | 7,649 | - | 91,742 | 31,000 | (60,742) |
| 5602 | Additional Rent | 1,300 | (821) | - | - | 3,773 | 3,877 | 1,530 | 6,978 | 6,435 | 6,435 | 6,435 | 6,435 | - | 42,378 | 7,200 | (35,178) |
| 5603 | Equipment Leases | - | - | - | - | - | - | - | - | 547 | 547 | 547 | 547 | - | 2,190 | 3,400 | 1,210 |
| 5604 | Other Leases | - | - | 28,770 | (700) | 15,859 | 359 | 452 | 29,975 | 2,388 | 2,388 | 2,388 | 2,388 | - | 84,268 | 79,000 | (5,268) |
| 5610 | Repairs and Maintenance | - | 263 | 1,250 | 280 | 91 | - | - | 600 | 730 | 730 | 730 | 730 | - | 5,404 | 11,700 | 6,296 |
| | | 7,621 | 9,275 | 38,192 | 7,752 | 24,956 | 11,824 | 9,896 | 45,468 | 17,749 | 17,749 | 17,749 | 17,749 | - | 225,981 | 132,300 | (93,681) |
| Professional/Consulting Services | | | | | | | | | | | | | | | | | |
| 5801 | IT | 77,748 | - | - | 13,892 | 6,323 | - | 11,160 | 20,881 | 15,995 | 15,995 | 15,995 | 15,995 | - | 193,984 | 752,500 | 558,516 |
| 5802 | Audit & Taxes | - | - | - | - | 6,420 | 4,876 | - | - | - | - | - | - | - | 11,296 | 57,700 | 46,404 |
| 5803 | Legal | - | 3,826 | 3,107 | 3,607 | (170,780) | 2,266 | 2,522 | 77 | 4,118 | 4,118 | 4,118 | 4,118 | - | (138,904) | 53,600 | 192,504 |
| 5804 | Professional Development | 1,824 | 3,351 | 10,177 | 3,761 | 1,832 | 6,115 | 6,546 | 2,663 | 2,914 | 2,914 | 2,914 | 2,914 | - | 47,927 | 251,700 | 203,773 |
| 5805 | General Consulting | 4,368 | 4,525 | 3,808 | 7,069 | 5,749 | 13,070 | 1,817 | (6,571) | 3,273 | 3,273 | 3,273 | 3,273 | - | 46,926 | 450,400 | 403,474 |
| 5806 | Special Activities/Field Trips | - | 79,844 | 182 | 2,060 | (3,671) | - | (488) | (8,905) | 33,824 | - | - | - | - | 102,846 | 0 | (102,846) |
| 5807 | Bank Charges | - | 1 | 18 | 109 | 98 | 93 | 101 | (208) | 64 | 64 | 64 | 64 | - | 467 | 2,000 | 1,533 |
| 5808 | Printing | - | - | - | 3 | - | 117 | - | - | 1 | 1 | 1 | 1 | - | 124 | 600 | 476 |
| 5809 | Other taxes and fees | - | 61 | 836 | 882 | 802 | 814 | 891 | 2,662 | 964 | 964 | 964 | 964 | - | 10,806 | 73,800 | 62,994 |
| 5810 | Payroll Service Fee | - | - | 2,197 | - | - | - | - | 2,316 | 126 | 126 | 126 | 126 | - | 5,017 | - | (5,017) |
| 5811 | Management Fee | 43,373 | 43,580 | 42,723 | 42,723 | 42,723 | 42,723 | 37,260 | 39,034 | 38,837 | 38,837 | 38,837 | 38,837 | (23,440) | 466,048 | 512,676 | 46,628 |
| 5812 | District Oversight Fee | - | - | - | - | 9,383 | - | - | (2,315) | 8,626 | 8,698 | 8,626 | 8,626 | 153,957 | 195,601 | 220,895 | 25,294 |
| 5814 | SPED Encroachment | 1,080 | 1,080 | 1,945 | - | 1,945 | 1,945 | 1,945 | - | 2,652 | 2,652 | 2,652 | 2,652 | - | 52,594 | - | (52,594) |
| 5815 | Public Relations/Recruitment | - | 7,403 | 21,534 | 24,616 | 1,726 | 1,875 | 1,982 | 10,421 | 11,076 | 11,076 | 11,076 | 11,076 | 47,298 | 161,158 | 271,200 | 110,042 |
| | | 128,393 | 143,671 | 86,527 | 98,722 | (97,450) | 73,894 | 63,736 | 60,055 | 122,472 | 88,719 | 88,647 | 88,647 | 209,859 | 1,155,892 | 2,647,071 | 1,491,179 |
| Depreciation | | | | | | | | | | | | | | | | | |
| 6900 | Depreciation Expense | 4,671 | 4,671 | 4,670 | 4,671 | 4,670 | 4,670 | 4,670 | 4,670 | - | - | - | - | - | 37,363 | 65,400 | 28,037 |
| | | 4,671 | 4,671 | 4,670 | 4,671 | 4,670 | 4,670 | 4,670 | 4,670 | - | - | - | - | - | 37,363 | 65,400 | 28,037 |
| Interest | | | | | | | | | | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | | 1,585,478 | 1,768,899 | 3,615,043 | 1,487,125 | 1,291,018 | 1,526,998 | 1,542,650 | 1,682,408 | 1,766,064 | 1,724,319 | 1,724,248 | 2,003,437 | 301,164 | 22,018,850 | 24,979,290 | 2,960,440 |
| Monthly Surplus (Deficit) | | (1,510,666) | (897,093) | (2,703,190) | 786,947 | 353,047 | 209,814 | 999,952 | (219,783) | (803,802) | (636,255) | (761,986) | (1,041,489) | 7,508,078 | 1,283,574 | 654,521 | 596,892 |



CalOps NorCal

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/2025

ADA = 1519.20

Cash Flow Adjustments

| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|--------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|-----------------|-----------------------|----------------------|
| Monthly Surplus (Deficit) | (1,510,666) | (897,093) | (2,703,190) | 786,947 | 353,047 | 209,814 | 999,952 | (219,783) | (803,802) | (636,255) | (761,986) | (1,041,489) | 7,508,078 | 1,283,574 | | |
| Cash flows from operating activities | | | | | | | | | | | | | | | | |
| Depreciation/Amortization | 4,671 | 4,671 | 4,670 | 4,671 | 4,670 | 4,670 | 4,670 | 4,670 | - | - | - | - | - | 37,363 | | |
| Public Funding Receivables | 4,520,527 | - | 293,717 | 3,094,054 | - | (131,061) | 130,136 | 6,711 | - | - | - | - | (7,809,242) | 104,842 | | |
| Grants and Contributions Rec. | 4,690 | 1,787 | - | - | - | - | - | - | - | - | - | - | - | 6,477 | | |
| Due To/From Related Parties | 1,639,913 | 1,835,463 | 3,562,774 | (1,789,532) | 1,203,969 | 1,418,988 | (4,565,725) | 1,490,145 | - | - | - | - | - | 4,795,995 | | |
| Prepaid Expenses | 243,093 | 22,205 | (1,250) | (10,685) | 84,126 | (5,342) | (1,190) | (2,594) | - | - | - | - | - | 328,363 | | |
| Other Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Accounts Payable | (874,896) | 236,015 | 21,525 | (228,932) | - | 40,216 | (40,216) | 10 | - | - | - | - | 301,164 | (545,114) | | |
| Accrued Expenses | (1,917,856) | (1,222,082) | - | (700) | (282,151) | (17,481) | - | - | - | - | - | - | - | (3,440,270) | | |
| Other Liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Deferred Revenue | 52,346 | 13,420 | 13,420 | 24,155 | 24,155 | 24,155 | 24,155 | (28,612) | 24,161 | 24,161 | 24,161 | 24,161 | (597,029) | (353,191) | | |
| 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 | 2,161,822 | (5,614) | 1,191,666 | 1,879,978 | 1,387,817 | 1,543,959 | (3,448,218) | 1,250,547 | (779,641) | (612,094) | (737,825) | (1,017,328) | | | | |
| Cash, Beginning of Month | 2,486,893 | 4,648,715 | 4,643,101 | 5,834,767 | 7,714,744 | 9,102,561 | 10,646,520 | 7,198,302 | 8,448,849 | 7,669,208 | 7,057,113 | 6,319,289 | | | | |
| Cash, End of Month | 4,648,715 | 4,643,101 | 5,834,767 | 7,714,744 | 9,102,561 | 10,646,520 | 7,198,302 | 8,448,849 | 7,669,208 | 7,057,113 | 6,319,289 | 5,301,961 | | | | |

| Cert. | Instr. |
|-----------|---------|
| 65.8% | 82.1% |
| 6,620,502 | 484,086 |

| Pupil:Teacher Ratio |
|---------------------|
| 20.39 |

CalOps North Bay

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 150.14



| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) | |
|--|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|---------|
| ADA = 157.98 | | | | | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | | |
| 8011 LCFF State Aid | - | 66,665 | 66,665 | 119,997 | 119,997 | 119,997 | 119,997 | 119,997 | 67,314 | 67,314 | 67,314 | 67,314 | 234,466 | 1,237,037 | 1,338,965 | (101,929) | |
| 8012 Education Protection Account | - | - | - | 8,172 | - | - | 8,171 | - | 6,863 | - | - | - | - | 6,823 | 30,028 | 32,686 | (2,658) |
| 8019 State Aid - Prior Year | - | - | 999 | - | - | - | - | - | (200) | (200) | (200) | (200) | (200) | (1) | - | (1) | |
| 8096 In Lieu of Property Taxes | - | - | 44,478 | 88,957 | 59,304 | 59,304 | 59,304 | 59,304 | 59,304 | 41,984 | 41,984 | 41,984 | 125,116 | 681,023 | 746,291 | (65,268) | |
| | - | 66,665 | 112,142 | 217,126 | 179,301 | 179,301 | 187,472 | 179,301 | 133,281 | 109,098 | 109,098 | 109,098 | - | 1,948,086 | 2,117,942 | (169,856) | |
| Federal Revenue | | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | - | - | - | - | - | - | - | - | 22,814 | 22,814 | 20,537 | 2,277 | |
| 8290 Title I, Part A - Basic Low Income | - | - | - | - | - | 9,273 | - | 279 | - | - | - | - | - | 28,000 | 37,552 | 32,602 | 4,950 |
| 8291 Title II, Part A - Teacher Quality | - | - | - | 1,340 | - | - | - | - | - | - | - | - | - | 3,957 | 5,297 | 4,749 | 548 |
| 8294 Title IV | - | - | - | - | - | - | 2,500 | - | - | - | - | - | - | 7,500 | 10,000 | 10,000 | - |
| 8299 Prior Year Federal Revenue | - | - | - | - | - | - | - | 17,248 | - | - | - | - | - | 17,248 | - | 17,248 | |
| | - | - | - | - | 3,840 | 9,273 | - | 17,527 | - | - | - | - | - | 62,271 | 92,911 | 67,888 | 25,023 |
| Other State Revenue | | | | | | | | | | | | | | | | | |
| 8311 State Special Education | 7,074 | 7,074 | 12,733 | - | 12,733 | 12,733 | 25,466 | - | 8,318 | 8,318 | 8,318 | 8,318 | 31,095 | 142,181 | 141,627 | 554 | |
| 8550 Mandated Cost | - | - | - | - | - | - | 6,281 | - | - | - | - | - | - | 6,281 | 5,945 | 336 | |
| 8560 State Lottery | - | - | - | - | 5,109 | 5,271 | - | - | - | 10,779 | - | - | - | 40,988 | 39,337 | 1,651 | |
| 8598 Prior Year Revenue | - | - | - | - | (10,838) | 13,080 | 338 | - | - | - | - | - | - | 2,580 | - | 2,580 | |
| 8599 Other State Revenue | - | 679 | 679 | 11,221 | 1,221 | 1,221 | 1,221 | 1,221 | 774 | 774 | 774 | 774 | 109,293 | 129,852 | 125,618 | 4,234 | |
| | 7,074 | 7,753 | 13,412 | 11,221 | 8,225 | 32,305 | 33,306 | 1,221 | 9,092 | 19,871 | 9,092 | 9,092 | 160,217 | 321,882 | 312,527 | 9,356 | |
| Other Local Revenue | | | | | | | | | | | | | | | | | |
| 8660 Interest Revenue | 4 | 6 | 6 | 11 | 8 | 1,139 | 13 | 11 | 10 | 10 | 10 | 10 | - | 1,239 | 122 | 1,117 | |
| 8690 Other Local Revenue | - | - | - | - | - | 408 | - | - | - | - | - | - | - | 408 | - | 408 | |
| | 4 | 6 | 6 | 11 | 8 | 1,547 | 13 | 11 | 10 | 10 | 10 | 10 | - | 1,647 | 122 | 1,525 | |
| Total Revenue | 7,078 | 74,424 | 125,560 | 228,358 | 191,374 | 222,426 | 220,791 | 198,060 | 142,383 | 128,979 | 118,201 | 118,201 | 588,692 | 2,364,526 | 2,498,479 | (133,953) | |
| Expenses | | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | 64,677 | 66,940 | 63,336 | 62,432 | 62,902 | 63,213 | 63,029 | 62,685 | 63,961 | 63,961 | 63,961 | 63,961 | - | 765,059 | 670,808 | (94,251) | |
| 1175 Teachers' Extra Duty/Stipends | 3,019 | 2,763 | 148,258 | 2,693 | 2,849 | 3,057 | 3,372 | 3,606 | 3,616 | 3,616 | 3,616 | 3,616 | - | 184,079 | 199,232 | 15,153 | |
| 1200 Pupil Support Salaries | 8,274 | 9,123 | 25,686 | 8,912 | 8,400 | 8,470 | 8,804 | 7,962 | 8,733 | 8,733 | 8,733 | 8,733 | - | 120,561 | 72,453 | (48,108) | |
| 1300 Administrators' Salaries | 6,221 | 7,391 | 20,885 | 6,367 | 7,346 | 7,373 | 7,355 | 7,348 | 6,437 | 6,437 | 6,437 | 6,437 | - | 96,036 | 92,582 | (3,453) | |
| | 82,191 | 86,217 | 258,165 | 80,404 | 81,497 | 82,113 | 82,553 | 81,608 | 82,747 | 82,747 | 82,747 | 82,747 | - | 1,165,735 | 1,035,077 | (130,659) | |
| Classified Salaries | | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,956 | 4,956 |
| 2200 Support Salaries | 240 | 240 | 814 | 239 | 240 | 239 | 239 | 239 | 374 | 374 | 374 | 374 | - | 3,987 | - | (3,987) | |
| 2300 Classified Administrators' Salaries | 2,679 | 2,678 | 8,978 | 2,662 | 1,665 | 1,659 | 1,659 | 1,659 | 2,713 | 2,713 | 2,713 | 2,713 | - | 34,491 | 14,278 | (20,212) | |
| 2400 Clerical and Office Staff Salaries | 1,063 | 1,180 | 3,429 | 1,371 | 1,274 | 1,266 | 1,296 | 1,643 | 1,878 | 1,878 | 1,878 | 1,878 | - | 20,036 | 4,415 | (15,621) | |
| | 3,982 | 4,098 | 13,221 | 4,272 | 3,179 | 3,164 | 3,194 | 3,541 | 4,966 | 4,966 | 4,966 | 4,966 | - | 58,513 | 23,649 | (34,864) | |
| Benefits | | | | | | | | | | | | | | | | | |
| 3101 STRS | 14,343 | 14,798 | 21,183 | 14,014 | 14,130 | 14,173 | 14,213 | 14,169 | 16,199 | 16,199 | 16,199 | 16,199 | - | 185,817 | 197,700 | 11,882 | |
| 3301 OASDI | 535 | 575 | 1,870 | 526 | 465 | 509 | 595 | 592 | 314 | 314 | 314 | 314 | - | 6,921 | 1,018 | (5,903) | |
| 3311 Medicare | 1,209 | 2,359 | 3,892 | 1,184 | 1,183 | 1,192 | 1,199 | 1,190 | 1,303 | 1,303 | 1,303 | 1,303 | - | 18,621 | 15,237 | (3,383) | |
| 3401 Health and Welfare | (641) | 19,130 | 6,405 | 12,384 | 6,210 | 12,585 | 7,621 | 8,857 | 10,662 | 10,662 | 10,662 | 10,662 | - | 115,198 | 118,350 | 3,152 | |
| 3501 State Unemployment | 32 | 76 | 65 | 10 | 15 | 1,036 | 705 | 72 | 3,138 | 1,569 | 1,569 | 1,569 | - | 9,856 | 62,528 | 52,672 | |
| 3601 Workers' Compensation | 1,565 | (78) | - | 1,093 | - | - | - | 1,111 | 1,258 | 1,258 | 1,258 | 1,258 | - | 10,475 | 14,712 | 4,237 | |
| 3901 Other Benefits | 2,627 | 5,259 | 7,008 | 2,745 | 2,670 | 2,684 | 2,793 | 2,927 | 2,488 | 2,488 | 2,488 | 2,488 | - | 38,664 | 8,402 | (30,262) | |
| | 19,670 | 42,119 | 40,423 | 31,956 | 24,673 | 32,179 | 28,237 | 29,558 | 35,361 | 33,792 | 33,792 | 33,792 | - | 385,552 | 417,947 | 32,395 | |
| Books and Supplies | | | | | | | | | | | | | | | | | |
| 4100 Textbooks and Core Materials | 798 | 7,119 | 2,360 | 3,705 | 232 | 2,765 | 29 | 959 | 181 | 181 | 181 | 181 | - | 18,692 | 18,200 | (492) | |
| 4200 Books and Reference Materials | - | - | - | - | - | - | - | - | 83 | 83 | 83 | 83 | - | 331 | 248,400 | 248,069 | |
| 4302 School Supplies | 6,315 | 964 | 45 | 210 | 43 | (12) | 108 | 3 | 31 | 50 | 50 | 50 | 14,694 | 22,549 | 46,200 | 23,651 | |
| 4305 Software | 22,334 | 2,469 | 2,627 | 3,842 | 1,099 | 797 | 68 | (223) | 5,011 | 5,011 | 5,011 | 5,011 | - | 53,058 | 152,800 | 99,742 | |
| 4310 Office Expense | 37 | 179 | 2,536 | 1,096 | 675 | 299 | 207 | 1,106 | (22) | (22) | (22) | (22) | - | 6,047 | 3,700 | (2,347) | |
| 4311 Business Meals | - | 261 | 21 | 22 | 79 | 1 | 2 | 85 | 157 | 157 | 157 | 157 | - | 1,098 | 200 | (898) | |
| 4400 Noncapitalized Equipment | 87 | 464 | 74 | (10) | 7,959 | 905 | 131 | 1,174 | - | - | - | 44,438 | - | 55,222 | 29,500 | (25,722) | |
| | 29,571 | 11,456 | 7,663 | 8,865 | 10,087 | 4,755 | 545 | 3,104 | 5,441 | 5,460 | 5,460 | 49,898 | 14,694 | 156,998 | 499,000 | 342,002 | |

CalOps North Bay

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 150.14



| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|---|------------------|-----------------|------------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-------------------|------------------|-----------------------|----------------------|
| Subagreement Services | | | | | | | | | | | | | | | | |
| 5102 Special Education | 111 | - | 1,175 | 409 | 5,951 | 11,445 | 14,772 | 18,373 | 23,769 | 23,769 | 23,769 | 23,769 | - | 147,313 | 131,600 | (15,713) |
| 5103 Substitute Teacher | - | - | - | - | - | - | - | - | 42 | 42 | 42 | 42 | - | 170 | 3,500 | 3,330 |
| 5105 Security | - | - | 21 | - | - | - | - | 7 | 7 | 7 | 7 | 7 | - | 57 | - | (57) |
| 5106 Other Educational Consultants | 760 | (760) | - | - | (627) | - | - | - | 1 | 2 | 2 | 2 | 619 | - | 25,000 | 25,000 |
| 5107 Instructional Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,800 | 4,800 |
| | 871 | (760) | 1,196 | 409 | 5,324 | 11,445 | 14,772 | 18,380 | 23,820 | 23,821 | 23,821 | 23,821 | 619 | 147,540 | 164,900 | 17,360 |
| Operations and Housekeeping | | | | | | | | | | | | | | | | |
| 5201 Auto and Travel | 17 | 2,447 | 10,592 | 180 | 82 | 9 | - | 137 | 644 | 644 | 644 | 644 | - | 16,038 | 100 | (15,938) |
| 5300 Dues & Memberships | - | 5,452 | (28) | 36 | 2,997 | 886 | 955 | 1,766 | 1,262 | 1,262 | 1,262 | 1,262 | - | 17,113 | 5,400 | (11,713) |
| 5400 Insurance | 104 | 735 | 328 | - | 1,642 | 352 | 352 | 352 | 299 | 299 | 299 | 299 | - | 5,062 | 3,100 | (1,962) |
| 5501 Utilities | - | - | - | - | 5 | - | - | - | 8 | 8 | 8 | 8 | - | 38 | - | (38) |
| 5502 Janitorial Services | - | 25 | (2) | - | - | - | - | - | 45 | 45 | 45 | 45 | - | 204 | 400 | 196 |
| 5516 Miscellaneous Expense | - | - | - | - | 7 | 72 | (79) | - | 5 | 5 | 5 | 5 | - | 21 | - | (21) |
| 5900 Communications | 125 | 107 | 115 | 95 | 71 | 607 | 107 | 171 | 252 | 252 | 252 | 252 | 8,618 | 11,024 | 500 | (10,524) |
| 5901 Postage and Shipping | - | 79 | - | 12 | 1 | - | - | 1 | 81 | 81 | 81 | 81 | - | 418 | 5,100 | 4,682 |
| | 246 | 8,845 | 11,005 | 323 | 4,805 | 1,926 | 1,335 | 2,427 | 2,597 | 2,597 | 2,597 | 2,597 | 8,618 | 49,920 | 14,600 | (35,320) |
| Facilities, Repairs and Other Leases | | | | | | | | | | | | | | | | |
| 5601 Rent | - | - | - | - | 3,546 | 714 | 727 | 727 | 722 | 722 | 722 | 722 | - | 8,602 | 5,400 | (3,202) |
| 5602 Additional Rent | - | 27 | - | - | 358 | 368 | 143 | 634 | 607 | 607 | 607 | 607 | - | 3,960 | 800 | (3,160) |
| 5603 Equipment Leases | - | - | - | - | - | - | - | - | 52 | 52 | 52 | 52 | - | 207 | 4,900 | 4,693 |
| 5604 Other Leases | - | - | 2,704 | - | 1,429 | - | - | - | 225 | 225 | 225 | 225 | - | 5,035 | 100 | (4,935) |
| 5610 Repairs and Maintenance | - | 25 | - | - | - | - | - | - | 69 | 69 | 69 | 69 | - | 301 | 200 | (101) |
| | - | 52 | 2,704 | - | 5,333 | 1,082 | 870 | 1,361 | 1,675 | 1,675 | 1,675 | 1,675 | - | 18,103 | 11,400 | (6,703) |
| Professional/Consulting Services | | | | | | | | | | | | | | | | |
| 5801 IT | 7,068 | - | - | 1,323 | 602 | - | 1,043 | 1,899 | 1,510 | 1,510 | 1,510 | 1,510 | - | 17,974 | 75,900 | 57,926 |
| 5802 Audit & Taxes | - | - | - | - | 612 | 465 | - | - | - | - | - | - | - | 1,077 | 5,400 | 4,323 |
| 5803 Legal | - | 286 | 276 | 1,074 | 227 | 215 | 167 | 7 | 389 | 389 | 389 | 389 | - | 3,807 | 3,700 | (107) |
| 5804 Professional Development | 174 | 319 | 970 | 358 | 174 | 583 | 599 | 242 | 275 | 275 | 275 | 275 | - | 4,519 | 21,600 | 17,081 |
| 5805 General Consulting | 416 | 431 | 362 | 673 | 548 | 1,244 | 172 | (642) | 309 | 309 | 309 | 309 | - | 4,440 | 67,100 | 62,660 |
| 5806 Special Activities/Field Trips | - | 37 | - | 197 | 17 | - | 1 | 25 | 19 | 31 | 31 | 31 | 9,317 | 9,708 | 0 | (9,708) |
| 5807 Bank Charges | - | - | - | 25 | - | 4 | - | - | 6 | 6 | 6 | 6 | - | 53 | 300 | 247 |
| 5808 Printing | - | - | - | - | - | 11 | - | - | 0 | 0 | 0 | 0 | - | 11 | 100 | 89 |
| 5809 Other taxes and fees | - | 3 | 80 | 84 | 76 | 78 | 85 | 242 | 91 | 91 | 91 | 91 | - | 1,012 | 7,600 | 6,588 |
| 5810 Payroll Service Fee | - | - | 209 | - | - | - | - | 211 | 12 | 12 | 12 | 12 | - | 468 | - | (468) |
| 5811 Management Fee | 3,943 | 4,151 | 4,164 | 4,164 | 4,164 | 4,164 | 3,549 | 3,548 | 4,000 | 4,000 | 4,000 | 4,000 | 153 | 48,000 | 49,970 | 1,970 |
| 5812 District Oversight Fee | - | - | - | - | - | - | - | (210) | 1,333 | 1,091 | 1,091 | 1,091 | 15,085 | 19,481 | 21,179 | 1,699 |
| 5814 SPED Encroachment | 102 | 102 | 184 | - | 184 | 184 | 184 | - | 250 | 250 | 250 | 250 | 3,012 | 4,950 | - | (4,950) |
| 5815 Public Relations/Recruitment | - | 705 | 1,998 | 2,051 | 165 | 178 | 187 | 980 | 1,045 | 1,045 | 1,045 | 1,045 | 4,464 | 14,910 | 22,600 | 7,690 |
| | 11,703 | 6,034 | 8,243 | 9,949 | 6,769 | 7,126 | 5,987 | 6,302 | 9,239 | 9,009 | 9,009 | 9,009 | 32,031 | 130,410 | 275,449 | 145,039 |
| Depreciation | | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 148,234 | 158,061 | 342,620 | 136,178 | 141,667 | 143,790 | 137,493 | 146,281 | 165,846 | 164,067 | 164,067 | 208,505 | 55,963 | 2,112,771 | 2,442,021 | 329,251 |
| Monthly Surplus (Deficit) | (141,156) | (83,637) | (217,060) | 92,180 | 49,707 | 78,636 | 83,298 | 51,779 | (23,463) | (35,088) | (45,866) | (90,304) | 532,729 | 251,755 | 56,457 | 195,298 |



CalOps North Bay

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 150.14

Cash Flow Adjustments

| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast |
|--------------------------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-----------------|
| Monthly Surplus (Deficit) | (141,156) | (83,637) | (217,060) | 92,180 | 49,707 | 78,636 | 83,298 | 51,779 | (23,463) | (35,088) | (45,866) | (90,304) | 532,729 | 251,755 |
| Cash flows from operating activities | | | | | | | | | | | | | | |
| Depreciation/Amortization | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Funding Receivables | 246,664 | 102,630 | 24,757 | 5,891 | 15,686 | (18,352) | - | 18,352 | - | - | - | - | (588,692) | (193,064) |
| Grants and Contributions Rec. | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Due To/From Related Parties | 154,706 | (1,142,551) | 338,542 | 224,916 | 169,303 | 132,252 | (323,260) | 134,420 | - | - | - | - | - | (311,672) |
| Prepaid Expenses | 22,199 | - | 797 | (1,018) | 7,907 | (509) | (108) | (235) | - | - | - | - | - | 29,033 |
| Other Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accounts Payable | (30,964) | 21,022 | 1,918 | (20,215) | (40,312) | 3,740 | (3,740) | 1 | - | - | - | - | 55,963 | (12,587) |
| Accrued Expenses | (80) | (142,313) | (20,850) | - | - | - | - | - | - | - | - | - | - | (163,243) |
| Other Liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Revenue | 4,960 | 1,265 | 1,265 | 2,277 | 2,277 | 2,277 | 2,277 | (14,971) | 2,277 | 2,277 | 2,277 | 2,277 | (116,673) | (105,938) |
| 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 | 256,329 | (1,243,584) | 129,369 | 304,030 | 204,568 | 198,044 | (241,532) | 189,346 | (21,186) | (32,811) | (43,589) | (88,027) | | |
| Cash, Beginning of Month | 2,004,285 | 2,260,614 | 1,017,030 | 1,146,399 | 1,450,428 | 1,654,996 | 1,853,040 | 1,611,508 | 1,800,854 | 1,779,668 | 1,746,858 | 1,703,269 | | |
| Cash, End of Month | 2,260,614 | 1,017,030 | 1,146,399 | 1,450,428 | 1,654,996 | 1,853,040 | 1,611,508 | 1,800,854 | 1,779,668 | 1,746,858 | 1,703,269 | 1,615,241 | | |

| Original Budget Total | Favorable / (Unfav.) |
|-----------------------|----------------------|
| Cert. | Instr. |
| 61.9% | 77.3% |
| 547,931 | (62,977) |

| Pupil:Teacher Ratio |
|---------------------|
| 21.08 |

CalOps Monterey Bay

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 448.27



| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) | |
|--|---------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|--|
| ADA = 560.02 | | | | | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | | |
| 8011 LCFF State Aid | - | 170,086 | 170,086 | 306,155 | 306,155 | 306,155 | 306,155 | 306,155 | 84,555 | 84,555 | 84,555 | 84,555 | 588,449 | 2,797,616 | 3,399,520 | (601,903) | |
| 8012 Education Protection Account | - | - | - | 28,019 | - | - | 28,018 | - | 21,506 | - | - | - | 12,112 | 89,655 | 112,004 | (22,350) | |
| 8019 State Aid - Prior Year | - | - | - | - | - | - | - | - | (15,517) | (15,517) | (15,517) | (15,517) | (15,517) | (77,585) | - | (77,585) | |
| 8096 In Lieu of Property Taxes | - | - | - | - | - | - | 1,455,280 | - | 401,431 | 200,716 | 200,716 | 200,716 | 312,961 | 2,771,819 | 3,518,552 | (746,733) | |
| | - | 170,086 | 170,086 | 334,174 | 306,155 | 306,155 | 1,789,453 | 306,155 | 491,975 | 269,754 | 269,754 | 269,754 | 898,005 | 5,581,505 | 7,030,076 | (1,448,571) | |
| Federal Revenue | | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | - | - | - | - | - | - | - | - | 79,715 | 79,715 | 72,803 | 6,912 | |
| 8290 Title I, Part A - Basic Low Income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 45,923 | (45,923) | |
| 8291 Title II, Part A - Teacher Quality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9,763 | (9,763) | |
| | - | - | - | - | - | - | - | - | - | - | - | - | 79,715 | 79,715 | 128,489 | (48,774) | |
| Other State Revenue | | | | | | | | | | | | | | | | | |
| 8311 State Special Education | 24,252 | 24,252 | 43,654 | - | 43,654 | 43,654 | 87,308 | - | 21,485 | 21,485 | 21,485 | 21,485 | 134,800 | 487,513 | 502,053 | (14,541) | |
| 8550 Mandated Cost | - | - | - | - | - | 21,030 | - | - | - | - | - | - | - | 21,030 | 20,752 | 278 | |
| 8560 State Lottery | - | - | - | - | - | 35,193 | - | - | - | - | - | - | 48,965 | 122,378 | 139,445 | (17,067) | |
| 8598 Prior Year Revenue | - | - | - | (26,105) | - | 31,674 | 1,260 | - | - | 38,221 | - | - | - | 6,829 | - | 6,829 | |
| 8599 Other State Revenue | - | 2,327 | 2,327 | 4,189 | 4,189 | 4,189 | 4,189 | 4,189 | 1,988 | 1,988 | 1,988 | 1,988 | 338,933 | 372,484 | 237,612 | 134,872 | |
| | 24,252 | 26,579 | 45,981 | (21,916) | 47,843 | 135,740 | 92,757 | 4,189 | 23,473 | 61,694 | 23,473 | 23,473 | 522,697 | 1,010,234 | 899,863 | 110,371 | |
| Other Local Revenue | | | | | | | | | | | | | | | | | |
| 8660 Interest Revenue | - | 4,111 | 541 | 544 | 532 | 1,010 | 2,898 | 2,858 | 857 | 857 | 857 | 857 | - | 15,923 | 10,286 | 5,636 | |
| 8690 Other Local Revenue | - | - | - | - | - | 1,399 | - | - | - | - | - | - | - | 1,399 | - | 1,399 | |
| | - | 4,111 | 541 | 544 | 532 | 2,409 | 2,898 | 2,858 | 857 | 857 | 857 | 857 | - | 17,322 | 10,286 | 7,035 | |
| Total Revenue | 24,252 | 200,776 | 216,608 | 312,802 | 354,530 | 444,304 | 1,885,108 | 313,202 | 516,305 | 332,304 | 294,084 | 294,084 | 1,500,417 | 6,688,775 | 8,068,713 | (1,379,938) | |
| Expenses | | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | 210,202 | 204,499 | 205,845 | 202,910 | 204,433 | 205,454 | 189,184 | 188,055 | 200,445 | 200,445 | 200,445 | 200,445 | - | 2,412,361 | 2,365,482 | (46,879) | |
| 1175 Teachers' Extra Duty/Stipends | 9,816 | 8,986 | 481,844 | 8,757 | 9,264 | 9,940 | 10,124 | 10,823 | 11,331 | 11,331 | 11,331 | 11,331 | - | 594,877 | 702,557 | (107,680) | |
| 1200 Pupil Support Salaries | 26,889 | 29,394 | 83,481 | 28,965 | 27,301 | 27,530 | 26,413 | 23,887 | 27,367 | 27,367 | 27,367 | 27,367 | - | 383,326 | 255,494 | (127,832) | |
| 1300 Administrators' Salaries | 20,219 | 24,022 | 67,877 | 20,690 | 23,875 | 23,960 | 22,042 | 22,063 | 20,174 | 20,174 | 20,174 | 20,174 | - | 305,443 | 326,475 | 21,032 | |
| | 267,126 | 266,901 | 839,047 | 261,322 | 264,873 | 266,884 | 247,763 | 244,828 | 259,316 | 259,316 | 259,316 | 259,316 | - | 3,696,006 | 3,650,007 | (46,000) | |
| Classified Salaries | | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 17,476 | 17,476 | |
| 2200 Support Salaries | 779 | 779 | 2,643 | 779 | 779 | 779 | 719 | 719 | 1,173 | 1,173 | 1,173 | 1,173 | - | 12,666 | - | (12,666) | |
| 2300 Classified Administrators' Salaries | 8,705 | 8,706 | 29,182 | 8,651 | 5,412 | 5,391 | 4,976 | 4,977 | 8,502 | 8,502 | 8,502 | 8,502 | - | 110,007 | 50,349 | (59,658) | |
| 2400 Clerical and Office Staff Salaries | 3,457 | 3,835 | 11,145 | 4,455 | 4,141 | 4,113 | 3,887 | 4,929 | 5,887 | 5,887 | 5,887 | 5,887 | - | 63,509 | 15,567 | (47,941) | |
| | 12,941 | 13,320 | 42,970 | 13,885 | 10,332 | 10,283 | 9,582 | 10,625 | 15,561 | 15,561 | 15,561 | 15,561 | - | 186,182 | 83,392 | (102,790) | |
| Benefits | | | | | | | | | | | | | | | | | |
| 3101 STRS | 46,615 | 48,094 | 68,844 | 45,549 | 45,923 | 46,064 | 42,656 | 42,509 | 50,176 | 50,176 | 50,176 | 50,176 | - | 586,960 | 697,151 | (110,192) | |
| 3301 OASDI | 1,741 | 1,867 | 6,077 | 1,708 | 1,512 | 1,657 | 1,785 | 1,775 | 968 | 968 | 968 | 968 | - | 21,993 | 3,591 | (18,402) | |
| 3311 Medicare | 3,926 | 7,670 | 12,650 | 3,849 | 3,847 | 3,875 | 3,599 | 3,570 | 4,036 | 4,036 | 4,036 | 4,036 | - | 59,129 | 53,732 | (5,397) | |
| 3401 Health and Welfare | (1,544) | 66,060 | 22,460 | 42,952 | 21,798 | 43,677 | 22,872 | 26,580 | 33,412 | 33,412 | 33,412 | 33,412 | - | 378,505 | 417,340 | (38,835) | |
| 3501 State Unemployment | 105 | 245 | 210 | 34 | 49 | 3,367 | 2,117 | 217 | 9,103 | 4,551 | 4,551 | 4,551 | - | 29,101 | 204,261 | (175,160) | |
| 3601 Workers' Compensation | 6,961 | (2,127) | - | 3,552 | - | - | 3,334 | 5,252 | 3,897 | 3,897 | 3,897 | 3,897 | - | 32,559 | 51,879 | (19,320) | |
| 3901 Other Benefits | 8,539 | 17,093 | 22,778 | 8,920 | 8,679 | 8,724 | 8,380 | 8,781 | 7,705 | 7,705 | 7,705 | 7,705 | - | 122,713 | 29,628 | (93,085) | |
| | 66,343 | 138,902 | 133,019 | 106,564 | 81,808 | 107,364 | 84,743 | 88,684 | 109,297 | 104,745 | 104,745 | 104,745 | - | 1,230,960 | 1,457,582 | (226,622) | |
| Books and Supplies | | | | | | | | | | | | | | | | | |
| 4100 Textbooks and Core Materials | 2,592 | 23,136 | 7,669 | 12,041 | 753 | 8,986 | 88 | 2,878 | 568 | 568 | 568 | 568 | - | 60,416 | 61,600 | 1,184 | |
| 4200 Books and Reference Materials | - | - | - | - | - | - | - | - | 259 | 259 | 259 | 259 | - | 1,036 | 417,600 | (416,564) | |
| 4302 School Supplies | 20,525 | 256 | 146 | 682 | 147 | (43) | 113 | 10 | 243 | 350 | 350 | 350 | 47,538 | 70,666 | 39,500 | (31,166) | |
| 4305 Software | 84,452 | 10,659 | 5,944 | 16,514 | 3,575 | 3,187 | 259 | (671) | 15,705 | 15,705 | 15,705 | 15,705 | - | 186,738 | 498,900 | (312,162) | |
| 4310 Office Expense | 119 | 590 | 8,331 | 3,562 | 2,198 | 971 | 658 | 3,319 | (69) | (69) | (69) | (69) | - | 19,473 | 14,200 | (5,273) | |
| 4311 Business Meals | - | 760 | 4 | 6 | 271 | 3 | (3) | 2 | 491 | 491 | 491 | 491 | - | 3,007 | 4,200 | (1,193) | |
| 4400 Noncapitalized Equipment | 284 | 1,499 | 240 | (35) | 27,265 | 2,944 | 419 | 3,523 | - | - | - | 139,262 | - | 175,401 | 175,000 | (401) | |
| | 107,972 | 36,900 | 22,334 | 32,770 | 34,209 | 16,048 | 1,534 | 9,061 | 17,197 | 17,304 | 17,304 | 156,566 | 47,538 | 516,737 | 1,211,000 | (694,263) | |

CalOps Monterey Bay

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 448.27



| | | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|---|--------------------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|----------------|------------------|------------------|------------------|-------------------|------------------|-----------------------|----------------------|
| Subagreement Services | | | | | | | | | | | | | | | | | |
| 5102 | Special Education | 391 | 1,780 | 4,155 | 6,725 | 20,952 | 39,971 | 57,227 | 76,421 | 74,489 | 74,489 | 74,489 | 74,489 | - | 505,577 | 464,100 | (41,477) |
| 5103 | Substitute Teacher | - | - | - | - | - | - | - | - | 133 | 133 | 133 | 133 | - | 532 | 12,400 | 11,868 |
| 5105 | Security | - | - | 69 | - | - | - | - | 20 | 23 | 23 | 23 | 23 | - | 181 | - | (181) |
| 5106 | Other Educational Consultants | 2,680 | (2,680) | - | - | (2,150) | - | - | - | 11 | 15 | 15 | 15 | 2,093 | - | 69,100 | 69,100 |
| 5107 | Instructional Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26,300 | 26,300 |
| | | 3,071 | (900) | 4,224 | 6,725 | 18,802 | 39,971 | 57,227 | 76,441 | 74,655 | 74,660 | 74,660 | 74,660 | 2,093 | 506,290 | 571,900 | 65,610 |
| Operations and Housekeeping | | | | | | | | | | | | | | | | | |
| 5201 | Auto and Travel | 56 | 3,136 | 35,701 | 298 | 279 | 31 | - | 165 | 2,017 | 2,017 | 2,017 | 2,017 | - | 47,733 | 400 | (47,333) |
| 5300 | Dues & Memberships | - | 18,351 | 1,633 | 115 | 6,055 | 3,034 | 2,991 | 5,300 | 3,956 | 3,956 | 3,956 | 3,956 | - | 53,302 | 14,400 | (38,902) |
| 5400 | Insurance | 366 | 4,262 | 1,066 | - | 5,338 | 1,144 | 1,144 | 1,056 | 938 | 938 | 938 | 938 | - | 18,129 | 10,600 | (7,529) |
| 5501 | Utilities | - | - | - | - | 18 | - | - | - | 26 | 26 | 26 | 26 | - | 122 | 600 | 478 |
| 5502 | Janitorial Services | - | 81 | (7) | - | - | - | - | - | 142 | 142 | 142 | 142 | - | 642 | 1,400 | 758 |
| 5516 | Miscellaneous Expense | - | - | - | - | 23 | 3 | - | - | 17 | 17 | 17 | 17 | - | 93 | - | (93) |
| 5900 | Communications | 408 | 348 | 375 | 310 | 241 | 1,972 | 347 | 513 | 789 | 789 | 789 | 789 | 27,008 | 34,679 | 1,700 | (32,979) |
| 5901 | Postage and Shipping | - | 256 | - | 40 | 3 | - | - | 1 | 255 | 255 | 255 | 255 | - | 1,319 | 15,900 | 14,581 |
| | | 830 | 26,434 | 38,768 | 763 | 11,957 | 6,184 | 4,482 | 7,035 | 8,140 | 8,140 | 8,140 | 8,140 | 27,008 | 156,020 | 45,000 | (111,020) |
| Facilities, Repairs and Other Leases | | | | | | | | | | | | | | | | | |
| 5601 | Rent | - | - | - | - | 12,151 | 2,444 | 2,221 | 2,221 | 2,262 | 2,262 | 2,262 | 2,262 | - | 28,087 | 10,500 | (17,587) |
| 5602 | Additional Rent | - | 94 | - | - | 1,175 | 1,207 | 452 | 1,903 | 1,904 | 1,904 | 1,904 | 1,904 | - | 12,445 | 1,900 | (10,545) |
| 5603 | Equipment Leases | - | - | - | - | - | - | - | - | 162 | 162 | 162 | 162 | - | 648 | 300 | (348) |
| 5604 | Other Leases | - | - | 9,265 | - | 252 | 120 | - | - | 706 | 706 | 706 | 706 | - | 12,463 | 500 | (11,963) |
| 5610 | Repairs and Maintenance | - | 81 | - | - | - | - | - | - | 216 | 216 | 216 | 216 | - | 945 | 300 | (645) |
| | | - | 175 | 9,265 | - | 13,578 | 3,771 | 2,673 | 4,124 | 5,250 | 5,250 | 5,250 | 5,250 | - | 54,587 | 13,500 | (41,087) |
| Professional/Consulting Services | | | | | | | | | | | | | | | | | |
| 5801 | IT | 24,924 | - | - | 4,299 | 1,957 | - | 3,288 | 5,695 | 4,731 | 4,731 | 4,731 | 4,731 | - | 59,089 | 224,800 | 165,711 |
| 5802 | Audit & Taxes | - | - | - | - | 1,988 | 1,510 | - | - | - | - | - | - | - | 3,498 | 22,400 | 18,902 |
| 5803 | Legal | - | 927 | 897 | 1,084 | 738 | 701 | 542 | 21 | 1,218 | 1,218 | 1,218 | 1,218 | - | 9,782 | 10,000 | 218 |
| 5804 | Professional Development | 564 | 1,038 | 3,150 | 1,164 | 567 | 1,893 | 1,806 | 727 | 862 | 862 | 862 | 862 | - | 14,357 | 76,800 | 62,443 |
| 5805 | General Consulting | 1,352 | 1,400 | 1,179 | 2,189 | 1,780 | 4,045 | 557 | (2,166) | 968 | 968 | 968 | 968 | - | 14,208 | 193,400 | 179,192 |
| 5806 | Special Activities/Field Trips | - | 130 | - | 637 | 60 | - | 4 | 75 | 147 | 211 | 211 | 211 | 28,736 | 30,422 | 0 | (30,422) |
| 5807 | Bank Charges | - | - | - | - | - | - | - | - | 19 | 19 | 19 | 19 | - | 76 | 100 | 24 |
| 5808 | Printing | - | - | - | 1 | - | 38 | - | - | 0 | 0 | 0 | 0 | - | 40 | 200 | 160 |
| 5809 | Other taxes and fees | - | 18 | 258 | 273 | 246 | 252 | 272 | 726 | 285 | 285 | 285 | 285 | - | 3,186 | 21,800 | 18,614 |
| 5810 | Payroll Service Fee | - | - | 680 | - | - | - | - | - | 631 | 37 | 37 | 37 | - | 1,460 | - | (1,460) |
| 5811 | Management Fee | 13,905 | 13,490 | 13,447 | 13,447 | 13,447 | 13,447 | 11,533 | 10,646 | 11,148 | 11,148 | 11,148 | 11,148 | (14,178) | 133,776 | 161,374 | 27,599 |
| 5812 | District Oversight Fee | - | - | - | - | (69,048) | - | - | (631) | 4,920 | 2,698 | 2,698 | 2,698 | 43,434 | (13,233) | 70,301 | 83,534 |
| 5814 | SPED Encroachment | 350 | 350 | 630 | - | 630 | 630 | 630 | 630 | 645 | 645 | 645 | 645 | 11,219 | 17,017 | - | (17,017) |
| 5815 | Public Relations/Recruitment | - | 2,291 | 6,600 | 6,667 | 534 | 580 | 599 | 3,117 | 3,276 | 3,276 | 3,276 | 3,276 | 13,991 | 47,484 | 76,800 | 29,316 |
| | | 41,095 | 19,644 | 26,841 | 29,761 | (47,101) | 23,096 | 19,231 | 18,841 | 28,257 | 26,099 | 26,099 | 26,099 | 83,201 | 321,163 | 857,975 | 536,813 |
| Depreciation | | | | | | | | | | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | | | | | | | | | | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | | 499,378 | 501,376 | 1,116,468 | 451,790 | 388,458 | 473,601 | 427,235 | 459,639 | 517,673 | 511,075 | 511,075 | 650,337 | 159,840 | 6,667,946 | 7,890,356 | 1,222,411 |
| Monthly Surplus (Deficit) | | (475,126) | (300,600) | (899,860) | (138,988) | (33,928) | (29,297) | 1,457,873 | (146,437) | (1,368) | (178,771) | (216,992) | (356,253) | 1,340,576 | 20,830 | 178,357 | (157,527) |



CalOps Monterey Bay

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 448.27

| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Budget Total | Favorable / (Unfav.) |
|--------------------------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-----------------|-----------------------|----------------------|
| Cash Flow Adjustments | | | | | | | | | | | | | | | | |
| Monthly Surplus (Deficit) | (475,126) | (300,600) | (899,860) | (138,988) | (33,928) | (29,297) | 1,457,873 | (146,437) | (1,368) | (178,771) | (216,992) | (356,253) | 1,340,576 | 20,830 | | |
| Cash flows from operating activities | | | | | | | | | | | | | | | | |
| Depreciation/Amortization | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Public Funding Receivables | 2,051,172 | 28,087 | 76,522 | 58,829 | - | (66,868) | 66,868 | - | - | - | - | - | (1,500,417) | 714,193 | | |
| Grants and Contributions Rec. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Due To/From Related Parties | 518,040 | (1,451,578) | 1,104,190 | (475,492) | 443,740 | 442,115 | 393,360 | 408,539 | - | - | - | - | - | 1,382,914 | | |
| Prepaid Expenses | 88,642 | 2,812 | - | (3,307) | 27,093 | (1,653) | (324) | (708) | - | - | - | - | - | 112,555 | | |
| Other Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Accounts Payable | (113,810) | 76,768 | 6,233 | (74,146) | - | 12,748 | (12,749) | 4 | - | - | - | - | 159,840 | 54,888 | | |
| Accrued Expenses | (14,054) | (407,067) | - | - | (90,840) | - | - | - | - | - | - | - | - | (511,961) | | |
| Other Liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Deferred Revenue | 13,218 | 4,040 | 4,040 | 7,271 | 7,271 | 7,271 | 7,271 | 7,271 | 7,273 | 7,273 | 7,273 | 7,273 | (328,173) | (241,428) | | |
| 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 | 2,068,082 | (2,047,537) | 291,125 | (625,833) | 353,335 | 364,317 | 1,912,299 | 268,669 | 5,905 | (171,498) | (209,719) | (348,980) | | | | |
| Cash, Beginning of Month | 2,134,316 | 4,202,398 | 2,154,860 | 2,445,985 | 1,820,152 | 2,173,489 | 2,537,805 | 4,450,105 | 4,718,773 | 4,724,678 | 4,553,180 | 4,343,462 | | | | |
| Cash, End of Month | 4,202,398 | 2,154,860 | 2,445,985 | 1,820,152 | 2,173,489 | 2,537,805 | 4,450,105 | 4,718,773 | 4,724,678 | 4,553,180 | 4,343,462 | 3,994,481 | | | | |
| | 15% | 1,000,192 | 1,000,192 | 1,000,192 | 1,000,192 | 1,000,192 | 1,000,192 | 1,000,192 | 1,000,192 | 1,000,192 | 1,000,192 | 1,000,192 | 1,000,192 | | | |

| Cert. | Instr. |
|-----------|---------|
| 79.2% | 87.6% |
| 5,300,504 | 511,411 |

| Pupil:Teacher Ratio |
|---------------------|
| 20.49 |



CalOps Central Coast

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 114.53

| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Forecast Total | Favorable / (Unfav.) |
|--|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|-------------------|------------------|-------------------------|----------------------|
| Revenues | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | |
| 8011 LCFF State Aid | 42,845 | 40,783 | 75,265 | 75,265 | 75,265 | 75,265 | 75,265 | 10,095 | 10,095 | 10,095 | 10,095 | 10,094 | 215,326 | 725,753 | 876,343 | (150,590) |
| 8012 Education Protection Account | - | - | 6,746 | - | - | 6,746 | - | - | 5,216 | - | - | - | 4,199 | 22,906 | 27,493 | (4,587) |
| 8019 State Aid - Prior Year | - | - | - | - | - | - | - | (16,158) | - | - | - | - | - | (16,158) | - | (16,158) |
| 8096 In Lieu of Property Taxes | - | - | - | - | - | 352,537 | - | - | 98,801 | 49,400 | 49,400 | 49,400 | 112,990 | 712,529 | 843,821 | (131,292) |
| | 42,845 | 40,783 | 82,011 | 75,265 | 75,265 | 434,548 | 75,265 | (6,063) | 114,111 | 59,495 | 59,495 | 59,494 | 332,515 | 1,445,030 | 1,747,657 | (302,627) |
| Federal Revenue | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | - | - | - | - | - | - | - | - | 19,419 | 19,419 | 17,871 | 1,549 |
| 8290 Title I, Part A - Basic Low Income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 14,751 | (14,751) |
| 8291 Title II, Part A - Teacher Quality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,946 | (2,946) |
| | - | - | - | - | - | - | - | - | - | - | - | - | 19,419 | 19,419 | 35,568 | (16,148) |
| Other State Revenue | | | | | | | | | | | | | | | | |
| 8311 State Special Education | 5,839 | 5,839 | 10,510 | - | 10,510 | 10,510 | 21,020 | - | 5,304 | 5,304 | 5,304 | 5,304 | 31,934 | 117,378 | 123,238 | (5,860) |
| 8550 Mandated Cost | - | - | - | - | 4,951 | - | - | - | - | - | - | - | - | 4,951 | 5,019 | (68) |
| 8560 State Lottery | - | - | - | - | - | 8,353 | - | - | - | 9,208 | - | - | 13,706 | 31,267 | 34,229 | (2,962) |
| 8598 Prior Year Revenue | - | - | - | - | (6,655) | 7,638 | - | - | - | - | - | - | - | 983 | - | 983 |
| 8599 Other State Revenue | 560 | 560 | 1,008 | 1,008 | 1,008 | 1,008 | 1,008 | 492 | 492 | 492 | 492 | 492 | 88,897 | 97,517 | 55,649 | 41,868 |
| | 6,399 | 6,399 | 11,518 | 1,008 | 9,814 | 27,509 | 22,028 | 492 | 5,796 | 15,004 | 5,796 | 5,796 | 134,537 | 252,096 | 218,135 | 33,961 |
| Other Local Revenue | | | | | | | | | | | | | | | | |
| 8660 Interest Revenue | - | 1,489 | - | 3,825 | - | - | 6,090 | - | 877 | 877 | 877 | 877 | - | 14,911 | 10,521 | 4,390 |
| 8690 Other Local Revenue | - | - | - | - | - | 343 | - | - | - | - | - | - | - | 343 | - | 343 |
| | - | 1,489 | - | 3,825 | - | 343 | 6,090 | - | 877 | 877 | 877 | 877 | - | 15,254 | 10,521 | 4,733 |
| Total Revenue | 49,244 | 48,671 | 93,529 | 80,098 | 85,079 | 462,400 | 103,383 | (5,571) | 120,784 | 75,376 | 66,168 | 66,167 | 486,471 | 1,731,799 | 2,011,881 | (280,082) |
| Expenses | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | 48,506 | 43,463 | 47,496 | 46,819 | 47,170 | 47,408 | 62,932 | 62,686 | 48,611 | 48,611 | 48,611 | 48,611 | - | 600,922 | 600,197 | (725) |
| 1175 Teachers' Extra Duty/Stipends | 2,265 | 2,072 | 111,194 | 2,020 | 2,137 | 2,293 | 3,368 | 3,606 | 2,748 | 2,748 | 2,748 | 2,748 | - | 139,946 | 178,261 | 38,314 |
| 1200 Pupil Support Salaries | 6,204 | 6,710 | 19,264 | 6,683 | 6,300 | 6,352 | 8,804 | 7,963 | 6,637 | 6,637 | 6,637 | 6,637 | - | 94,827 | 64,827 | (30,000) |
| 1300 Administrators' Salaries | 4,666 | 5,543 | 15,664 | 4,774 | 5,509 | 5,529 | 7,348 | 7,354 | 4,892 | 4,892 | 4,892 | 4,892 | - | 75,957 | 82,837 | 6,880 |
| | 61,641 | 57,788 | 193,618 | 60,296 | 61,116 | 61,582 | 82,452 | 81,609 | 62,888 | 62,888 | 62,888 | 62,888 | - | 911,652 | 926,121 | 14,469 |
| Classified Salaries | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,434 | 4,434 |
| 2200 Support Salaries | 180 | 180 | 610 | 180 | 180 | 179 | 239 | 239 | 284 | 284 | 284 | 284 | - | 3,125 | - | (3,125) |
| 2300 Classified Administrators' Salaries | 2,009 | 2,009 | 6,734 | 1,996 | 1,248 | 1,244 | 1,659 | 1,659 | 2,062 | 2,062 | 2,062 | 2,062 | - | 26,805 | 12,775 | (14,030) |
| 2400 Clerical and Office Staff Salaries | 798 | 885 | 2,571 | 1,028 | 956 | 949 | 1,295 | 1,643 | 1,428 | 1,428 | 1,428 | 1,428 | - | 15,835 | 3,950 | (11,885) |
| | 2,987 | 3,074 | 9,915 | 3,204 | 2,384 | 2,372 | 3,193 | 3,541 | 3,774 | 3,774 | 3,774 | 3,774 | - | 45,765 | 21,159 | (24,606) |
| Benefits | | | | | | | | | | | | | | | | |
| 3101 STRS | 10,756 | 11,097 | 15,886 | 10,510 | 10,596 | 10,629 | 14,198 | 14,170 | 11,964 | 11,964 | 11,964 | 11,964 | - | 145,698 | 176,889 | 31,191 |
| 3301 OASDI | 402 | 431 | 1,403 | 394 | 349 | 382 | 595 | 591 | 232 | 232 | 232 | 232 | - | 5,473 | 911 | (4,562) |
| 3311 Medicare | 906 | 1,770 | 2,919 | 888 | 888 | 895 | 1,198 | 1,190 | 962 | 962 | 962 | 962 | - | 14,504 | 13,633 | (870) |
| 3401 Health and Welfare | (300) | 16,352 | 5,650 | 10,683 | 5,490 | 10,870 | 7,622 | 8,857 | 8,103 | 8,103 | 8,103 | 8,103 | - | 97,636 | 105,892 | 8,256 |
| 3501 State Unemployment | 24 | 56 | 48 | 7 | 11 | 776 | 703 | 72 | 5,600 | 2,800 | 2,800 | 2,800 | - | 15,697 | 56,204 | 40,507 |
| 3601 Workers' Compensation | 1,181 | (65) | - | 820 | - | - | 1,111 | 1,751 | 929 | 929 | 929 | 929 | - | 8,515 | 13,163 | 4,648 |
| 3901 Other Benefits | 1,971 | 3,944 | 5,257 | 2,058 | 2,003 | 2,014 | 2,789 | 2,927 | 1,837 | 1,837 | 1,837 | 1,837 | - | 30,313 | 7,518 | (22,795) |
| | 14,940 | 33,585 | 31,163 | 25,360 | 19,337 | 25,566 | 28,216 | 29,558 | 29,628 | 26,828 | 26,828 | 26,828 | - | 317,836 | 374,211 | 56,375 |
| Books and Supplies | | | | | | | | | | | | | | | | |
| 4100 Textbooks and Core Materials | 598 | 5,340 | 1,770 | 2,779 | 174 | 2,073 | 29 | 959 | 138 | 138 | 138 | 138 | - | 14,273 | 17,300 | 3,027 |
| 4200 Books and Reference Materials | - | - | - | - | - | - | - | - | 63 | 63 | 63 | 63 | - | 251 | 93,200 | 92,949 |
| 4302 School Supplies | 4,737 | 61 | 33 | 158 | 36 | (10) | 37 | 3 | 51 | 99 | 99 | 99 | 11,735 | 17,137 | 3,400 | (13,737) |
| 4305 Software | 19,216 | 2,465 | 1,372 | 2,882 | 825 | 598 | 11 | (223) | 3,809 | 3,809 | 3,809 | 3,809 | - | 42,381 | 114,900 | 72,519 |
| 4310 Office Expense | 28 | 122 | 1,944 | 822 | 510 | 224 | 153 | 1,107 | (17) | (17) | (17) | (17) | - | 4,843 | 4,300 | (543) |
| 4311 Business Meals | - | 191 | 1 | 1 | 66 | 1 | (1) | 54 | 119 | 119 | 119 | 119 | - | 789 | 1,000 | 211 |
| 4400 Noncapitalized Equipment | 65 | 346 | 55 | (9) | 6,690 | 679 | 106 | 1,174 | - | - | - | - | 33,773 | 42,879 | 25,100 | (17,779) |
| | 24,644 | 8,525 | 5,175 | 6,633 | 8,301 | 3,565 | 335 | 3,074 | 4,163 | 4,210 | 4,210 | 37,983 | 11,735 | 122,554 | 259,200 | 136,646 |



CalOps Central Coast

Monthly Cash Flow/Forecast FY24-25

Revised 4/3/25

ADA = 114.53

| | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Year-End Accruals | Annual Forecast | Original Forecast Total | Favorable / (Unfav.) |
|---|-----------------|-----------------|------------------|-----------------|-----------------|----------------|-----------------|------------------|----------------|-----------------|-----------------|-----------------|-------------------|------------------|-------------------------|----------------------|
| Subagreement Services | | | | | | | | | | | | | | | | |
| 5102 Special Education | 94 | 1,018 | - | 249 | 3,212 | 4,207 | 7,365 | 18,655 | 18,065 | 18,065 | 18,065 | 18,065 | - | 107,058 | 91,100 | (15,958) |
| 5103 Substitute Teacher | - | - | - | - | - | - | - | - | 32 | 32 | 32 | 32 | - | 129 | 5,800 | 5,671 |
| 5105 Security | - | - | 16 | - | - | - | - | 7 | 6 | 6 | 6 | 6 | - | 45 | - | (45) |
| 5106 Other Educational Consultants | 640 | (640) | - | - | (527) | - | - | - | 2 | 4 | 4 | 4 | 512 | - | 16,500 | 16,500 |
| 5107 Instructional Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,600 | 3,600 |
| | 734 | 378 | 16 | 249 | 2,685 | 4,207 | 7,365 | 18,662 | 18,105 | 18,107 | 18,107 | 18,107 | 512 | 107,232 | 117,000 | 9,768 |
| Operations and Housekeeping | | | | | | | | | | | | | | | | |
| 5201 Auto and Travel | 13 | 1,956 | 9,330 | 317 | 513 | 8 | - | 136 | 489 | 489 | 489 | 489 | - | 14,229 | 3,100 | (11,129) |
| 5300 Dues & Memberships | - | 4,321 | 1,706 | 26 | 1,486 | 744 | 726 | 2,667 | 959 | 959 | 959 | 959 | - | 15,513 | 4,200 | (11,313) |
| 5400 Insurance | 88 | 559 | 246 | - | 1,232 | 264 | 264 | 352 | 228 | 228 | 228 | 228 | - | 3,915 | 2,500 | (1,415) |
| 5501 Utilities | - | - | - | - | 4 | - | - | - | 6 | 6 | 6 | 6 | - | 29 | 100 | 71 |
| 5502 Janitorial Services | - | 18 | (2) | - | - | - | - | - | 34 | 34 | 34 | 34 | - | 154 | 300 | 146 |
| 5516 Miscellaneous Expense | - | 16 | - | - | 6 | 1 | - | - | 4 | 4 | 4 | 4 | - | 39 | - | (39) |
| 5900 Communications | 94 | 80 | 87 | 72 | 58 | 453 | 80 | 170 | 191 | 191 | 191 | 191 | 6,550 | 8,409 | 400 | (8,009) |
| 5901 Postage and Shipping | - | 59 | - | 9 | 1 | - | - | 1 | 62 | 62 | 62 | 62 | - | 317 | 4,300 | 3,983 |
| | 195 | 7,009 | 11,367 | 424 | 3,300 | 1,470 | 1,070 | 3,326 | 1,974 | 1,974 | 1,974 | 1,974 | 6,550 | 42,607 | 14,900 | (27,707) |
| Facilities, Repairs and Other Leases | | | | | | | | | | | | | | | | |
| 5601 Rent | - | - | - | - | 2,982 | 600 | 686 | 686 | 549 | 549 | 549 | 549 | - | 7,149 | 2,000 | (5,149) |
| 5602 Additional Rent | - | 22 | - | - | 274 | 281 | 121 | 635 | 462 | 462 | 462 | 462 | - | 3,180 | 900 | (2,280) |
| 5603 Equipment Leases | - | - | - | - | - | - | - | - | 39 | 39 | 39 | 39 | - | 157 | 4,700 | 4,543 |
| 5604 Other Leases | - | - | 2,274 | - | 205 | - | - | - | 171 | 171 | 171 | 171 | - | 3,164 | 100 | (3,064) |
| 5610 Repairs and Maintenance | - | 19 | - | - | - | - | - | - | 52 | 52 | 52 | 52 | - | 228 | 100 | (128) |
| | - | 41 | 2,274 | - | 3,461 | 881 | 807 | 1,321 | 1,273 | 1,273 | 1,273 | 1,273 | - | 13,878 | 7,800 | (6,078) |
| Professional/Consulting Services | | | | | | | | | | | | | | | | |
| 5801 IT | 5,952 | - | - | 992 | 451 | - | 886 | 1,898 | 1,147 | 1,147 | 1,147 | 1,147 | - | 14,769 | 92,700 | 77,931 |
| 5802 Audit & Taxes | - | - | - | - | 459 | 348 | - | - | - | - | - | - | - | 807 | 4,700 | 3,893 |
| 5803 Legal | - | 214 | 207 | 250 | 170 | 197 | 125 | 7 | 295 | 295 | 295 | 295 | - | 2,352 | 2,300 | (52) |
| 5804 Professional Development | 130 | 239 | 727 | 269 | 131 | 437 | 578 | 242 | 209 | 209 | 209 | 209 | - | 3,589 | 18,100 | 14,511 |
| 5805 General Consulting | 312 | 323 | 272 | 505 | 411 | 933 | 132 | (399) | 235 | 235 | 235 | 235 | - | 3,428 | 43,400 | 39,972 |
| 5806 Special Activities/Field Trips | - | 31 | - | 147 | 15 | - | 1 | 25 | 30 | 58 | 58 | 58 | 6,953 | 7,378 | 0 | (7,378) |
| 5807 Bank Charges | - | - | - | - | - | - | - | - | 5 | 5 | 5 | 5 | - | 18 | 700 | 682 |
| 5808 Printing | - | - | - | - | - | 10 | - | - | 0 | 0 | 0 | 0 | - | 10 | - | (10) |
| 5809 Other taxes and fees | 21,139 | 5 | 60 | 63 | 56 | 58 | 65 | 241 | 69 | 69 | 69 | 69 | - | 21,964 | 6,100 | (15,864) |
| 5810 Payroll Service Fee | - | - | 157 | - | - | - | - | 211 | 9 | 9 | 9 | 9 | - | 404 | - | (404) |
| 5811 Management Fee | 3,320 | 3,113 | 3,353 | 3,353 | 3,353 | 3,353 | 2,662 | 3,549 | 4,000 | 4,000 | 4,000 | 4,000 | 5,944 | 48,000 | 48,000 | - |
| 5812 District Oversight Fee | - | - | - | - | - | - | - | (211) | 1,141 | 595 | 595 | 595 | 11,735 | 14,450 | 17,477 | 3,026 |
| 5814 SPED Encroachment | 84 | 84 | 152 | - | 152 | 152 | 152 | - | 159 | 159 | 159 | 159 | - | 4,104 | - | (4,104) |
| 5815 Public Relations/Recruitment | - | 529 | 1,544 | 1,539 | 124 | 134 | 149 | 802 | 795 | 795 | 795 | 795 | 3,393 | 11,392 | 23,500 | 12,108 |
| | 30,937 | 4,538 | 6,472 | 7,118 | 5,322 | 5,622 | 4,750 | 6,365 | 8,095 | 7,577 | 7,577 | 7,577 | 30,717 | 132,665 | 256,977 | 124,311 |
| Depreciation | | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 136,078 | 114,938 | 260,000 | 103,284 | 105,906 | 105,265 | 128,188 | 147,456 | 129,899 | 126,630 | 126,630 | 160,403 | 49,514 | 1,694,190 | 1,977,368 | 283,178 |
| Monthly Surplus (Deficit) | (86,834) | (66,267) | (166,471) | (23,186) | (20,827) | 357,135 | (24,805) | (153,027) | (9,115) | (51,254) | (60,462) | (94,236) | 436,957 | 37,609 | 34,514 | 3,096 |

**Southern California
Budget vs Actual
For the period ended February 28, 2025**

| | Current Period | | | Current Year | | | Total Annual |
|---|------------------|------------------|--------------------|-------------------|-------------------|--------------------|-------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Revenue | | | | | | | |
| State Aid - Revenue Limit | | | | | | | |
| LCFF Revenue | \$ 98,146 | \$ 1,601,419 | \$ (1,503,273) | \$ 9,554,095 | \$ 9,786,452 | \$ (232,357) | \$ 17,786,476 |
| Economic Protection Account Funding | 0 | 0 | 0 | 489,608 | 491,964 | (2,356) | 983,929 |
| State Aid - Prior Year | 95,502 | 0 | 95,502 | 95,502 | 0 | 95,502 | 0 |
| In Lieu of Property Taxes | 3,672,379 | 3,521,751 | 150,628 | 26,624,749 | 25,532,693 | 1,092,056 | 44,004,370 |
| Total State Aid - Revenue Limit | 3,866,027 | 5,123,170 | (1,257,143) | 36,763,954 | 35,811,109 | 952,845 | 62,774,775 |
| Federal Revenue | | | | | | | |
| Federal Special Education - IDEA | 0 | 57,583 | (57,583) | 0 | 351,894 | (351,894) | 639,554 |
| Title I, Part A - Basic Low Income | 0 | 0 | 0 | 245,096 | 772,825 | (527,729) | 772,825 |
| Title II, Part A - Teacher Quality | 0 | 0 | 0 | 39,166 | 138,384 | (99,218) | 138,384 |
| Title V, Part B - Charter School Grants | 0 | 0 | 0 | 14,567 | 61,655 | (47,088) | 61,655 |
| Federal - Prior Year Adjustments | 302,820 | 0 | 302,820 | 302,804 | 0 | 302,803 | 0 |
| Total Federal Revenue | 302,820 | 57,583 | 245,237 | 601,633 | 1,324,758 | (723,126) | 1,612,418 |
| Other State Revenue | | | | | | | |
| State Special Education - AB602 | 0 | 397,095 | (397,094) | 2,330,747 | 2,426,691 | (95,943) | 4,410,409 |
| State - Mandated Cost Reimbursement | 0 | 0 | 0 | 178,144 | 177,172 | 971 | 177,172 |
| State - State Lottery | 0 | 0 | 0 | 308,135 | 306,370 | 1,766 | 1,224,991 |
| Prior Year Revenues | 0 | 0 | 0 | 67,362 | 0 | 67,362 | 0 |
| State - Other State Revenue | 18,190 | 22,138 | (3,948) | 241,844 | 1,510,290 | (1,268,446) | 2,995,982 |
| Total Other State Revenue | 18,190 | 419,233 | (401,043) | 3,126,232 | 4,420,523 | (1,294,290) | 8,808,554 |
| Other Local Revenue | | | | | | | |
| Interest Revenue | 8,613 | 5,366 | 3,247 | 48,672 | 42,930 | 5,742 | 64,395 |
| Other Local Revenue | 0 | 0 | 0 | 12,306 | 0 | 12,306 | 0 |
| Total Other Local Revenue | 8,613 | 5,366 | 3,247 | 60,978 | 42,930 | 18,048 | 64,395 |
| Total Revenue | 4,195,650 | 5,605,352 | (1,409,702) | 40,552,797 | 41,599,320 | (1,046,523) | 73,260,142 |
| Expenses | | | | | | | |
| Certificated Salaries | | | | | | | |
| Certificated Teachers' Salaries | 1,786,568 | 1,738,806 | 47,762 | 14,852,936 | 13,910,447 | 942,490 | 20,865,670 |
| Certificated Teachers' Extra Duties/Stipends | 102,812 | 563,380 | (460,567) | 4,997,168 | 3,943,659 | 1,053,508 | 6,197,179 |
| Certificated Pupil Support Salaries | 226,934 | 187,807 | 39,127 | 2,508,511 | 1,502,456 | 1,006,056 | 2,253,683 |
| Certificated Supervisors' and Administrators' Salaries | 209,597 | 239,983 | (30,387) | 2,058,690 | 1,919,865 | 138,824 | 2,879,798 |
| Total Certificated Salaries | 2,325,911 | 2,729,976 | (404,065) | 24,417,305 | 21,276,427 | 3,140,878 | 32,196,330 |
| Classified Salaries | | | | | | | |
| Classified Instructional Salaries | 0 | 10,705 | (10,705) | 0 | 85,640 | (85,640) | 154,153 |
| Classified Support Salaries | 6,829 | 0 | 6,829 | 72,989 | 0 | 72,988 | 0 |
| Classified Supervisors' and Administrators' Salaries | 47,283 | 30,842 | 16,441 | 694,052 | 246,735 | 447,318 | 444,123 |
| Clerical, Technical, and Office Staff Salaries | 46,905 | 9,536 | 37,369 | 366,580 | 76,289 | 290,291 | 137,319 |
| Total Classified Salaries | 101,017 | 51,083 | 49,934 | 1,133,621 | 408,664 | 724,957 | 735,595 |
| Benefits | | | | | | | |
| State Teachers' Retirement System, certificated positions | 403,833 | 521,425 | (117,593) | 3,487,284 | 4,063,797 | (576,513) | 6,149,499 |
| OASDI/Medicare/Alternative, certificated positions | 16,866 | 2,639 | 14,227 | 165,999 | 21,114 | 144,884 | 31,671 |
| Medicare certificated positions | 33,915 | 40,176 | (6,259) | 393,209 | 313,264 | 79,947 | 473,965 |
| Health and Welfare Benefits, certificated positions | 246,942 | 306,637 | (59,696) | 2,128,611 | 2,453,100 | (324,490) | 3,679,650 |
| State Unemployment Insurance, certificated positions | 2,048 | 47,726 | (45,678) | 58,468 | 178,972 | (120,504) | 238,630 |
| Workers' Compensation Insurance, certificated positions | 49,902 | 38,790 | 11,112 | 157,685 | 302,461 | (144,776) | 457,620 |
| Other Benefits, certificated positions | 83,420 | 22,153 | 61,267 | 883,308 | 172,736 | 710,572 | 261,347 |
| Total Benefits | 836,926 | 979,546 | (142,620) | 7,274,564 | 7,505,444 | (230,880) | 11,292,382 |
| Books & Supplies | | | | | | | |
| Textbooks and Core Curricula Materials | 27,343 | 50,950 | (23,607) | 529,019 | 407,600 | 121,419 | 611,400 |
| Books and Other Reference Materials | 0 | 313,783 | (313,784) | 0 | 2,510,266 | (2,510,267) | 3,765,400 |
| School Supplies | 92 | 2,031 | (1,937) | 215,105 | 5,569 | 209,537 | 126,900 |
| Software | (6,372) | 397,091 | (403,464) | 1,189,417 | 3,176,733 | (1,987,316) | 4,765,100 |
| Office Expense | 31,524 | 11,775 | 19,749 | 197,451 | 94,200 | 103,250 | 141,300 |
| Business Meals | 1,347 | 3,242 | (1,895) | 23,685 | 25,934 | (2,248) | 38,900 |
| Noncapitalized Equipment | 33,467 | 28,262 | 5,205 | 324,712 | 77,515 | 247,197 | 1,766,400 |

| | Current Period | | | Current Year | | | Total Annual |
|--|----------------------|------------------|--------------------|----------------------|-------------------|--------------------|-------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Total Books & Supplies | 87,401 | 807,134 | (719,733) | 2,479,389 | 6,297,817 | (3,818,428) | 11,215,400 |
| Subagreement Services | | | | | | | |
| Special Education | 705,790 | 375,508 | 330,282 | 2,007,419 | 3,004,066 | (996,647) | 4,506,100 |
| Substitute Teacher | 0 | 10,184 | (10,184) | 0 | 81,467 | (81,467) | 122,200 |
| Security | 199 | 0 | 199 | 830 | 0 | 830 | 0 |
| Other Educational Consultants | 0 | 11,080 | (11,080) | (18,889) | 30,389 | (49,278) | 692,500 |
| Instructional Services | 0 | 27,308 | (27,308) | 0 | 218,467 | (218,466) | 327,700 |
| Total Subagreement Services | 705,989 | 424,080 | 281,909 | 1,989,360 | 3,334,389 | (1,345,028) | 5,648,500 |
| Professional/Consulting Services | | | | | | | |
| IT | 57,181 | 196,467 | (139,286) | 380,176 | 1,571,733 | (1,191,558) | 2,357,600 |
| Audit and Tax | 0 | 0 | 0 | 31,739 | 177,600 | (145,861) | 177,600 |
| Legal | 199 | 19,900 | (19,700) | (184,106) | 159,200 | (343,306) | 238,800 |
| Professional Development | 7,199 | 68,766 | (61,568) | 106,651 | 550,133 | (443,482) | 825,200 |
| General Consulting | (19,243) | 110,042 | (129,285) | 95,047 | 880,334 | (785,286) | 1,320,500 |
| Special Activities | (32) | 3,459 | (3,491) | 27,801 | 9,486 | 18,314 | 216,179 |
| Bank Charges | 0 | 350 | (350) | 872 | 2,800 | (1,929) | 4,200 |
| Printing | 0 | 150 | (150) | 357 | 1,200 | (842) | 1,800 |
| Other Taxes and Fees | 9,829 | 6,342 | 3,487 | 49,690 | 50,734 | (1,043) | 76,100 |
| Payroll Service Fee | 182,515 | 0 | 182,516 | 188,738 | 0 | 188,737 | 0 |
| Management Fee | 101,136 | 122,100 | (20,965) | 939,308 | 976,801 | (37,493) | 1,465,203 |
| District Oversight Fee | 214,018 | 51,231 | 162,786 | 235,239 | 358,112 | (122,873) | 627,747 |
| SELPA Fees | 0 | 0 | 0 | 28,152 | 0 | 28,152 | 0 |
| Public Relations | 28,633 | 85,809 | (57,175) | 259,393 | 686,466 | (427,073) | 1,029,700 |
| Total Professional/Consulting Services | 581,435 | 664,616 | (83,181) | 2,159,057 | 5,424,599 | (3,265,543) | 8,340,629 |
| Facilities, Repairs & Other Leases | | | | | | | |
| Rent | 20,881 | 34,308 | (13,427) | 170,851 | 274,467 | (103,615) | 411,700 |
| Additional Rent | 18,774 | 12,108 | 6,665 | 72,136 | 96,866 | (24,731) | 145,300 |
| Equipment Leases | 1,050 | 1,417 | (366) | 10,878 | 11,334 | (456) | 17,000 |
| Other Leases | 5,400 | 13,450 | (8,050) | 105,325 | 107,600 | (2,275) | 161,400 |
| Repairs and Maintenance | 0 | 950 | (950) | 14,693 | 7,600 | 7,094 | 11,400 |
| Total Facilities, Repairs & Other Leases | 46,105 | 62,233 | (16,128) | 373,883 | 497,867 | (123,983) | 746,800 |
| Operations & Housekeeping | | | | | | | |
| Auto and Travel Expense | 5,302 | 23,475 | (18,173) | 417,119 | 187,800 | 229,318 | 281,700 |
| Dues & Memberships | 55,351 | 10,817 | 44,534 | 333,014 | 86,533 | 246,481 | 129,800 |
| Insurance | 10,032 | 10,300 | (267) | 122,689 | 82,400 | 40,289 | 123,600 |
| Utilities | 2,770 | 2,150 | 620 | 6,264 | 17,200 | (10,936) | 25,800 |
| Janitorial/Trash Removal | 1,296 | 1,666 | (371) | 12,924 | 13,334 | (409) | 20,000 |
| Miscellaneous Expense | 0 | 0 | 0 | 912 | 0 | 911 | 0 |
| Communications | 5,206 | 2,934 | 2,272 | 59,147 | 23,466 | 35,681 | 35,200 |
| Postage and Shipping | 1,021 | 12,358 | (11,337) | 13,770 | 98,867 | (85,097) | 148,300 |
| Total Operations & Housekeeping | 80,978 | 63,700 | 17,278 | 965,839 | 509,600 | 456,238 | 764,400 |
| Depreciation | | | | | | | |
| Depreciation Expense | 180 | 200 | (20) | 1,445 | 1,600 | (154) | 2,400 |
| Total Depreciation | 180 | 200 | (20) | 1,445 | 1,600 | (154) | 2,400 |
| Total Expenses | 4,765,942 | 5,782,568 | (1,016,626) | 40,794,463 | 45,256,407 | (4,461,943) | 70,942,436 |
| Change in Net Assets | (570,293) | | | (241,667) | | | |
| Net Assets, Beginning of Period | 17,178,007 | | | 16,849,381 | | | |
| Net Assets, End of Period | \$ 16,607,714 | | | \$ 16,607,714 | | | |

Central Valley

Budget vs Actual

For the period ended February 28, 2025

| | Current Period | | | Current Year | | | Total Annual |
|---|------------------|----------------|-----------------|------------------|------------------|------------------|-------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Revenue | | | | | | | |
| State Aid - Revenue Limit | | | | | | | |
| LCFF Revenue | \$ 795,722 | \$ 717,862 | \$ 77,860 | \$ 4,862,746 | \$ 4,386,934 | \$ 475,812 | \$ 7,799,332 |
| Economic Protection Account Funding | 406,815 | 0 | 406,815 | 813,630 | 1,411,202 | (597,572) | 3,002,510 |
| State Aid - Prior Year | 0 | 0 | 0 | (7,190) | 0 | (7,190) | 0 |
| In Lieu of Property Taxes | 0 | 39,007 | (39,007) | 243,820 | 282,801 | (38,981) | 487,782 |
| Total State Aid - Revenue Limit | 1,202,537 | 756,869 | 445,668 | 5,913,006 | 6,080,937 | (167,931) | 11,289,624 |
| Federal Revenue | | | | | | | |
| Federal Special Education - IDEA | 0 | 9,469 | (9,469) | 0 | 57,864 | (57,864) | 105,250 |
| Title I, Part A - Basic Low Income | 1,740 | 0 | 1,740 | 58,393 | 143,239 | (84,846) | 143,239 |
| Title II, Part A - Teacher Quality | 153 | 0 | 153 | 7,735 | 22,752 | (15,017) | 22,752 |
| Title V, Part B - Charter School Grants | 2 | 0 | 2 | 2,719 | 11,187 | (8,468) | 11,187 |
| Federal - Prior Year Adjustments | 60,221 | 0 | 60,221 | 60,221 | 0 | 60,221 | 0 |
| Total Federal Revenue | 62,116 | 9,469 | 52,647 | 129,068 | 235,042 | (105,974) | 282,428 |
| Other State Revenue | | | | | | | |
| State Special Education - AB602 | 0 | 65,296 | (65,297) | 381,406 | 399,035 | (17,630) | 725,808 |
| State - Mandated Cost Reimbursement | 0 | 0 | 0 | 28,124 | 28,252 | (127) | 28,252 |
| State - State Lottery | 0 | 0 | 0 | 50,056 | 50,378 | (322) | 201,593 |
| Prior Year Revenues | 0 | 0 | 0 | 8,196 | 0 | 8,196 | 0 |
| State - Other State Revenue | 5,989 | 3,644 | 2,347 | 36,603 | 260,092 | (223,490) | 516,136 |
| Total Other State Revenue | 5,989 | 68,940 | (62,950) | 504,385 | 737,757 | (233,373) | 1,471,789 |
| Other Local Revenue | | | | | | | |
| Interest Revenue | 2,363 | 0 | 2,363 | 5,047 | 0 | 5,048 | 0 |
| Other Local Revenue | 0 | 0 | 0 | 2,025 | 0 | 2,025 | 0 |
| Total Other Local Revenue | 2,363 | 0 | 2,363 | 7,072 | 0 | 7,073 | 0 |
| Total Revenue | 1,273,005 | 835,278 | 437,728 | 6,553,531 | 7,053,736 | (500,205) | 13,043,841 |
| Expenses | | | | | | | |
| Certificated Salaries | | | | | | | |
| Certificated Teachers' Salaries | 344,768 | 285,388 | 59,380 | 2,612,143 | 2,283,102 | 329,040 | 3,424,653 |
| Certificated Teachers' Extra Duties/Stipends | 19,841 | 92,467 | (72,625) | 851,646 | 647,267 | 204,380 | 1,017,134 |
| Certificated Pupil Support Salaries | 43,794 | 30,824 | 12,969 | 436,613 | 246,596 | 190,016 | 369,894 |
| Certificated Supervisors' and Administrators' Salaries | 40,449 | 39,388 | 1,061 | 358,774 | 315,105 | 43,670 | 472,657 |
| Total Certificated Salaries | 448,852 | 448,067 | 785 | 4,259,176 | 3,492,070 | 767,106 | 5,284,338 |
| Classified Salaries | | | | | | | |
| Classified Instructional Salaries | 0 | 1,757 | (1,757) | 0 | 14,056 | (14,056) | 25,301 |
| Classified Support Salaries | 1,318 | 0 | 1,318 | 12,692 | 0 | 12,692 | 0 |
| Classified Supervisors' and Administrators' Salaries | 9,125 | 5,062 | 4,062 | 119,857 | 40,496 | 79,361 | 72,894 |
| Clerical, Technical, and Office Staff Salaries | 9,036 | 1,565 | 7,472 | 64,080 | 12,521 | 51,558 | 22,538 |
| Total Classified Salaries | 19,479 | 8,384 | 11,095 | 196,629 | 67,073 | 129,555 | 120,733 |
| Benefits | | | | | | | |
| State Teachers' Retirement System, certificated positions | 77,932 | 85,581 | (7,649) | 619,288 | 666,986 | (47,697) | 1,009,308 |
| OASDI/Medicare/Alternative, certificated positions | 3,255 | 433 | 2,822 | 28,930 | 3,465 | 25,464 | 5,198 |
| Medicare certificated positions | 6,545 | 6,594 | (49) | 68,242 | 51,416 | 16,827 | 77,791 |
| Health and Welfare Benefits, certificated positions | 48,731 | 50,934 | (2,204) | 368,153 | 407,471 | (39,318) | 611,207 |
| State Unemployment Insurance, certificated positions | 396 | 47,571 | (47,174) | 10,437 | 178,390 | (167,953) | 237,853 |
| Workers' Compensation Insurance, certificated positions | 9,630 | 6,366 | 3,264 | 28,642 | 49,642 | (21,000) | 75,109 |
| Other Benefits, certificated positions | 16,099 | 3,636 | 12,462 | 146,427 | 28,351 | 118,076 | 42,895 |
| Total Benefits | 162,588 | 201,115 | (38,528) | 1,270,119 | 1,385,721 | (115,601) | 2,059,361 |
| Books & Supplies | | | | | | | |
| Textbooks and Core Curricula Materials | 5,276 | 7,084 | (1,806) | 90,326 | 56,667 | 33,659 | 85,000 |
| Books and Other Reference Materials | 0 | 51,450 | (51,450) | 0 | 411,600 | (411,600) | 617,400 |
| School Supplies | 18 | 72 | (55) | 36,914 | 430 | 36,483 | 9,600 |
| Software | (1,230) | 61,200 | (62,430) | 178,379 | 489,600 | (311,220) | 734,400 |
| Office Expense | 6,084 | 1,600 | 4,484 | 31,165 | 12,800 | 18,365 | 19,200 |
| Business Meals | 318 | 484 | (166) | 2,155 | 3,867 | (1,712) | 5,799 |
| Noncapitalized Equipment | 6,458 | 3,691 | 2,767 | 54,151 | 21,798 | 32,353 | 486,101 |

| | Current Period | | | Current Year | | | Total Annual |
|--|---------------------|----------------|------------------|---------------------|------------------|------------------|-------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Total Books & Supplies | 16,924 | 125,581 | (108,656) | 393,090 | 996,762 | (603,672) | 1,957,500 |
| Subagreement Services | | | | | | | |
| Special Education | 130,205 | 70,616 | 59,589 | 318,831 | 564,933 | (246,103) | 847,400 |
| Substitute Teacher | 0 | 1,692 | (1,692) | 0 | 13,534 | (13,533) | 20,300 |
| Security | 38 | 0 | 38 | 145 | 0 | 145 | 0 |
| Other Educational Consultants | 0 | 6,023 | (6,023) | (3,109) | 35,569 | (38,678) | 793,200 |
| Instructional Services | 0 | 2,025 | (2,025) | 0 | 16,200 | (16,200) | 24,300 |
| Total Subagreement Services | 130,243 | 80,356 | 49,887 | 315,867 | 630,236 | (314,369) | 1,685,200 |
| Professional/Consulting Services | | | | | | | |
| IT | 10,441 | 46,075 | (35,634) | 61,945 | 368,600 | (306,655) | 552,900 |
| Audit and Tax | 0 | 0 | 0 | 5,380 | 62,400 | (57,020) | 62,400 |
| Legal | 38 | 650 | (612) | 7,562 | 5,200 | 2,362 | 7,800 |
| Professional Development | 1,332 | 9,192 | (7,860) | 17,477 | 73,533 | (56,057) | 110,300 |
| General Consulting | (3,044) | 14,501 | (17,545) | 16,201 | 116,014 | (99,812) | 174,020 |
| Special Activities | 386 | 213 | 173 | 7,434 | 1,257 | 6,177 | 28,039 |
| Bank Charges | 0 | 92 | (92) | 0 | 734 | (734) | 1,100 |
| Printing | 0 | 25 | (25) | 56 | 200 | (143) | 300 |
| Other Taxes and Fees | 1,330 | 675 | 656 | 3,369 | 5,400 | (2,031) | 8,100 |
| Payroll Service Fee | 1,158 | 0 | 1,157 | 2,204 | 0 | 2,204 | 0 |
| Management Fee | 19,518 | 21,740 | (2,222) | 165,307 | 173,917 | (8,612) | 260,877 |
| District Oversight Fee | (1,158) | 7,568 | (8,726) | (1,158) | 60,810 | (61,967) | 112,896 |
| SELPA Fees | 0 | 0 | 0 | 4,606 | 0 | 4,606 | 0 |
| Public Relations | 5,033 | 11,325 | (6,293) | 32,320 | 90,600 | (58,280) | 135,900 |
| Total Professional/Consulting Services | 35,034 | 112,056 | (77,023) | 322,703 | 958,665 | (635,962) | 1,454,632 |
| Facilities, Repairs & Other Leases | | | | | | | |
| Rent | 3,916 | 684 | 3,234 | 28,932 | 5,466 | 23,466 | 8,200 |
| Additional Rent | 3,593 | 933 | 2,659 | 8,310 | 7,467 | 843 | 11,200 |
| Equipment Leases | 0 | 208 | (208) | 0 | 1,667 | (1,667) | 2,500 |
| Other Leases | 0 | 1,342 | (1,342) | 13,969 | 10,733 | 3,236 | 16,100 |
| Repairs and Maintenance | 0 | 33 | (33) | 125 | 267 | (142) | 400 |
| Total Facilities, Repairs & Other Leases | 7,509 | 3,200 | 4,310 | 51,336 | 25,600 | 25,736 | 38,400 |
| Operations & Housekeeping | | | | | | | |
| Auto and Travel Expense | 1,229 | 42 | 1,187 | 69,676 | 333 | 69,343 | 500 |
| Dues & Memberships | 10,169 | 1,625 | 8,544 | 57,363 | 13,000 | 44,363 | 19,500 |
| Insurance | 1,936 | 1,242 | 695 | 19,532 | 9,933 | 9,598 | 14,900 |
| Utilities | 0 | 50 | (50) | 26 | 400 | (373) | 600 |
| Janitorial/Trash Removal | 0 | 100 | (100) | 244 | 800 | (557) | 1,200 |
| Miscellaneous Expense | 0 | 0 | 0 | 38 | 0 | 38 | 0 |
| Communications | 939 | 200 | 739 | 7,076 | 1,600 | 5,477 | 2,400 |
| Postage and Shipping | 2 | 2,250 | (2,249) | 463 | 18,000 | (17,537) | 27,000 |
| Total Operations & Housekeeping | 14,275 | 5,509 | 8,767 | 154,418 | 44,066 | 110,352 | 66,100 |
| Total Expenses | 834,904 | 984,268 | (149,364) | 6,963,338 | 7,600,193 | (636,855) | 12,666,264 |
| Change in Net Assets | 438,101 | | | (409,807) | | | |
| Net Assets, Beginning of Period | 2,946,726 | | | 3,794,634 | | | |
| Net Assets, End of Period | \$ 3,384,827 | | | \$ 3,384,827 | | | |

**Northern California
Budget vs Actual
For the period ended February 28, 2025**

| | Current Period | | | Current Year | | | Total Annual |
|---|------------------|------------------|------------------|-------------------|-------------------|--------------------|-------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Revenue | | | | | | | |
| State Aid - Revenue Limit | | | | | | | |
| LCFF Revenue | \$ 1,385,720 | \$ 1,693,497 | \$ (307,777) | \$ 8,468,288 | \$ 10,349,151 | \$ (1,880,863) | \$ 12,762,207 |
| Economic Protection Account Funding | 0 | 0 | 0 | 1,743,890 | 173,890 | 1,570,000 | 6,406,835 |
| In Lieu of Property Taxes | 0 | 233,578 | (233,578) | 0 | 1,693,439 | (1,693,439) | 2,920,439 |
| Total State Aid - Revenue Limit | 1,385,720 | 1,927,075 | (541,355) | 10,212,178 | 12,216,480 | (2,004,302) | 22,089,481 |
| Federal Revenue | | | | | | | |
| Federal Special Education - IDEA | 0 | 20,340 | (20,340) | 0 | 124,301 | (124,301) | 226,057 |
| Title I, Part A - Basic Low Income | 0 | 0 | 0 | 82,295 | 236,916 | (154,621) | 236,916 |
| Title II, Part A - Teacher Quality | 0 | 0 | 0 | 13,428 | 45,289 | (31,861) | 45,289 |
| Title V, Part B - Charter School Grants | 0 | 0 | 0 | 4,466 | 18,901 | (14,435) | 18,901 |
| Federal - Prior Year Adjustments | 58,632 | 0 | 58,631 | 58,632 | 0 | 58,632 | 0 |
| Total Federal Revenue | 58,632 | 20,340 | 38,291 | 158,821 | 425,407 | (266,586) | 527,163 |
| Other State Revenue | | | | | | | |
| State Special Education - AB602 | 0 | 140,268 | (140,267) | 822,934 | 857,191 | (34,257) | 1,558,911 |
| State - Mandated Cost Reimbursement | 0 | 0 | 0 | 63,837 | 62,038 | 1,798 | 62,039 |
| State - State Lottery | 0 | 0 | 0 | 108,710 | 108,221 | 490 | 432,987 |
| Prior Year Revenues | (6,712) | 0 | (6,711) | 23,536 | 0 | 23,536 | 0 |
| State - Other State Revenue | 12,923 | 7,825 | 5,097 | 78,968 | 468,253 | (389,285) | 927,812 |
| Total Other State Revenue | 6,211 | 148,093 | (141,881) | 1,097,985 | 1,495,703 | (397,718) | 2,981,749 |
| Other Local Revenue | | | | | | | |
| Interest Revenue | 12,062 | 2,680 | 9,382 | 45,313 | 21,440 | 23,873 | 32,160 |
| Other Local Revenue | 0 | 0 | 0 | 4,350 | 0 | 4,350 | 0 |
| School Fundraising | 0 | 358 | (359) | 0 | 2,183 | (2,183) | 3,259 |
| Total Other Local Revenue | 12,062 | 3,038 | 9,023 | 49,663 | 23,623 | 26,040 | 35,419 |
| Total Revenue | 1,462,625 | 2,098,546 | (635,922) | 11,518,647 | 14,161,213 | (2,642,566) | 25,633,812 |
| Expenses | | | | | | | |
| Certificated Salaries | | | | | | | |
| Certificated Teachers' Salaries | 689,535 | 614,908 | 74,628 | 5,399,062 | 4,919,261 | 479,801 | 7,378,892 |
| Certificated Teachers' Extra Duties/Stipends | 39,683 | 199,232 | (159,550) | 1,784,618 | 1,394,627 | 389,991 | 2,191,557 |
| Certificated Pupil Support Salaries | 87,588 | 66,416 | 21,173 | 907,319 | 531,326 | 375,993 | 796,988 |
| Certificated Supervisors' and Administrators' Salaries | 80,897 | 84,867 | (3,970) | 745,339 | 678,937 | 66,402 | 1,018,406 |
| Total Certificated Salaries | 897,703 | 965,423 | (67,719) | 8,836,338 | 7,524,151 | 1,312,187 | 11,385,843 |
| Classified Salaries | | | | | | | |
| Classified Instructional Salaries | 0 | 3,786 | (3,786) | 0 | 30,286 | (30,286) | 54,514 |
| Classified Support Salaries | 2,636 | 0 | 2,635 | 26,389 | 0 | 26,389 | 0 |
| Classified Supervisors' and Administrators' Salaries | 18,250 | 10,906 | 7,343 | 249,876 | 87,254 | 162,621 | 157,059 |
| Clerical, Technical, and Office Staff Salaries | 18,073 | 3,373 | 14,701 | 132,950 | 26,979 | 105,972 | 48,561 |
| Total Classified Salaries | 38,959 | 18,065 | 20,893 | 409,215 | 144,519 | 264,696 | 260,134 |
| Benefits | | | | | | | |
| State Teachers' Retirement System, certificated positions | 155,865 | 184,396 | (28,531) | 1,284,924 | 1,437,113 | (152,189) | 2,174,696 |
| OASDI/Medicare/Alternative, certificated positions | 6,510 | 933 | 5,577 | 60,100 | 7,467 | 52,633 | 11,200 |
| Medicare certificated positions | 13,090 | 14,207 | (1,118) | 141,995 | 110,781 | 31,214 | 167,612 |
| Health and Welfare Benefits, certificated positions | 97,458 | 108,488 | (11,029) | 781,217 | 867,901 | (86,684) | 1,301,850 |
| State Unemployment Insurance, certificated positions | 792 | 47,726 | (46,934) | 21,494 | 178,972 | (157,478) | 238,630 |
| Workers' Compensation Insurance, certificated positions | 19,261 | 13,718 | 5,543 | 59,432 | 106,962 | (47,530) | 161,832 |
| Other Benefits, certificated positions | 32,197 | 7,834 | 24,364 | 304,356 | 61,086 | 243,270 | 92,422 |
| Total Benefits | 325,173 | 377,302 | (52,128) | 2,653,518 | 2,770,282 | (116,764) | 4,148,242 |
| Books & Supplies | | | | | | | |
| Textbooks and Core Curricula Materials | 10,554 | 18,533 | (7,980) | 189,140 | 148,266 | 40,874 | 222,400 |
| Books and Other Reference Materials | 0 | 144,983 | (144,984) | 0 | 1,159,867 | (1,159,867) | 1,739,800 |
| School Supplies | 35 | 4,742 | (4,706) | 78,607 | 9,982 | 68,624 | 14,900 |
| Software | (2,459) | 140,192 | (142,651) | 364,029 | 1,121,534 | (757,504) | 1,682,300 |
| Office Expense | 12,615 | 4,542 | 8,073 | 69,169 | 36,333 | 32,836 | 54,500 |
| Business Meals | 515 | 1,225 | (710) | 5,944 | 9,800 | (3,856) | 14,700 |
| Noncapitalized Equipment | 12,917 | 108,400 | (95,483) | 114,924 | 228,190 | (113,266) | 340,600 |
| Total Books & Supplies | 34,177 | 422,617 | (388,441) | 821,813 | 2,713,972 | (1,892,159) | 4,069,200 |

| | Current Period | | | Current Year | | | Total Annual |
|--|-------------------|------------------|------------------|--------------------|-------------------|--------------------|-------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Subagreement Services | | | | | | | |
| Special Education | 239,820 | 144,200 | 95,620 | 668,224 | 1,153,600 | (485,376) | 1,730,400 |
| Substitute Teacher | 0 | 3,225 | (3,225) | 0 | 25,800 | (25,800) | 38,700 |
| Security | 77 | 8 | 69 | 713 | 67 | 646 | 100 |
| Other Educational Consultants | 0 | 68,299 | (68,299) | (6,677) | 143,774 | (150,451) | 214,600 |
| Instructional Services | 0 | 4,383 | (4,384) | 0 | 35,067 | (35,066) | 52,600 |
| Total Subagreement Services | 239,897 | 220,115 | 19,781 | 662,260 | 1,358,308 | (696,047) | 2,036,400 |
| Professional/Consulting Services | | | | | | | |
| IT | 20,881 | 62,709 | (41,827) | 130,004 | 501,666 | (371,663) | 752,500 |
| Audit and Tax | 0 | 0 | 0 | 11,297 | 57,700 | (46,403) | 57,700 |
| Legal | 77 | 4,466 | (4,390) | (155,375) | 35,734 | (191,109) | 53,600 |
| Professional Development | 2,663 | 20,975 | (18,311) | 36,268 | 167,800 | (131,532) | 251,700 |
| General Consulting | (6,571) | 37,534 | (44,105) | 33,835 | 300,266 | (266,431) | 450,400 |
| Special Activities | (8,905) | 0 | (8,905) | 69,023 | 0 | 69,023 | 0 |
| Bank Charges | (208) | 166 | (375) | 211 | 1,334 | (1,123) | 2,000 |
| Printing | 0 | 50 | (50) | 121 | 400 | (279) | 600 |
| Other Taxes and Fees | 2,662 | 6,150 | (3,487) | 6,946 | 49,200 | (42,253) | 73,800 |
| Payroll Service Fee | 2,316 | 0 | 2,315 | 4,513 | 0 | 4,512 | 0 |
| Management Fee | 39,034 | 42,723 | (3,688) | 334,141 | 341,784 | (7,643) | 512,677 |
| District Oversight Fee | (2,315) | 19,271 | (21,586) | 7,067 | 122,164 | (115,097) | 220,894 |
| SELPA Fees | 0 | 0 | 0 | 9,940 | 0 | 9,940 | 0 |
| Public Relations | 10,421 | 22,600 | (12,179) | 69,558 | 180,800 | (111,243) | 271,200 |
| Total Professional/Consulting Services | 60,055 | 216,644 | (156,588) | 557,549 | 1,758,848 | (1,201,301) | 2,647,071 |
| Facilities, Repairs & Other Leases | | | | | | | |
| Rent | 7,915 | 2,583 | 5,331 | 61,147 | 20,667 | 40,481 | 31,000 |
| Additional Rent | 6,978 | 600 | 6,379 | 16,638 | 4,800 | 11,838 | 7,200 |
| Equipment Leases | 0 | 284 | (284) | 0 | 2,267 | (2,266) | 3,400 |
| Other Leases | 29,975 | 6,583 | 23,392 | 74,716 | 52,666 | 22,048 | 79,000 |
| Repairs and Maintenance | 600 | 975 | (375) | 2,483 | 7,800 | (5,317) | 11,700 |
| Total Facilities, Repairs & Other Leases | 45,468 | 11,025 | 34,443 | 154,984 | 88,200 | 66,784 | 132,300 |
| Operations & Housekeeping | | | | | | | |
| Auto and Travel Expense | 3,573 | 5,925 | (2,352) | 154,208 | 47,400 | 106,809 | 71,100 |
| Dues & Memberships | 22,139 | 3,783 | 18,356 | 122,260 | 30,267 | 91,993 | 45,400 |
| Insurance | 3,873 | 3,075 | 797 | 39,996 | 24,600 | 15,396 | 36,900 |
| Utilities | 105 | 217 | (111) | 2,871 | 1,733 | 1,137 | 2,600 |
| Janitorial/Trash Removal | 3,443 | 1,008 | 2,435 | 7,476 | 8,067 | (590) | 12,100 |
| Miscellaneous Expense | 0 | 0 | 0 | 82 | 0 | 82 | 0 |
| Communications | 3,169 | 984 | 2,185 | 28,042 | 7,867 | 20,176 | 11,800 |
| Postage and Shipping | 4 | 4,566 | (4,563) | 11,644 | 36,533 | (24,890) | 54,800 |
| Total Operations & Housekeeping | 36,306 | 19,558 | 16,747 | 366,579 | 156,467 | 210,113 | 234,700 |
| Depreciation | | | | | | | |
| Depreciation Expense | 4,670 | 5,450 | (779) | 37,363 | 43,600 | (6,237) | 65,400 |
| Total Depreciation | 4,670 | 5,450 | (779) | 37,363 | 43,600 | (6,237) | 65,400 |
| Total Expenses | 1,682,408 | 2,256,199 | (573,791) | 14,499,619 | 16,558,347 | (2,058,728) | 24,979,290 |
| Change in Net Assets | (219,783) | | | (2,980,972) | | | |
| Net Assets, Beginning of Period | 640,506 | | | 3,401,695 | | | |
| Net Assets, End of Period | \$ 420,723 | | | \$ 420,723 | | | |

North Bay

Budget vs Actual

For the period ended February 28, 2025

| | Current Period | | | Current Year | | | Total Annual |
|---|----------------|----------------|-----------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Revenue | | | | | | | |
| State Aid - Revenue Limit | | | | | | | |
| LCFF Revenue | \$ 119,997 | \$ 116,234 | \$ 3,763 | \$ 733,315 | \$ 710,317 | \$ 22,998 | \$ 1,338,965 |
| Economic Protection Account Funding | 0 | 0 | 0 | 16,343 | 15,798 | 545 | 32,686 |
| State Aid - Prior Year | 0 | 0 | 0 | 999 | 0 | 999 | 0 |
| In Lieu of Property Taxes | 59,304 | 57,693 | 1,611 | 370,651 | 418,277 | (47,626) | 746,291 |
| Total State Aid - Revenue Limit | 179,301 | 173,927 | 5,374 | 1,121,308 | 1,144,392 | (23,084) | 2,117,942 |
| Federal Revenue | | | | | | | |
| Federal Special Education - IDEA | 0 | 1,848 | (1,848) | 0 | 11,292 | (11,292) | 20,538 |
| Title I, Part A - Basic Low Income | 279 | 0 | 279 | 9,552 | 32,602 | (23,050) | 32,602 |
| Title II, Part A - Teacher Quality | 0 | 0 | 0 | 1,340 | 4,749 | (3,409) | 4,749 |
| Title V, Part B - Charter School Grants | 0 | 0 | 0 | 2,500 | 10,000 | (7,500) | 10,000 |
| Federal - Prior Year Adjustments | 17,248 | 0 | 17,248 | 17,248 | 0 | 17,248 | 0 |
| Total Federal Revenue | 17,527 | 1,848 | 15,679 | 30,640 | 58,643 | (28,003) | 67,889 |
| Other State Revenue | | | | | | | |
| State Special Education - AB602 | 0 | 12,742 | (12,743) | 77,813 | 77,870 | (57) | 141,627 |
| State - Mandated Cost Reimbursement | 0 | 0 | 0 | 6,281 | 5,944 | 337 | 5,944 |
| State - State Lottery | 0 | 0 | 0 | 10,379 | 9,831 | 548 | 39,337 |
| Prior Year Revenues | 0 | 0 | 0 | 2,580 | 0 | 2,580 | 0 |
| State - Other State Revenue | 1,221 | 736 | 486 | 17,463 | 63,218 | (45,754) | 125,618 |
| Total Other State Revenue | 1,221 | 13,478 | (12,257) | 114,516 | 156,863 | (42,346) | 312,526 |
| Other Local Revenue | | | | | | | |
| Interest Revenue | 11 | 10 | 1 | 1,199 | 81 | 1,117 | 122 |
| Other Local Revenue | 0 | 0 | 0 | 408 | 0 | 409 | 0 |
| Total Other Local Revenue | 11 | 10 | 1 | 1,607 | 81 | 1,526 | 122 |
| Total Revenue | 198,060 | 189,263 | 8,797 | 1,268,071 | 1,359,979 | (91,908) | 2,498,479 |
| Expenses | | | | | | | |
| Certificated Salaries | | | | | | | |
| Certificated Teachers' Salaries | 62,685 | 55,901 | 6,784 | 509,215 | 447,206 | 62,009 | 670,808 |
| Certificated Teachers' Extra Duties/Stipends | 3,606 | 18,112 | (14,506) | 169,617 | 126,784 | 42,833 | 199,233 |
| Certificated Pupil Support Salaries | 7,962 | 6,038 | 1,925 | 85,632 | 48,302 | 37,330 | 72,453 |
| Certificated Supervisors' and Administrators' Salaries | 7,355 | 7,715 | (361) | 70,284 | 61,722 | 8,562 | 92,583 |
| Total Certificated Salaries | 81,608 | 87,766 | (6,158) | 834,748 | 684,014 | 150,734 | 1,035,077 |
| Classified Salaries | | | | | | | |
| Classified Instructional Salaries | 0 | 344 | (344) | 0 | 2,753 | (2,753) | 4,955 |
| Classified Support Salaries | 239 | 0 | 239 | 2,490 | 0 | 2,490 | 0 |
| Classified Supervisors' and Administrators' Salaries | 1,659 | 991 | 668 | 23,640 | 7,932 | 15,707 | 14,279 |
| Clerical, Technical, and Office Staff Salaries | 1,643 | 307 | 1,336 | 12,521 | 2,453 | 10,070 | 4,414 |
| Total Classified Salaries | 3,541 | 1,642 | 1,899 | 38,651 | 13,138 | 25,514 | 23,648 |
| Benefits | | | | | | | |
| State Teachers' Retirement System, certificated positions | 14,169 | 16,763 | (2,594) | 121,023 | 130,646 | (9,625) | 197,700 |
| OASDI/Medicare/Alternative, certificated positions | 592 | 85 | 507 | 5,667 | 679 | 4,989 | 1,018 |
| Medicare certificated positions | 1,190 | 1,292 | (102) | 13,408 | 10,071 | 3,337 | 15,237 |
| Health and Welfare Benefits, certificated positions | 8,857 | 9,862 | (1,006) | 72,550 | 78,900 | (6,350) | 118,350 |
| State Unemployment Insurance, certificated positions | 72 | 12,506 | (12,433) | 2,011 | 46,896 | (44,886) | 62,528 |
| Workers' Compensation Insurance, certificated positions | 1,751 | 1,247 | 504 | 5,442 | 9,724 | (4,281) | 14,712 |
| Other Benefits, certificated positions | 2,927 | 712 | 2,215 | 28,714 | 5,553 | 23,161 | 8,402 |
| Total Benefits | 29,558 | 42,467 | (12,909) | 248,815 | 282,469 | (33,655) | 417,947 |
| Books & Supplies | | | | | | | |
| Textbooks and Core Curricula Materials | 959 | 1,517 | (558) | 17,967 | 12,134 | 5,833 | 18,200 |
| Books and Other Reference Materials | 0 | 20,700 | (20,700) | 0 | 165,600 | (165,600) | 248,400 |
| School Supplies | 3 | 95 | (92) | 7,676 | 1,115 | 6,562 | 46,200 |
| Software | (223) | 12,733 | (12,957) | 33,014 | 101,866 | (68,854) | 152,800 |
| Office Expense | 1,106 | 309 | 798 | 6,134 | 2,467 | 3,668 | 3,700 |
| Business Meals | 85 | 16 | 69 | 470 | 133 | 337 | 200 |
| Noncapitalized Equipment | 1,174 | 61 | 1,113 | 10,786 | 712 | 10,073 | 29,500 |
| Total Books & Supplies | 3,104 | 35,431 | (32,327) | 76,047 | 284,027 | (207,981) | 499,000 |

| | Current Period | | | Current Year | | | Total Annual |
|--|-------------------|----------------|-----------------|-------------------|------------------|------------------|------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Subagreement Services | | | | | | | |
| Special Education | 18,373 | 10,967 | 7,406 | 52,237 | 87,734 | (35,496) | 131,600 |
| Substitute Teacher | 0 | 292 | (291) | 0 | 2,333 | (2,333) | 3,500 |
| Security | 7 | 0 | 7 | 28 | 0 | 28 | 0 |
| Other Educational Consultants | 0 | 51 | (52) | (627) | 603 | (1,231) | 25,000 |
| Instructional Services | 0 | 400 | (400) | 0 | 3,200 | (3,200) | 4,800 |
| Total Subagreement Services | 18,380 | 11,710 | 6,670 | 51,638 | 93,870 | (42,232) | 164,900 |
| Professional/Consulting Services | | | | | | | |
| IT | 1,899 | 6,325 | (4,427) | 11,934 | 50,600 | (38,665) | 75,900 |
| Audit and Tax | 0 | 0 | 0 | 1,076 | 5,400 | (4,324) | 5,400 |
| Legal | 7 | 309 | (301) | 2,252 | 2,467 | (215) | 3,700 |
| Professional Development | 242 | 1,800 | (1,558) | 3,417 | 14,400 | (10,983) | 21,600 |
| General Consulting | (642) | 5,591 | (6,233) | 3,207 | 44,733 | (41,527) | 67,100 |
| Special Activities | 25 | 0 | 25 | 277 | 0 | 278 | 0 |
| Bank Charges | 0 | 25 | (25) | 29 | 200 | (171) | 300 |
| Printing | 0 | 9 | (8) | 11 | 67 | (56) | 100 |
| Other Taxes and Fees | 242 | 633 | (392) | 647 | 5,067 | (4,420) | 7,600 |
| Payroll Service Fee | 211 | 0 | 211 | 420 | 0 | 420 | 0 |
| Management Fee | 3,548 | 4,164 | (616) | 31,847 | 33,313 | (1,466) | 49,970 |
| District Oversight Fee | (210) | 1,739 | (1,949) | (211) | 11,444 | (11,655) | 21,179 |
| SELPA Fees | 0 | 0 | 0 | 940 | 0 | 940 | 0 |
| Public Relations | 980 | 1,884 | (904) | 6,264 | 15,066 | (8,802) | 22,600 |
| Total Professional/Consulting Services | 6,302 | 22,479 | (16,177) | 62,110 | 182,757 | (120,646) | 275,449 |
| Facilities, Repairs & Other Leases | | | | | | | |
| Rent | 727 | 450 | 277 | 5,713 | 3,600 | 2,113 | 5,400 |
| Additional Rent | 634 | 66 | 568 | 1,532 | 534 | 999 | 800 |
| Equipment Leases | 0 | 409 | (409) | 0 | 3,266 | (3,267) | 4,900 |
| Other Leases | 0 | 8 | (8) | 4,133 | 67 | 4,066 | 100 |
| Repairs and Maintenance | 0 | 17 | (17) | 25 | 133 | (109) | 200 |
| Total Facilities, Repairs & Other Leases | 1,361 | 950 | 411 | 11,403 | 7,600 | 3,802 | 11,400 |
| Operations & Housekeeping | | | | | | | |
| Auto and Travel Expense | 137 | 8 | 129 | 13,463 | 67 | 13,398 | 100 |
| Dues & Memberships | 1,766 | 450 | 1,316 | 12,064 | 3,600 | 8,463 | 5,400 |
| Insurance | 352 | 258 | 94 | 3,865 | 2,067 | 1,799 | 3,100 |
| Utilities | 0 | 0 | 0 | 6 | 0 | 5 | 0 |
| Janitorial/Trash Removal | 0 | 34 | (33) | 22 | 266 | (244) | 400 |
| Communications | 171 | 41 | 129 | 1,400 | 334 | 1,066 | 500 |
| Postage and Shipping | 1 | 425 | (425) | 92 | 3,400 | (3,307) | 5,100 |
| Total Operations & Housekeeping | 2,427 | 1,216 | 1,210 | 30,912 | 9,734 | 21,180 | 14,600 |
| Total Expenses | 146,281 | 203,661 | (57,381) | 1,354,324 | 1,557,609 | (203,284) | 2,442,021 |
| Change in Net Assets | 51,779 | | | (86,253) | | | |
| Net Assets, Beginning of Period | 761,220 | | | 899,253 | | | |
| Net Assets, End of Period | \$ 813,000 | | | \$ 813,000 | | | |

Monterey Bay

Budget vs Actual

For the period ended February 28, 2025

| | Current Period | | | Current Year | | | Total Annual |
|---|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Revenue | | | | | | | |
| State Aid - Revenue Limit | | | | | | | |
| LCFF Revenue | \$ 306,155 | \$ 305,952 | \$ 203 | \$ 1,870,947 | \$ 1,869,708 | \$ 1,239 | \$ 3,399,520 |
| Economic Protection Account Funding | 0 | 0 | 0 | 56,037 | 56,002 | 35 | 112,004 |
| In Lieu of Property Taxes | 0 | 281,481 | (281,481) | 1,455,280 | 2,040,732 | (585,452) | 3,518,552 |
| Total State Aid - Revenue Limit | 306,155 | 587,433 | (281,278) | 3,382,264 | 3,966,442 | (584,178) | 7,030,076 |
| Federal Revenue | | | | | | | |
| Federal Special Education - IDEA | 0 | 6,552 | (6,552) | 0 | 40,041 | (40,041) | 72,803 |
| Title I, Part A - Basic Low Income | 0 | 0 | 0 | 0 | 45,923 | (45,923) | 45,923 |
| Title II, Part A - Teacher Quality | 0 | 0 | 0 | 0 | 9,763 | (9,763) | 9,763 |
| Total Federal Revenue | 0 | 6,552 | (6,552) | 0 | 95,727 | (95,727) | 128,489 |
| Other State Revenue | | | | | | | |
| State Special Education - AB602 | 0 | 45,184 | (45,184) | 266,774 | 276,126 | (9,352) | 502,053 |
| State - Mandated Cost Reimbursement | 0 | 0 | 0 | 21,030 | 20,752 | 278 | 20,752 |
| State - State Lottery | 0 | 0 | 0 | 35,193 | 34,861 | 332 | 139,445 |
| Prior Year Revenues | 0 | 0 | 0 | 6,830 | 0 | 6,830 | 0 |
| State - Other State Revenue | 4,189 | 2,520 | 1,669 | 25,599 | 120,206 | (94,607) | 237,612 |
| Total Other State Revenue | 4,189 | 47,704 | (43,515) | 355,426 | 451,945 | (96,519) | 899,862 |
| Other Local Revenue | | | | | | | |
| Interest Revenue | 2,858 | 857 | 2,000 | 12,492 | 6,857 | 5,635 | 10,286 |
| Other Local Revenue | 0 | 0 | 0 | 1,400 | 0 | 1,400 | 0 |
| Total Other Local Revenue | 2,858 | 857 | 2,000 | 13,892 | 6,857 | 7,035 | 10,286 |
| Total Revenue | 313,202 | 642,546 | (329,345) | 3,751,582 | 4,520,971 | (769,389) | 8,068,713 |
| Expenses | | | | | | | |
| Certificated Salaries | | | | | | | |
| Certificated Teachers' Salaries | 188,055 | 197,124 | (9,068) | 1,610,582 | 1,576,988 | 33,594 | 2,365,482 |
| Certificated Teachers' Extra Duties/Stipends | 10,823 | 63,868 | (53,047) | 549,554 | 447,082 | 102,472 | 702,557 |
| Certificated Pupil Support Salaries | 23,887 | 21,291 | 2,597 | 273,860 | 170,329 | 103,531 | 255,494 |
| Certificated Supervisors' and Administrators' Salaries | 22,063 | 27,207 | (5,144) | 224,750 | 217,649 | 7,100 | 326,474 |
| Total Certificated Salaries | 244,828 | 309,490 | (64,662) | 2,658,746 | 2,412,048 | 246,697 | 3,650,007 |
| Classified Salaries | | | | | | | |
| Classified Instructional Salaries | 0 | 1,213 | (1,213) | 0 | 9,709 | (9,708) | 17,476 |
| Classified Support Salaries | 719 | 0 | 719 | 7,974 | 0 | 7,974 | 0 |
| Classified Supervisors' and Administrators' Salaries | 4,977 | 3,497 | 1,480 | 76,000 | 27,972 | 48,028 | 50,349 |
| Clerical, Technical, and Office Staff Salaries | 4,929 | 1,081 | 3,848 | 39,962 | 8,648 | 31,313 | 15,567 |
| Total Classified Salaries | 10,625 | 5,791 | 4,834 | 123,936 | 46,329 | 77,607 | 83,392 |
| Benefits | | | | | | | |
| State Teachers' Retirement System, certificated positions | 42,509 | 59,112 | (16,603) | 386,254 | 460,702 | (74,447) | 697,152 |
| OASDI/Medicare/Alternative, certificated positions | 1,775 | 300 | 1,476 | 18,122 | 2,393 | 15,729 | 3,590 |
| Medicare certificated positions | 3,570 | 4,554 | (985) | 42,987 | 35,514 | 7,472 | 53,732 |
| Health and Welfare Benefits, certificated positions | 26,580 | 34,778 | (8,198) | 244,855 | 278,227 | (33,370) | 417,340 |
| State Unemployment Insurance, certificated positions | 217 | 40,853 | (40,636) | 6,342 | 153,195 | (146,854) | 204,261 |
| Workers' Compensation Insurance, certificated positions | 5,252 | 4,397 | 855 | 16,972 | 34,290 | (17,318) | 51,879 |
| Other Benefits, certificated positions | 8,781 | 2,512 | 6,270 | 91,896 | 19,582 | 72,314 | 29,628 |
| Total Benefits | 88,684 | 146,506 | (57,821) | 807,428 | 983,903 | (176,474) | 1,457,582 |
| Books & Supplies | | | | | | | |
| Textbooks and Core Curricula Materials | 2,878 | 5,133 | (2,255) | 58,143 | 41,067 | 17,077 | 61,600 |
| Books and Other Reference Materials | 0 | 34,800 | (34,800) | 0 | 278,400 | (278,400) | 417,600 |
| School Supplies | 10 | 191 | (182) | 21,836 | 2,134 | 19,701 | 39,500 |
| Software | (671) | 41,575 | (42,246) | 123,919 | 332,600 | (208,681) | 498,900 |
| Office Expense | 3,319 | 1,183 | 2,135 | 19,747 | 9,467 | 10,281 | 14,200 |
| Business Meals | 2 | 350 | (347) | 1,043 | 2,800 | (1,758) | 4,200 |
| Noncapitalized Equipment | 3,523 | 847 | 2,676 | 36,136 | 9,455 | 26,682 | 175,000 |
| Total Books & Supplies | 9,061 | 84,079 | (75,019) | 260,824 | 675,923 | (415,098) | 1,211,000 |

| | Current Period | | | Current Year | | | Total Annual |
|---|---------------------|----------------|------------------|---------------------|------------------|------------------|------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Subagreement Services | | | | | | | |
| Special Education | 76,421 | 38,675 | 37,746 | 207,624 | 309,400 | (101,777) | 464,100 |
| Substitute Teacher | 0 | 1,033 | (1,034) | 0 | 8,266 | (8,266) | 12,400 |
| Security | 20 | 0 | 21 | 90 | 0 | 90 | 0 |
| Other Educational Consultants | 0 | 335 | (334) | (2,150) | 3,734 | (5,884) | 69,100 |
| Instructional Services | 0 | 2,191 | (2,192) | 0 | 17,533 | (17,533) | 26,300 |
| Total Subagreement Services | 76,441 | 42,234 | 34,207 | 205,564 | 338,933 | (133,370) | 571,900 |
| Professional/Consulting Services | | | | | | | |
| IT | 5,695 | 18,734 | (13,038) | 40,163 | 149,867 | (109,703) | 224,800 |
| Audit and Tax | 0 | 0 | 0 | 3,497 | 22,400 | (18,904) | 22,400 |
| Legal | 21 | 833 | (813) | 4,911 | 6,666 | (1,755) | 10,000 |
| Professional Development | 727 | 6,400 | (5,673) | 10,909 | 51,200 | (40,292) | 76,800 |
| General Consulting | (2,166) | 16,117 | (18,283) | 10,335 | 128,934 | (118,597) | 193,400 |
| Special Activities | 75 | 0 | 75 | 906 | 0 | 905 | 0 |
| Bank Charges | 0 | 8 | (8) | 0 | 66 | (66) | 100 |
| Printing | 0 | 17 | (17) | 39 | 134 | (95) | 200 |
| Other Taxes and Fees | 726 | 1,816 | (1,091) | 2,046 | 14,533 | (12,487) | 21,800 |
| Payroll Service Fee | 631 | 0 | 632 | 1,312 | 0 | 1,312 | 0 |
| Management Fee | 10,646 | 13,448 | (2,802) | 103,360 | 107,583 | (4,223) | 161,374 |
| District Oversight Fee | (631) | 5,875 | (6,506) | (69,680) | 39,664 | (109,344) | 70,301 |
| SELPA Fees | 0 | 0 | 0 | 3,220 | 0 | 3,220 | 0 |
| Public Relations | 3,117 | 6,400 | (3,283) | 20,388 | 51,200 | (30,813) | 76,800 |
| Total Professional/Consulting Services | 18,841 | 69,648 | (50,807) | 131,406 | 572,247 | (440,842) | 857,975 |
| Facilities, Repairs & Other Leases | | | | | | | |
| Rent | 2,221 | 875 | 1,347 | 19,038 | 7,000 | 12,039 | 10,500 |
| Additional Rent | 1,903 | 158 | 1,745 | 4,831 | 1,267 | 3,564 | 1,900 |
| Equipment Leases | 0 | 25 | (25) | 0 | 200 | (200) | 300 |
| Other Leases | 0 | 42 | (42) | 9,637 | 333 | 9,304 | 500 |
| Repairs and Maintenance | 0 | 25 | (25) | 81 | 200 | (119) | 300 |
| Total Facilities, Repairs & Other Leases | 4,124 | 1,125 | 3,000 | 33,587 | 9,000 | 24,588 | 13,500 |
| Operations & Housekeeping | | | | | | | |
| Auto and Travel Expense | 165 | 33 | 131 | 39,666 | 267 | 39,399 | 400 |
| Dues & Memberships | 5,300 | 1,200 | 4,100 | 37,478 | 9,600 | 27,878 | 14,400 |
| Insurance | 1,056 | 883 | 173 | 14,378 | 7,066 | 7,311 | 10,600 |
| Utilities | 0 | 50 | (50) | 18 | 400 | (382) | 600 |
| Janitorial/Trash Removal | 0 | 117 | (117) | 74 | 934 | (859) | 1,400 |
| Miscellaneous Expense | 0 | 0 | 0 | 26 | 0 | 26 | 0 |
| Communications | 513 | 142 | 371 | 4,513 | 1,133 | 3,380 | 1,700 |
| Postage and Shipping | 1 | 1,325 | (1,324) | 300 | 10,600 | (10,300) | 15,900 |
| Total Operations & Housekeeping | 7,035 | 3,750 | 3,284 | 96,453 | 30,000 | 66,453 | 45,000 |
| Total Expenses | 459,639 | 662,623 | (202,984) | 4,317,944 | 5,068,383 | (750,439) | 7,890,356 |
| Change in Net Assets | (146,437) | | | (566,362) | | | |
| Net Assets, Beginning of Period | (101,078) | | | 318,847 | | | |
| Net Assets, End of Period | \$ (247,515) | | | \$ (247,515) | | | |

Central Coast

Budget vs Actual

For the period ended February 28, 2025

| | Current Period | | | Current Year | | | Total Annual |
|---|----------------|----------------|------------------|----------------|------------------|------------------|------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Revenue | | | | | | | |
| State Aid - Revenue Limit | | | | | | | |
| LCFF Revenue | \$ 10,095 | \$ 78,869 | \$ (68,774) | \$ 470,048 | \$ 481,980 | \$ (11,932) | \$ 876,343 |
| Economic Protection Account Funding | 0 | 0 | 0 | 13,492 | 13,746 | (254) | 27,494 |
| State Aid - Prior Year | (16,158) | 0 | (16,158) | (16,158) | 0 | (16,158) | 0 |
| In Lieu of Property Taxes | 0 | 67,505 | (67,505) | 352,537 | 489,406 | (136,869) | 843,820 |
| Total State Aid - Revenue Limit | (6,063) | 146,374 | (152,437) | 819,919 | 985,132 | (165,213) | 1,747,657 |
| Federal Revenue | | | | | | | |
| Federal Special Education - IDEA | 0 | 1,608 | (1,608) | 0 | 9,829 | (9,829) | 17,871 |
| Title I, Part A - Basic Low Income | 0 | 0 | 0 | 0 | 14,751 | (14,751) | 14,751 |
| Title II, Part A - Teacher Quality | 0 | 0 | 0 | 0 | 2,946 | (2,946) | 2,946 |
| Total Federal Revenue | 0 | 1,608 | (1,608) | 0 | 27,526 | (27,526) | 35,568 |
| Other State Revenue | | | | | | | |
| State Special Education - AB602 | 0 | 11,091 | (11,091) | 64,228 | 67,779 | (3,551) | 123,238 |
| State - Mandated Cost Reimbursement | 0 | 0 | 0 | 4,951 | 5,020 | (69) | 5,019 |
| State - State Lottery | 0 | 0 | 0 | 8,353 | 8,557 | (204) | 34,229 |
| Prior Year Revenues | 0 | 0 | 0 | 983 | 0 | 983 | 0 |
| State - Other State Revenue | 492 | 619 | (127) | 6,652 | 28,168 | (21,516) | 55,649 |
| Total Other State Revenue | 492 | 11,710 | (11,218) | 85,167 | 109,524 | (24,357) | 218,135 |
| Other Local Revenue | | | | | | | |
| Interest Revenue | 0 | 877 | (877) | 11,404 | 7,014 | 4,390 | 10,521 |
| Other Local Revenue | 0 | 0 | 0 | 344 | 0 | 344 | 0 |
| Total Other Local Revenue | 0 | 877 | (877) | 11,748 | 7,014 | 4,734 | 10,521 |
| Total Revenue | (5,571) | 160,569 | (166,140) | 916,834 | 1,129,196 | (212,362) | 2,011,881 |
| Expenses | | | | | | | |
| Certificated Salaries | | | | | | | |
| Certificated Teachers' Salaries | 62,686 | 50,016 | 12,670 | 406,480 | 400,131 | 6,348 | 600,197 |
| Certificated Teachers' Extra Duties/Stipends | 3,606 | 16,206 | (12,600) | 128,955 | 113,439 | 15,517 | 178,261 |
| Certificated Pupil Support Salaries | 7,963 | 5,402 | 2,560 | 68,280 | 43,218 | 25,063 | 64,826 |
| Certificated Supervisors' and Administrators' Salaries | 7,354 | 6,903 | 451 | 56,387 | 55,224 | 1,162 | 82,837 |
| Total Certificated Salaries | 81,609 | 78,527 | 3,081 | 660,102 | 612,012 | 48,090 | 926,121 |
| Classified Salaries | | | | | | | |
| Classified Instructional Salaries | 0 | 308 | (308) | 0 | 2,464 | (2,464) | 4,434 |
| Classified Support Salaries | 239 | 0 | 240 | 1,987 | 0 | 1,988 | 0 |
| Classified Supervisors' and Administrators' Salaries | 1,659 | 887 | 772 | 18,559 | 7,097 | 11,461 | 12,775 |
| Clerical, Technical, and Office Staff Salaries | 1,643 | 275 | 1,369 | 10,125 | 2,194 | 7,931 | 3,950 |
| Total Classified Salaries | 3,541 | 1,470 | 2,073 | 30,671 | 11,755 | 18,916 | 21,159 |
| Benefits | | | | | | | |
| State Teachers' Retirement System, certificated positions | 14,170 | 14,998 | (830) | 97,841 | 116,895 | (19,053) | 176,890 |
| OASDI/Medicare/Alternative, certificated positions | 591 | 76 | 516 | 4,547 | 607 | 3,939 | 911 |
| Medicare certificated positions | 1,190 | 1,156 | 34 | 10,653 | 9,011 | 1,642 | 13,633 |
| Health and Welfare Benefits, certificated positions | 8,857 | 8,824 | 33 | 65,223 | 70,595 | (5,372) | 105,892 |
| State Unemployment Insurance, certificated positions | 72 | 11,241 | (11,169) | 1,701 | 42,153 | (40,452) | 56,204 |
| Workers' Compensation Insurance, certificated positions | 1,751 | 1,116 | 635 | 4,797 | 8,700 | (3,903) | 13,163 |
| Other Benefits, certificated positions | 2,927 | 637 | 2,290 | 22,962 | 4,969 | 17,993 | 7,518 |
| Total Benefits | 29,558 | 38,048 | (8,491) | 207,724 | 252,930 | (45,206) | 374,211 |
| Books & Supplies | | | | | | | |
| Textbooks and Core Curricula Materials | 959 | 1,442 | (483) | 13,721 | 11,533 | 2,188 | 17,300 |
| Books and Other Reference Materials | 0 | 7,766 | (7,766) | 0 | 62,133 | (62,133) | 93,200 |
| School Supplies | 3 | 15 | (11) | 5,056 | 152 | 4,904 | 3,400 |
| Software | (223) | 9,575 | (9,799) | 27,145 | 76,600 | (49,455) | 114,900 |
| Office Expense | 1,106 | 358 | 748 | 4,909 | 2,867 | 2,042 | 4,300 |
| Business Meals | 54 | 83 | (29) | 313 | 666 | (353) | 1,000 |
| Noncapitalized Equipment | 1,174 | 105 | 1,070 | 9,108 | 1,121 | 7,987 | 25,100 |

| | Current Period | | | Current Year | | | Total Annual |
|--|------------------|----------------|-----------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | Budget |
| Total Books & Supplies | 3,073 | 19,344 | (16,270) | 60,252 | 155,072 | (94,820) | 259,200 |
| Subagreement Services | | | | | | | |
| Special Education | 18,655 | 7,591 | 11,062 | 34,799 | 60,733 | (25,934) | 91,100 |
| Substitute Teacher | 0 | 484 | (483) | 0 | 3,867 | (3,867) | 5,800 |
| Security | 7 | 0 | 7 | 23 | 0 | 23 | 0 |
| Other Educational Consultants | 0 | 69 | (69) | (528) | 736 | (1,264) | 16,500 |
| Instructional Services | 0 | 300 | (300) | 0 | 2,400 | (2,400) | 3,600 |
| Total Subagreement Services | 18,662 | 8,444 | 10,217 | 34,294 | 67,736 | (33,442) | 117,000 |
| Professional/Consulting Services | | | | | | | |
| IT | 1,898 | 7,725 | (5,827) | 10,180 | 61,800 | (51,621) | 92,700 |
| Audit and Tax | 0 | 0 | 0 | 806 | 4,700 | (3,893) | 4,700 |
| Legal | 7 | 191 | (184) | 1,171 | 1,534 | (363) | 2,300 |
| Professional Development | 242 | 1,509 | (1,266) | 2,753 | 12,066 | (9,313) | 18,100 |
| General Consulting | (399) | 3,616 | (4,017) | 2,489 | 28,934 | (26,444) | 43,400 |
| Special Activities | 25 | 0 | 25 | 219 | 0 | 219 | 0 |
| Bank Charges | 0 | 59 | (58) | 0 | 466 | (467) | 700 |
| Printing | 0 | 0 | 0 | 10 | 0 | 9 | 0 |
| Other Taxes and Fees | 241 | 508 | (266) | 21,688 | 4,067 | 17,622 | 6,100 |
| Payroll Service Fee | 211 | 0 | 210 | 367 | 0 | 367 | 0 |
| Management Fee | 3,549 | 4,000 | (451) | 26,056 | 32,000 | (5,944) | 48,000 |
| District Oversight Fee | (211) | 1,464 | (1,675) | (211) | 9,851 | (10,062) | 17,476 |
| SELPA Fees | 0 | 0 | 0 | 776 | 0 | 776 | 0 |
| Public Relations | 802 | 1,958 | (1,156) | 4,820 | 15,667 | (10,847) | 23,500 |
| Total Professional/Consulting Services | 6,365 | 21,030 | (14,665) | 71,124 | 171,085 | (99,961) | 256,976 |
| Facilities, Repairs & Other Leases | | | | | | | |
| Rent | 686 | 167 | 520 | 4,954 | 1,333 | 3,621 | 2,000 |
| Additional Rent | 635 | 75 | 559 | 1,334 | 600 | 734 | 900 |
| Equipment Leases | 0 | 391 | (392) | 0 | 3,134 | (3,134) | 4,701 |
| Other Leases | 0 | 9 | (8) | 2,479 | 66 | 2,413 | 99 |
| Repairs and Maintenance | 0 | 8 | (8) | 19 | 67 | (48) | 100 |
| Total Facilities, Repairs & Other Leases | 1,321 | 650 | 671 | 8,786 | 5,200 | 3,586 | 7,800 |
| Operations & Housekeeping | | | | | | | |
| Auto and Travel Expense | 136 | 258 | (122) | 12,274 | 2,067 | 10,207 | 3,100 |
| Dues & Memberships | 2,667 | 350 | 2,317 | 11,676 | 2,800 | 8,876 | 4,200 |
| Insurance | 352 | 209 | 143 | 3,003 | 1,666 | 1,337 | 2,500 |
| Utilities | 0 | 8 | (8) | 5 | 67 | (62) | 100 |
| Janitorial/Trash Removal | 0 | 25 | (25) | 17 | 200 | (183) | 300 |
| Miscellaneous Expense | 0 | 0 | 0 | 21 | 0 | 22 | 0 |
| Communications | 170 | 33 | 137 | 1,095 | 266 | 828 | 400 |
| Postage and Shipping | 1 | 359 | (358) | 70 | 2,867 | (2,798) | 4,300 |
| Total Operations & Housekeeping | 3,326 | 1,242 | 2,084 | 28,161 | 9,933 | 18,227 | 14,900 |
| Total Expenses | 147,455 | 168,755 | (21,300) | 1,101,114 | 1,285,723 | (184,610) | 1,977,367 |
| Change in Net Assets | (153,026) | | | (184,279) | | | |
| Net Assets, Beginning of Period | 225,347 | | | 256,601 | | | |
| Net Assets, End of Period | \$ 72,322 | | | \$ 72,322 | | | |

**California Online Public Schools
Statement of Financial Position
February 28, 2025**

| | Southern California | Central Valley | Northern California | North Bay | Monterey Bay | Central Coast | Total |
|---|------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|----------------------|
| Assets | | | | | | | |
| Current Assets | | | | | | | |
| Cash & Cash Equivalents | \$ 12,915,619 | \$ 6,151,695 | \$ 8,448,849 | \$ 1,800,854 | \$ 4,718,773 | \$ 1,705,301 | \$ 35,741,092 |
| Accounts Receivable | 100 | 0 | 0 | 0 | 0 | 0 | 100 |
| Public Funding Receivables | 796,402 | 1,323,025 | 82,512 | 0 | 264,953 | 43,940 | 2,510,831 |
| Due To/From Related Parties | 12,849,585 | (2,165,037) | (4,337,937) | (410,264) | (4,542,845) | (1,393,502) | 0 |
| Prepaid Expenses | 284,434 | 31,171 | 96,744 | 6,167 | 21,145 | 5,107 | 444,769 |
| Total Current Assets | 26,846,140 | 5,340,854 | 4,290,168 | 1,396,757 | 462,026 | 360,846 | 38,696,792 |
| Long-term Assets | | | | | | | |
| Property & Equipment, Net | 18,429 | 0 | 51,374 | 0 | 0 | 0 | 69,803 |
| Right-of-Use Asset, Net | 1,085,442 | 140,057 | 367,651 | 35,014 | 105,043 | 17,508 | 1,750,714 |
| Deposits | 21,287 | 100 | 0 | 0 | 0 | 0 | 21,387 |
| Total Long-term Assets | 1,125,158 | 140,157 | 419,025 | 35,014 | 105,043 | 17,508 | 1,841,904 |
| Total Assets | \$ 27,971,298 | \$ 5,481,011 | \$ 4,709,193 | \$ 1,431,771 | \$ 567,069 | \$ 378,354 | \$ 40,538,696 |
| Liabilities | | | | | | | |
| Current Liabilities | | | | | | | |
| Accounts Payable | \$ 82,206 | \$ 5 | \$ 11 | \$ 1 | \$ 3 | \$ 1 | \$ 82,227 |
| Accrued Liabilities | 209,817 | 238,767 | 568,504 | 151,307 | 111,664 | 39,031 | 1,319,091 |
| Deferred Revenue | 9,974,806 | 1,715,895 | 3,348,473 | 432,084 | 596,779 | 249,310 | 16,317,346 |
| Operating Lease Liability, Current Portion | 215,196 | 27,768 | 72,889 | 6,942 | 20,828 | 3,471 | 347,095 |
| Total Current Liabilities | 10,482,025 | 1,982,435 | 3,989,877 | 590,334 | 729,274 | 291,813 | 18,065,759 |
| Long-term Liabilities | | | | | | | |
| Operating Lease Liability, Net of Current Portion | 881,559 | 113,749 | 298,593 | 28,437 | 85,310 | 14,219 | 1,421,867 |
| Total Long-term Liabilities | 881,559 | 113,749 | 298,593 | 28,437 | 85,310 | 14,219 | 1,421,867 |
| Total Liabilities | 11,363,584 | 2,096,184 | 4,288,470 | 618,771 | 814,584 | 306,032 | 19,487,626 |
| Net Assets, End of Period | 16,607,714 | 3,384,827 | 420,723 | 813,000 | (247,515) | 72,322 | 21,051,070 |
| Liabilities & Net Assets | \$ 27,971,298 | \$ 5,481,011 | \$ 4,709,193 | \$ 1,431,771 | \$ 567,069 | \$ 378,354 | \$ 40,538,696 |

California Online Public Schools
Statement of Cash Flows
For the period ended February 28, 2025

| | Southern California | Central Valley | Northern California | North Bay | Monterey Bay | Central Coast | Total |
|---|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Cash Flows from Operating Activities | | | | | | | |
| Change in Net Assets | \$ (570,293) | \$ 438,101 | \$ (219,783) | \$ 51,779 | \$ (146,437) | \$ (153,026) | \$ (599,658) |
| Adjustments | | | | | | | |
| Depreciation | 181 | 0 | 4,670 | 0 | 0 | 0 | 4,851 |
| Adjustments | 181 | 0 | 4,670 | 0 | 0 | 0 | 4,851 |
| (Increase) Decrease in Operating Assets | | | | | | | |
| Public Funding Receivables | 0 | (1,224,943) | 6,711 | 18,352 | 0 | 0 | (1,199,881) |
| Due from Related Parties | (2,913,789) | 746,264 | 1,490,145 | 134,420 | 408,539 | 134,421 | 0 |
| Prepaid Expenses | (6,925) | (1,297) | (2,594) | (235) | (708) | (236) | (11,995) |
| (Increase) Decrease in Operating Assets | (2,920,714) | (479,976) | 1,494,262 | 152,537 | 407,831 | 134,185 | (1,211,876) |
| Increase (Decrease) in Operating Liabilities | | | | | | | |
| Accounts Payable | 82,206 | 5 | 10 | 1 | 4 | 1 | 82,227 |
| Accrued Expenses | (105,343) | 0 | 0 | 0 | 0 | 3,713 | (101,631) |
| Deferred Revenue | (216,784) | (47,985) | (28,612) | (14,971) | 7,271 | 2,154 | (298,926) |
| Increase (Decrease) in Operating Liabilities | (239,921) | (47,980) | (28,602) | (14,970) | 7,275 | 5,868 | (318,330) |
| Total Cash Flows from Operating Activities | (3,730,747) | (89,855) | 1,250,547 | 189,346 | 268,669 | (12,973) | (2,125,013) |
| Change in Cash and Cash Equivalents | (3,730,747) | (89,855) | 1,250,547 | 189,346 | 268,669 | (12,973) | (2,125,013) |
| Cash & Cash Equivalents, Beginning of Period | 16,646,365 | 6,241,550 | 7,198,302 | 1,611,508 | 4,450,105 | 1,718,275 | 37,866,105 |
| Cash & Cash Equivalents, End of Period | \$ 12,915,619 | \$ 6,151,695 | \$ 8,448,849 | \$ 1,800,854 | \$ 4,718,773 | \$ 1,705,301 | \$ 35,741,092 |

**Southern California
Accounts Payable Aging
02/28/2025**

| Vendor Name | Invoice/Credit Number | Date Due | Current | 1 - 30 Days Past Due | 31 - 60 Days Past Due | 61 - 90 Days Past Due | Over 90 Days Past Due | Total |
|------------------------------------|-----------------------|------------|------------------|-------------------------|--------------------------|--------------------------|--------------------------|------------------|
| Alberta Centers | CENT022725 | 02/27/2025 | \$ 30 | \$ - | \$ - | \$ - | \$ - | \$ 30 |
| Capistrano Unified School District | 68UI0970 | 03/27/2025 | 82,374 | - | - | - | - | 82,374 |
| Cox Business | COXB020125-0901 | 03/03/2025 | (198) | - | - | - | - | (198) |
| Total Outstanding Invoices | | | \$ 82,206 | \$ - | \$ - | \$ - | \$ - | \$ 82,206 |

Central Valley
Accounts Payable Aging
02/28/2025

| Vendor Name | Invoice/Credit Number | Date Due | Current | 1 - 30 Days Past Due | 31 - 60 Days Past Due | 61 - 90 Days Past Due | Over 90 Days Past Due | Total |
|-----------------------------------|-----------------------|------------|-------------|-------------------------|--------------------------|--------------------------|--------------------------|----------|
| Alberta Centers | CENT022725 | 02/27/2025 | \$ 5 | \$ - | \$ - | \$ - | \$ - | 5 |
| Total Outstanding Invoices | | | \$ 5 | \$ - | \$ - | \$ - | \$ - | 5 |

**Northern California
Accounts Payable Aging
02/28/2025**

| Vendor Name | Invoice/Credit Number | Date Due | Current | 1 - 30 Days Past Due | 31 - 60 Days Past Due | 61 - 90 Days Past Due | Over 90 Days Past Due | Total |
|-----------------------------------|-----------------------|------------|--------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------|
| Alberta Centers | CENT022725 | 02/27/2025 | \$ 11 | \$ - | \$ - | \$ - | \$ - | \$ 11 |
| Total Outstanding Invoices | | | \$ 11 | \$ - | \$ - | \$ - | \$ - | \$ 11 |

North Bay
Accounts Payable Aging
02/28/2025

| Vendor Name | Invoice/Credit Number | Date Due | Current | 1 - 30 Days Past Due | 31 - 60 Days Past Due | 61 - 90 Days Past Due | Over 90 Days Past Due | Total |
|-----------------------------------|-----------------------|------------|-------------|-------------------------|--------------------------|--------------------------|--------------------------|----------|
| Alberta Centers | CENT022725 | 02/27/2025 | \$ 1 | \$ - | \$ - | \$ - | \$ - | 1 |
| Total Outstanding Invoices | | | \$ 1 | \$ - | \$ - | \$ - | \$ - | 1 |

Monterey Bay
Accounts Payable Aging
02/28/2025

| Vendor Name | Invoice/Credit Number | Date Due | Current | 1 - 30 Days Past Due | 31 - 60 Days Past Due | 61 - 90 Days Past Due | Over 90 Days Past Due | Total |
|-----------------------------------|-----------------------|------------|-------------|-------------------------|--------------------------|--------------------------|--------------------------|----------|
| Alberta Centers | CENT022725 | 02/27/2025 | \$ 3 | \$ - | \$ - | \$ - | \$ - | 3 |
| Total Outstanding Invoices | | | \$ 3 | \$ - | \$ - | \$ - | \$ - | 3 |

Central Coast
Accounts Payable Aging
02/28/2025

| Vendor Name | Invoice/Credit Number | Date Due | Current | 1 - 30 Days Past Due | 31 - 60 Days Past Due | 61 - 90 Days Past Due | Over 90 Days Past Due | Total |
|-----------------------------------|-----------------------|------------|-------------|-------------------------|--------------------------|--------------------------|--------------------------|----------|
| Alberta Centers | CENT022725 | 02/27/2025 | \$ 1 | \$ - | \$ - | \$ - | \$ - | 1 |
| Total Outstanding Invoices | | | \$ 1 | \$ - | \$ - | \$ - | \$ - | 1 |

Southern California**Check Register****For the period ended February 28, 2025**

| Check Number | Vendor Name | Transaction Description | Check Date | Check Amount |
|--------------|--|--|------------|---------------|
| 13337 | Charter Impact, LLC | Business Mgmt Svcs - 02/25 | 02/04/2025 | \$ 177,431.00 |
| 13338 | EBSCO Information Services | Software - 03/01/25-06/30/25 | 02/04/2025 | 12,000.00 |
| 13339 | Jaqueline Pineda | ISP Reimbursement - 09/24 - 11/24 | 02/04/2025 | 50.85 |
| 13340 | Milestones Therapy Group, A Prof. SLP Corp | SpEd Svcs - 11/24 | 02/04/2025 | 66,932.46 |
| 13341 | Oxford Consulting Services Inc. | SpEd Svcs - 11/24 | 02/04/2025 | 22,154.94 |
| 13342 | PC Connection Sales Corp | Noncap Equipment | 02/04/2025 | 21,713.87 |
| 13343 | Pitney Bowes Global Financial Services LLC | Postage Meter Property Tax | 02/04/2025 | 70.67 |
| 13344 | T-Mobile | Communication Svcs - 12/21/24-01/20/25 | 02/04/2025 | 5,083.72 |
| 13345 | T-Mobile - 0979 | Communication Svcs - 12/21/24-01/20/25 | 02/04/2025 | 320.40 |
| 13346 | Total Recall Captioning Inc. | SpEd Svcs - 12/24 | 02/04/2025 | 2,012.50 |
| 13347 | USAD | Decathlon License | 02/04/2025 | 50.00 |
| 13348 | Yessenia Gaines | Reimb - Mileage - 12/24 | 02/04/2025 | 140.70 |
| 13349 | Branche Jones | Consulting Svcs - 12/24 | 02/14/2025 | 8,000.00 |
| 13350 | Carrot Fertility Inc | Employee Benefit - 03/25 | 02/14/2025 | 3,790.80 |
| 13351 | Center for Effective Philanthropy Inc | School Surveys Membership - 24/25 | 02/14/2025 | 6,650.00 |
| 13352 | Concur Technologies Inc | Software - 02/25 | 02/14/2025 | 9,494.12 |
| 13353 | Crown Facility Solutions Inc | Janitorial Svcs - 02/25 | 02/14/2025 | 1,296.00 |
| 13354 | Edmentum | Software - 01/25 | 02/14/2025 | 13,635.00 |
| 13355 | Eric Armin Inc | Curriculum | 02/14/2025 | 12,968.45 |
| 13356 | Every Special Child LLC | SpEd Svcs - 12/24 | 02/14/2025 | 2,852.00 |
| 13357 | Hampton Inn Irvine Spectrum Lake Forest | Facilities Rental - 05/25 | 02/14/2025 | 399.99 |
| 13358 | Heritage Schools Inc | SpEd Svcs - 01/25 | 02/14/2025 | 12,851.00 |
| 13359 | Law Offices of Michelle Won | Legal Svcs - 01/25 | 02/14/2025 | 350.00 |
| 13360 | Marshall Cavendish Corporation | Curriculum | 02/14/2025 | 34,346.28 |
| 13361 | Netrix | IT Svcs | 02/14/2025 | 3,080.00 |
| 13362 | Orange County Dept of Education | Oversight Fees - STRS Reporting | 02/14/2025 | 10,525.08 |
| 13363 | Oxford Consulting Services Inc. | SpEd Svcs - 11/24 | 02/14/2025 | 99,144.00 |
| 13364 | PC Connection Sales Corp | School Supplies | 02/14/2025 | 32.71 |
| 13365 | San Diego Gas & Electric | Utilities Svcs - 10/02/24-10/31/24 | 02/14/2025 | 1,064.26 |
| 13366 | San Diego Gas & Electric-1889 | Utilities Svcs - 01/03/25-01/31/25 | 02/14/2025 | 1,479.95 |
| 13367 | SOFTMSP LLC | IT Supplies | 02/14/2025 | 56,186.39 |
| 13368 | Specialized Therapy Services Inc | SpEd Svcs - 12/24 | 02/14/2025 | 150.00 |
| 13369 | Stukent, Inc. | Marketing Svcs | 02/14/2025 | 4,199.44 |
| 13370 | Total Transportation Logistics Inc | Storage Svcs | 02/14/2025 | 28,879.62 |
| 13371 | Zoom Communications Inc | Communication Svcs - 01/25 | 02/14/2025 | 436.94 |
| 13372 | AT&T | Communication Svcs - 01/07/25-02/06/25 | 02/20/2025 | 534.69 |
| 13373 | California Academic Decathlon - Sacramento | Decathlon Registration - 03/25 | 02/20/2025 | 1,200.00 |
| 13374 | Capistrano Unified School District | District Oversight Fees - 01/25-02/25 | 02/20/2025 | 94,142.00 |
| 13375 | CliftonLarsonAllen LLP | Consulting Svcs | 02/20/2025 | 1,575.00 |
| 13376 | Community Therapy Services | SpEd Svcs - 10/24 | 02/20/2025 | 20,295.00 |
| 13377 | Cornerstone Educational Solutions | SpEd Svcs - 01/25 | 02/20/2025 | 3,127.20 |
| 13378 | Corodata Records Management Inc. | Storage Rental - 01/25 | 02/20/2025 | 285.71 |
| 13379 | Corporate Awards & Engraving | Office Supplies | 02/20/2025 | 83.76 |
| 13380 | Docufree Corporation | Document Scanning Svcs | 02/20/2025 | 48,556.56 |
| 13381 | Document Tracking Services | Translation Svcs - 01/25 | 02/20/2025 | 88.16 |
| 13382 | El Paseo Childrens Center Inc. | SpEd Svcs - 11/24 | 02/20/2025 | 395,695.66 |
| 13383 | FeldCare Connects | SpEd Svcs - 01/25 | 02/20/2025 | 842.00 |
| 13384 | Florida Virtual School | Curriculum | 02/20/2025 | 618.00 |
| 13385 | Gympass US LLC | Gym Subscription Benefit - 01/28/25-02/27/25 | 02/20/2025 | 6,179.09 |

**Southern California
Check Register
For the period ended February 28, 2025**

| Check Number | Vendor Name | Transaction Description | Check Date | Check Amount |
|----------------------------|------------------------------------|--|------------|---------------------|
| 13386 | Headstand | Marketing Svcs | 02/20/2025 | 309.00 |
| 13387 | Instructure, Inc. | Subscription - 01/01/25-12/31/25 | 02/20/2025 | 958.33 |
| 13388 | Newfront Retirement Services | Consulting Svcs - 02/25 | 02/20/2025 | 10,144.95 |
| 13389 | Oxford Consulting Services Inc. | SpEd Svcs - 12/24 | 02/20/2025 | 130,300.57 |
| 13390 | PC Connection Sales Corp | School Supplies | 02/20/2025 | 129.82 |
| 13391 | Philadelphia Insurance Companies | Insurance Premium - Oct 24/25 | 02/20/2025 | 17,601.17 |
| 13392 | School Services of California Inc. | Consulting Svcs - 10/01/24-09/30/25 | 02/20/2025 | 4,680.00 |
| 13393 | SMWD | Utility Svcs - 01/07/25-02/04/25 | 02/20/2025 | 225.77 |
| 13394 | West Shield Adolescent Services | SpEd Svcs - 01/25 | 02/20/2025 | 6,411.25 |
| 13395 | Yessenia Gaines | Reimb - Mileage - 01/25 | 02/20/2025 | 174.70 |
| 13396 | City of Downey | Facilities Rental - 02/25/25 | 02/25/2025 | 100.00 |
| 13397 | SOFTMSP LLC | IT Svcs - 01/25 | 02/25/2025 | 41,062.00 |
| 13398 | Behavioral Autism Therapies | SpEd Svcs - 01/25 | 02/26/2025 | 220.00 |
| 13399 | Corodata Shredding Inc. | Shredding Svcs - 01/25 | 02/26/2025 | 44.74 |
| 13400 | CSC | Service Fees | 02/26/2025 | 1,617.00 |
| 13401 | Eric Armin Inc | Curriculum | 02/26/2025 | 36.75 |
| 13402 | Every Special Child LLC | SpEd Svcs - 01/25 | 02/26/2025 | 9,752.00 |
| 13403 | N-Effect Productions | Facilities Rental - 06/07/25 - 2nd Payment | 02/26/2025 | 5,000.00 |
| 13404 | PC Connection Sales Corp | Office Supplies | 02/26/2025 | 51.20 |
| 13405 | PHMG | Marketing Svcs - 02/15/25-03/14/25 | 02/26/2025 | 1,427.00 |
| 13406 | Purchase Power | Postage Meter Refill | 02/26/2025 | 1,009.75 |
| 13407 | SOFTMSP LLC | IT Svcs | 02/26/2025 | 41,062.00 |
| 13408 | The Hartford | Workers Compensation - 07/01/24-07/01/25 | 02/26/2025 | 87,548.00 |
| 13409 | US Bank Equipment Finance | Equipment Lease - 02/08/25-03/08/25 | 02/26/2025 | 1,050.53 |
| ACH | TTC4SUCCESS | SpEd Svcs - 12/24 | 02/14/2025 | 79,539.75 |
| ACH | Brandastic, Inc. | Marketing Svcs | 02/14/2025 | 7,500.00 |
| ACH | Spencer Learning | License | 02/14/2025 | 1,795.00 |
| ACH | NJA Therapy Services, Inc. | SpEd Svcs - 01/25 | 02/14/2025 | 1,000.00 |
| ACH | InterPres Corporation | Rent - 03/25 | 02/20/2025 | 31,522.80 |
| ACH | Melissa Santander | SpEd Svcs - 01/25 | 02/20/2025 | 750.00 |
| ACH | Mindful Neuron Center PC | SpEd Svcs - 01/25 | 02/20/2025 | 1,843.75 |
| VOID | City of Downey | Facilities Rental - 02/25/25 | 02/25/2025 | VOID |
| VOID | Software MSP LLC | Software - 01/25 | 02/25/2025 | VOID |
| Total Disbursements | | | \$ | 1,677,863.80 |

Central Valley

Check Register

For the period ended February 28, 2025

| Check Number | Vendor Name | Transaction Description | Check Date | Check Amount |
|----------------------------|-----------------------------------|---|------------|---------------------|
| 40112 | Erin Hall | Reimb - Refund for Grad Nite 2025- 01/24/25 | 02/04/2025 | \$ 248.00 |
| 40113 | Community Therapy Services | SpEd Svcs - 10/24 | 02/20/2025 | 2,220.00 |
| 40114 | El Paseo Childrens Center Inc. | SpEd Svcs - 12/24 | 02/20/2025 | 85,135.53 |
| 40115 | Oxford Consulting Services Inc. | SpEd Svcs - 12/24 | 02/20/2025 | 2,224.00 |
| 40116 | Stor It Storage & Business Center | Storage Unit Rental - 03/25 | 02/26/2025 | 104.00 |
| Total Disbursements | | | | \$ 89,931.53 |

Northern California
Check Register
For the period ended February 28, 2025

| Check Number | Vendor Name | Transaction Description | Check Date | Check Amount |
|----------------------------|--|---|------------|----------------------|
| 60347 | GreenWorks Commerical Janitorial Services | Janitorial Svcs - 02/25 | 02/04/2025 | \$ 1,250.00 |
| 60348 | PG&E | Utilities Svcs - 12/25/24-01/24/25 | 02/04/2025 | 164.69 |
| 60349 | Ayres Carpet and Tile Cleaning | Carpet Cleaning Svcs | 02/14/2025 | 600.00 |
| 60350 | Bromberg & Associates, LLC | SpEd Svcs - 12/24 | 02/14/2025 | 4,922.50 |
| 60351 | Special Education Collaboration Project | Reimb - SpEd Svcs - 12/07/23-12/23/24 | 02/14/2025 | 17,500.00 |
| 60352 | Specialized Therapy Services Inc | SpEd Svcs - 12/24 | 02/14/2025 | 150.00 |
| 60353 | WASC - Accrediting Commission for Schools | Mid-Cycle Visit Fee - Membership | 02/14/2025 | 1,730.00 |
| 60354 | AT&T - 6652 | Communication Svcs - 01/07/25-02/06/25 | 02/20/2025 | 1,080.42 |
| 60355 | Charter Communications | Communication Svcs - 02/25 | 02/20/2025 | 209.97 |
| 60356 | Community Therapy Services | SpEd Svcs - 10/24 | 02/20/2025 | 5,900.00 |
| 60357 | Corodata Shredding Inc | Shredding Svcs - 01/25 | 02/20/2025 | 44.74 |
| 60358 | El Paseo Childrens Center Inc. | SpEd Svcs - 12/24 | 02/20/2025 | 119,648.11 |
| 60359 | Oxford Consulting Services Inc. | SpEd Svcs - 12/24 | 02/20/2025 | 5,687.14 |
| 60360 | Alameda County Agricultural Fair Association | Facilities Rental - EOY Festival/Security Deposit - 01/25/24-02/25/25 | 02/25/2025 | 7,215.00 |
| 60361 | Alhambra | Office Supplies | 02/26/2025 | 73.94 |
| 60362 | Easy Envelopes | Office Supplies | 02/26/2025 | 322.00 |
| 60363 | GreenWorks Commerical Janitorial Services | Janitorial Svcs - 07/24 | 02/26/2025 | 2,192.50 |
| 60364 | The Fun and Game Experts | Event Rental Supplies - 05/28/25 | 02/26/2025 | 13,580.00 |
| ACH | Brekke Real Estate Inc | Rent - 02/25 | 02/03/2025 | 8,171.63 |
| ACH | Yardi Service Charge | Service fee for rent payment | 02/03/2025 | 0.95 |
| ACH | Modesto Irrigation District | Utility Svcs | 02/25/2025 | 241.56 |
| Total Disbursements | | | | \$ 190,685.15 |

North Bay

Check Register

For the period ended February 28, 2025

| Check Number | Vendor Name | Transaction Description | Check Date | Check Amount |
|----------------------------|---------------------------------|-------------------------|------------|---------------------|
| 30074 | Community Therapy Services | SpEd Svcs - 12/24 | 02/20/2025 | \$ 890.00 |
| 30075 | El Paseo Childrens Center Inc. | SpEd Svcs - 11/24 | 02/20/2025 | 9,898.62 |
| 30076 | Oxford Consulting Services Inc. | SpEd Svcs - 12/24 | 02/20/2025 | 1,306.00 |
| Total Disbursements | | | | \$ 12,094.62 |

Monterey Bay

Check Register

For the period ended February 28, 2025

| Check Number | Vendor Name | Transaction Description | Check Date | Check Amount |
|--------------|---------------------------------|-------------------------|----------------------------|----------------------------|
| 20087 | Community Therapy Services | SpEd Svcs - 12/24 | 02/20/2025 | \$ 3,540.00 |
| 20088 | El Paseo Childrens Center Inc. | SpEd Svcs - 11/24 | 02/20/2025 | 44,832.25 |
| 20089 | Oxford Consulting Services Inc. | SpEd Svcs - 12/24 | 02/20/2025 | 3,431.78 |
| | | | Total Disbursements | \$ <u>51,804.03</u> |

Central Coast

Check Register

For the period ended February 28, 2025

| Check Number | Vendor Name | Transaction Description | Check Date | Check Amount |
|--------------|---|-------------------------|----------------------------|---------------------|
| 70064 | El Paseo Childrens Center Inc. | SpEd Svcs - 11/24-12/24 | 02/20/2025 | \$ 13,049.16 |
| 70065 | Oxford Consulting Services Inc. | SpEd Svcs - 12/24 | 02/20/2025 | 55.00 |
| 70066 | Effectual Educational Consulting Services | SpEd Svcs - 12/24 | 02/26/2025 | 165.00 |
| | | | Total Disbursements | \$ 13,269.16 |

Coversheet

Approval of Minutes from the March 11, 2025 CalOPS Board Meeting (attached)

| | |
|----------------------------|---|
| Section: | IV. Consent Items |
| Item: (attached) | A. Approval of Minutes from the March 11, 2025 CalOPS Board Meeting |
| Purpose: | Vote |
| Submitted by: | |
| Related Material: | DRAFT 250311 CalOPS Board Minutes.pdf |

DRAFT



California Online Public Schools

California Online Public Schools

Minutes

California Online Public Schools (CalOPS) Board Meeting

Date and Time

Tuesday March 11, 2025 at 4:00 PM

Location

CalOPS NorCal: 580 N. Wilma Avenue, Suite G, Ripon, CA 95366

CalOPS SoCal: 33272 Valle Road, San Juan Capistrano, CA 92675

1201 Cara Road, Dinuba, CA 93618

32946 Calle San Marcos, San Juan Capistrano, 92675

3753 W. Norberry Street, Lancaster, CA 93536

9423 Reseda Blvd. Apt #230, Northridge, CA 91324

4108 W Avenue J6, Lancaster, CA 93536

Join Zoom Meeting

<https://californiaops-org.zoom.us/j/92843576813>

Meeting ID: 928 4357 6813

Dial In: +1 (669) 900-9128 ext. 928-4357-6813# US

This meeting is open to members of the public. For information about meetings or for members of the public who require special accommodations to attend, please visit our website at www.californiaops.org/governance or contact the school offices: Dana Hohn (NorCal) or Eva McGahey (SoCal) at (800) 906-5166 at least 24 hours prior to the meeting. The board packet can be made available for public review by contacting the school offices prior to the Board meeting in compliance with California open meeting law.

Directors Present

A. Pulsipher (remote), D. Rivas (remote), E. Wickliffe (remote), J. Stockdale (remote), P. Pulsipher (remote)

Directors Absent

M. Henjum

Guests Present

A. Larsen (remote), B. Jamero, D. Hertzler (remote), E. McGahey (remote), H. Tamayo (remote), J. Colombero, Jen Brunner (remote), Jose Alameida (remote), K. Eng (remote), L. Carter (remote), L. Dombek (remote), M. Brockway (remote), M. White (remote), R. Dreifus (remote), R. Romero (remote), R. Savage (remote), S. Ford (remote)

I. Opening Items

A. Roll Call

CalOPS Staff

Ashley Larsen - Administrative Assistant
Ally Ireland - High School Assistant Principal
Bernie Jamero - Assistant Director of Finance - NorCal Office
Dan Hertzler - Director of Operations
Eva McGahey - Administrative Assistant
Hannah Hurley - Elementary School Assistant Principal
Heather Tamayo - Middle School Principal
Jen Brunner - High School Assistant Principal
Jose Alameida - Math Teacher
Julie Colombero - Assistant Director of Operations, Family Relations - SoCal Office
LaChelle Carter - Director of Finance
Leslie Dombek - Director of Educational Services
Marcus White - Elementary School Principal
Matt Brockway - High School Principal
Richard Savage - Superintendent
Richie Romero - Deputy Superintendent
Ryan Dreifus - Assistant Director of Human Resources
Stephen Ford - Assistant Superintendent

Contracted Staff

Kate Eng - Charter Impact Director of Client Finance

B. Call the Meeting to Order

J. Stockdale called a meeting of the board of directors of California Online Public Schools to order on Tuesday Mar 11, 2025 at 4:05 PM.

C. Approval of Agenda

E. Wickliffe made a motion to Approve the Agenda for the CalOPS Board Meeting.

A. Pulsipher seconded the motion.

The motion did not carry.

Roll Call

M. Henjum Absent

D. Rivas Aye

J. Stockdale Aye

E. Wickliffe Aye

P. Pulsipher Aye

A. Pulsipher Aye

II. Public Comment

A. Public Comment

The Board welcomes participation by the members of the public telephonically. To address an item on the agenda, before the scheduled start of the meeting, an individual must write their name and a short description of the agenda item on which they wish to comment on the card provided and submit this to the Chair, along with any materials they want to have distributed to the Board. Individuals who wish to address the Board telephonically must contact the School Leader by phone or by email at least twenty four (24) hours before the scheduled start of the Board meeting. If the individual wants to provide any written materials to the Board, these should be emailed to the School Leader at least twenty-four (24) hours before the scheduled start of the meeting.

The total time for any individual to present, either in person or via telephone, on an item on the agenda shall not exceed three (3) minutes, or six (6) minutes if the individual requesting to comment is a non English speaker and requires a translator, unless the Board grants additional time. However, in compliance with Board policy and the Brown Act, the Board is not permitted to discuss or take action on non-agenda items. Individuals desiring to make a formal presentation to the Board on an item not on the agenda but desiring it be placed on the agenda must provide notice and written submissions detailing the subject of the presentation to the School Leader at least fourteen (14) days prior to the meeting. Any such presentations shall not exceed fifteen (15) minutes in duration, unless otherwise permitted by the Chair.

To view the Board Public Comment Policy, visit the CalOPS Governance Page at californiaops.org/governance.

No requests for public comment were submitted in advance. No member of the public was present in person.

III. Oral Reports

A. Superintendent's Report

R. Savage presented general school updates, including improving program interfaces, technology distribution, and internal processes. Systems are functioning, but leadership wants to improve them. Enrollment closed Friday due to reaching 8500 students (up to 8600 this week) being that is what the school is staffed for.

Two weeks ago, CalOPS had the Oversight Visit with Capistrano USD. It went very well and relationships are developing with the new Director of Charter Schools and Superintendent. Presentation was received positively. Annual Oversight Visit with Ripon USD will be later this week. Their Superintendent is retiring, but the relationship remains healthy.

B. Principals' Report (attached)

M. Brockway offered updates at the High School level. He noted planning for the end of the school year. He also gave shout outs to all of his Assistant Principals for their hard work.

H. Tamayo offered updates at the Middle School level. She noted the efforts towards getting students on camera for proctored assessments. PFT has just been completed, and the team is investigating new curriculum options for Science, Social Studies, and English and Language Arts. She also gave kudos to Assistant Principals for work supporting families.

M. White offered updates at the Elementary School level. He thanked teachers for onboarding students throughout this year and mentioned preparations for proctored assessments. He invited the Board to come and sit in on a LiveClass.

C. Charter Impact Financial Report for CalOPS

K. Eng presented the 2nd Interim Financial Report, covering actuals through the month of January. There were minimal changes; negligible increase in attendance versus prior projections, increased revenue due to SPED formula adjustments and grade band shifts, increased expenses due to SPED services.

Highlights:

- **Attendance:** Projections minimally increased(+0.3%) to prior month, though shares shifted between grade bands
- **Revenue: +\$3.0M (+3%),** driven by SPED funding adjustments + grade band share shifts
- **Expenses:+\$4.2M (+4%),** driven by SPED services
- **Surplus: \$4.9M** (4.6% of expenses)
- **Ending Fund balance: \$30.4M**

- Cash: \$38.8M as of 1/31

D. Policy, Compliance, and Legislative Updates

D. Hertzler presented his updates. He noted that updated Board Policies on this agenda are being brought to the board after confirming they aligned with the Board Bylaws recently approved. Also noted the Title IX Policy which has been updated per current Ed Code and legislation.

For compliance updates, he noted that CLA presented at CCSA with current and proposed changes for audits and compliance. He will be working through that information to ensure compliance for next year's audit.

In regard to legislative changes, highlights included 2500 proposed bills with CCSA monitoring ~170, and 47 of them are high priority. AB 1493, AB 84, SB 414, SB 719 will be ones to watch closely. D. Hertzler and E. McGahey have been working on advocacy, introducing CalOPS to all new State Senators and Assemblypeople and setting up meetings with those interested.

He reminded the board to fill out their Form 700s and they are due by the end of the month.

E. Educational Services Update

L. Dombek presented the School Enhancement Target Review for Quarter 2.

Highlights:

- Grad Rate - Every 10 weeks, 68% of 12th grade students in their 4th year of high school will be on track for graduation.
 - Goal met
- Academic - Every 10 weeks, 50% of PLC SMART goals (math and schoolwide) will be met.
 - Goal met
- Engagement - Every 10 weeks, 90% of students will receive 5 successful contacts.
 - Goal not met
 - Working to ensure current processes are accurately logging every contact
 - Expected that percentages will rise with proctored assessments

IV. Consent Items

- A. Approval of Minutes from the February 11, 2025 CalOPS Board Meeting (attached)
- B. Ratification of Special Education Service Contracts (attached)
- C.

Approval of Staffing Report (attached)

- D. **Approval of Expenditures over \$20k (attached)**
- E. **Approval of Check Registry**
- F. **Approval of Dual Enrollment Partnership Agreement with Saddleback Community College (attached)**
- G. **Approval of Title IX Policy (attached)**
- H. **Approval of CalOPS Employee Relocation and Hiring Policy (attached)**
- I. **Approval of Board Policies (attached)**

E. Wickliffe made a motion to approve the Consent Agenda, Items A-I.

D. Rivas seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

- A. Pulsipher Aye
- D. Rivas Aye
- P. Pulsipher Aye
- M. Henjum Absent
- J. Stockdale Aye
- E. Wickliffe Aye

V. Action Items

A. Approval of 2nd Interims (attached)

E. Wickliffe made a motion to approve Action Item A, 2nd Interims.

A. Pulsipher seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

- A. Pulsipher Aye
- E. Wickliffe Aye
- P. Pulsipher Aye
- D. Rivas Aye
- J. Stockdale Aye
- M. Henjum Absent

VI. Closing Items

A. Adjourn Meeting

E. Wickliffe made a motion to adjourn the CalOPS Board Meeting.

P. Pulsipher seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

E. Wickliffe Aye
M. Henjum Absent
P. Pulsipher Aye
J. Stockdale Aye
A. Pulsipher Aye
D. Rivas Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 4:47 PM.

Respectfully Submitted,
J. Stockdale

Coversheet

Approval of Minutes from the March 31, 2025 CalOPS Special Board Meeting (attached)

| | |
|--------------------------|--|
| Section: | IV. Consent Items |
| Item: | B. Approval of Minutes from the March 31, 2025 CalOPS Special Board Meeting (attached) |
| Purpose: | Vote |
| Submitted by: | |
| Related Material: | Draft 250331 CalOPS Special Board Minutes.pdf |

DRAFT



California Online Public Schools

California Online Public Schools

Minutes

California Online Public Schools (CalOPS) Special Board Meeting

Date and Time

Monday March 31, 2025 at 3:30 PM

Location

CalOPS NorCal: 580 N. Wilma Avenue, Suite G, Ripon, CA 95366

CalOPS SoCal: 33272 Valle Road, San Juan Capistrano, CA 92675

1201 Cara Road, Dinuba, CA 93618

32946 Calle San Marcos, San Juan Capistrano, 92675

3753 W. Norberry Street, Lancaster, CA 93536

9423 Reseda Blvd. Apt #230, Northridge, CA 91324

4108 W Avenue J6, Lancaster, CA 93536

Join Zoom Meeting

<https://californiaops-org.zoom.us/j/92843576813>

Meeting ID: 928 4357 6813

Dial In: +1 (669) 900-9128 ext. 928-4357-6813# US

This meeting is open to members of the public. For information about meetings or for members of the public who require special accommodations to attend, please visit our website at www.californiaops.org/governance or contact the school offices: Dana Hohn (NorCal) or Eva McGahey (SoCal) at (800) 906-5166 at least 24 hours prior to the meeting. The board packet can be made available for public review by contacting the school offices prior to the Board meeting in compliance with California open meeting law.

Approved by CalOPS Board of Directors April 8, 2025

Directors Present

A. Pulsipher (remote), D. Rivas (remote), E. Wickliffe (remote), J. Stockdale (remote), P. Pulsipher (remote)

Directors Absent

M. Henjum

Guests Present

B. Jamero, D. Hertzler (remote), E. McGahey, J. Sitomer (remote), L. Carter (remote), R. Romero (remote), R. Savage (remote), S. Ford (remote)

I. Opening Items

A. Roll Call

CalOPS Staff

Bernie Jamero - Assistant Director of Finance - NorCal Office

Dan Hertzler - Director of Operations

Eva McGahey - Administrative Assistant - SoCal Office

LaChelle Carter - Director of Finance

Richard Savage - Superintendent

Richie Romero - Deputy Superintendent

Stephen Ford - Assistant Superintendent

Contracted Staff

James Sitomer

B. Call the Meeting to Order

J. Stockdale called a meeting of the board of directors of California Online Public Schools to order on Monday Mar 31, 2025 at 3:32 PM.

C. Approval of Agenda

E. Wickliffe made a motion to approve the agenda.

A. Pulsipher seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

D. Rivas Aye

J. Stockdale Aye

P. Pulsipher Aye

E. Wickliffe Aye

M. Henjum Absent

A. Pulsipher Aye

II. Public Comment

A. Public Comment

The Board welcomes participation by the members of the public telephonically. To address an item on the agenda, before the scheduled start of the meeting, an individual must write their name and a short description of the agenda item on which they wish to comment on the card provided and submit this to the Chair, along with any materials they want to have distributed to the Board. Individuals who wish to address the Board telephonically must contact the School Leader by phone or by email at least twenty four (24) hours before the scheduled start of the Board meeting. If the individual wants to provide any written materials to the Board, these should be emailed to the School Leader at least twenty-four (24) hours before the scheduled start of the meeting.

The total time for any individual to present, either in person or via telephone, on an item on the agenda shall not exceed three (3) minutes, or six (6) minutes if the individual requesting to comment is a non English speaker and requires a translator, unless the Board grants additional time. However, in compliance with Board policy and the Brown Act, the Board is not permitted to discuss or take action on non-agenda items. Individuals desiring to make a formal presentation to the Board on an item not on the agenda but desiring it be placed on the agenda must provide notice and written submissions detailing the subject of the presentation to the School Leader at least fourteen (14) days prior to the meeting. Any such presentations shall not exceed fifteen (15) minutes in duration, unless otherwise permitted by the Chair.

To view the Board Open Meeting Policy, visit the CalOPS Governance Page at californiaops.org/governance.

No requests for public comment were submitted in advance. No member of the public was present in person.

III. Action Items

A. Approval of Auditor Selection (attached)

E. Wickliffe made a motion to approve Action Item A, Auditor Selection.

L. Carter presented Action Item A, Auditor Selection for 2024-25. There were no additional questions posed by the board.

The board **VOTED** to approve the motion.

Roll Call

M. Henjum Absent

J. Stockdale Aye

A. Puisipher Aye

E. Wickliffe Aye

D. Rivas Aye

P. Puisipher Aye

IV. Closing Items

A. Adjourn Meeting

E. Wickliffe made a motion to adjourn the CalOPS Special Board Meeting.

A. Pulsipher seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

E. Wickliffe Aye

P. Pulsipher Aye

A. Pulsipher Aye

M. Henjum Absent

D. Rivas Aye

J. Stockdale Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 3:37 PM.

Respectfully Submitted,

J. Stockdale

Coversheet

Ratification of Special Education Service Contracts (attached)

| | |
|--------------------------|--|
| Section: | IV. Consent Items |
| Item: | C. Ratification of Special Education Service Contracts (attached) |
| Purpose: | Vote |
| Submitted by: | |
| Related Material: | 250408 Approved SPED Contracts.pdf 2024-25 SPED Contracts - New Addenda for Mar.pdf |

SPED Contracts

April 8, 2025 CalOPS Board Meeting

| NEW ADDENDA | | |
|---|---|-----------------------------|
| 2024-25 SERVICE PROVIDERS/CONTRACTS | Addendum Notes | Addendum Status |
| Visual Processing Institute (Non-NPA) | 45-min minimum and IEP attendance | FULLY EXECUTED 3/11/2025 |
| Oxford Consulting Services, Inc. | OT provided by COTA | FULLY EXECUTED 3/12/2025 |
| NJA Therapy Services, Inc. | No Show/Late Cancellation for Virtual or Center-Based | FULLY EXECUTED 3/17/2025 |
| Casa Pacifica Centers for Children & Families (NPS/RTC) | DHH Services | FULLY EXECUTED 3/27/2025 |



California Online Public Schools

Addendum to Master Contract School Year: 2024-25

The purpose of this document is to make known certain items regarding the Nonpublic, Nonsectarian School/Agency Services Master Contract **2024-2025** between **California Online Public Schools** and **Visual Processing Institute**.

In consideration of the mutual promises herein, the parties, intending to be legally bound, hereby agree that the following constitutes additional terms and conditions to the stated contract. These services will be designated to California Online Public School's students for the **2024-2025** school year effective **November 12, 2024**.

Visual Processing Institute has agreed to extend vision services at a 45-minute minimum at 200.00 per hour. Provider will bill for IEP meeting attendance at \$350 per hour.

The parties reaffirm that, other than what is stated in this addendum, no other terms or conditions of the above-mentioned original contract have been modified, negated, or amended.

Signed by: Kalie McCartin
Signature: Kalie McCartin
Printed Name: Kalie McCartin
Title: CEO
NPA/S: N/A
Dated: 03/11/2025

Signed by: Phil Wenker
Signature: Phil Wenker
Printed Name: Phil Wenker
Title: Director of Student Services
LEA: California Online Public Schools
Dated: 03/07/2025



Treating Beyond 20/20

Kalie McCartin, O.D.

Specializing in Visual Rehabilitation,
Pediatric Vision Care, and Sports Vision
www.VisualProcessingInstitute.com
Phone: 424-407-3303 Fax: 424-407-3309

*31461 Rancho Viejo Road, Suite 103
San Juan Capistrano, CA 92675
*10801 National Blvd, Suite 430
Los Angeles, CA 90064

*2790 Skypark Drive, Suite 115
Torrance, CA 90505
*2424 SE Bristol Street, Suite 200
Newport Beach, CA 92660

Vision Therapy Program Estimate

Summary of charges:

- Optometric Visual Processing Evaluation: \$600
- Doctor's Hourly Rate for Meetings: \$350
- Optometric Visual Therapy Session: 45-minute session: \$200
- Progress Report: 45-minute office visit: \$400
 - Progress reports are recommended every 12 sessions

Cancellations:

- Missed therapy sessions that are canceled with greater than a 48-hour notice are still charged but are given a credit that is good to be made up within 30 days of the originally scheduled session and can be made up in advance before the originally scheduled session.
- Therapy sessions that are **missed or canceled within less than 48 hours** of the therapy start time will be forfeited, and **the full amount** of the session will be charged. *Please see our cancellation policy for details.

We are very excited to have you in our vision therapy program. It is our promise to you to individualize the program to suit your needs and make it as efficient as possible. In return, we expect open communication and an equal level of commitment from you when it comes to staying on schedule and completing therapy sessions to the best of your ability. There is a great deal of planning involved in individual vision therapy and we appreciate your consideration when scheduling challenges present themselves. Thank you and we look forward to maximizing your vision potential.

Visual Processing Institute Team
Info@visualprocessinginstitute.com

I have read and acknowledged the above information, and my questions have been answered.

Patient Name: _____

Signed: _____ Relation to patient: _____ Date: _____



California Online Public Schools

Addendum to Master Contract School Year: 2024-25

The purpose of this document is to make known certain items regarding the Nonpublic, Nonsectarian School/Agency Services Master Contract **2024-2025** between **California Online Public Schools** and **Oxford Consulting Services, INC.**


In consideration of the mutual promises herein, the parties, intending to be legally bound, hereby agree that the following constitutes additional terms and conditions to the stated contract. These services will be designated to California Online Public School's students effective for the **2024-2025** school year.

Oxford Consulting Services, INC. will extend occupational therapy services provided by a COTA at 80.00 per hour.

The parties reaffirm that, other than what is stated in this addendum, no other terms or conditions of the above-mentioned original contract have been modified, negated, or amended.

DocuSigned by:

 Signature: _____
0791A05C22861428...
 Printed Name: Christina Russi
 Title: Director Clinical Operations and Growth
 NPA/S: oxford consulting services
 Dated: 03/12/2025

Signed by:

 Signature: _____
52DBB4300BE14E4...
 Printed Name: Phil Wenker
 Title: Director of Student Services
 LEA: California Online Public Schools
 Dated: 03/12/2025



California Online Public Schools

Addendum to Master Contract School Year: 2024-25

The purpose of this document is to make known certain items regarding the Nonpublic, Nonsectarian School/Agency Services Master Contract **2024-2025** between **California Online Public Schools** and NJA Therapy Services Inc.

In consideration of the mutual promises herein, the parties, intending to be legally bound, hereby agree that the following constitutes additional terms and conditions to the stated contract. These services will be designated to California Online Public School's students for the **2024-2025** school year.

CalOPS will pay Contractor for No Show, Late Cancellations based on the rate sheet provided at 105.00 per session for in-home services and 95.00 for virtual or center-based services.

The parties reaffirm that, other than what is stated in this addendum, no other terms or conditions of the above-mentioned original contract have been modified, negated, or amended.

Signed by: Naomi Achondo
 Signature: Naomi Achondo
 Printed Name: Naomi Achondo
 Title: CEO
 NPA/S: NJA Therapy Services Inc
 Dated: 03/17/2025

Signed by: Phil Wenker
 Signature: Phil Wenker
 Printed Name: Phil Wenker
 Title: Director of Student Services
 LEA: California Online Public Schools
 Dated: 03/17/2025



NJA Therapy CENTER

3629 Lynoak Dr
Pomona, CA 91767

IEE ASSESSMENT RATE

****Inclusive of materials, observation, test administration, scoring, report writing
2 hours of IEP Attendance (MAX)**

| | |
|---------------------------|--------|
| Occupational Therapy (OT) | \$1500 |
| OT SIPT Evaluation | \$2500 |
| Speech Language | \$1500 |
| Physical Therapy (PT) | \$1200 |
| Assistive Technology | \$1000 |

SESSION RATE

Virtual or CENTER Based

*****Rates can be negotiated**

| | |
|---|----------------------|
| OT | \$130/SESSION |
| Speech Language | \$130/SESSION |
| PT VIRTUAL ONLY | \$130/SESSION |
| AT service/ Consult | \$95/HR |
| IEP Attendance in excess of 2 hrs., <i>billed at 1hr minimum</i> | \$95/HR |
| LATE CANCELLATION/NO SHOW (same day cancellation) | \$95 |

**** In HOME (within 15 mile range of our center) \$200 per session (max 50 minutes); \$105 for no show/ same day cancellation**



California Online Public Schools

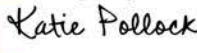
Addendum to Master Contract School Year: 2024-25

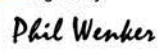
The purpose of this document is to make known certain items regarding the Nonpublic, Nonsectarian School/Agency Services Master Contract **2024-2025** between **California Online Public Schools** and **Casa Pacifica Centers for Children & Families (CASA)**.

In consideration of the mutual promises herein, the parties, intending to be legally bound, hereby agree that the following constitutes additional terms and conditions to the stated contract. These services will be designated to California Online Public School's students for the **2024-2025** school year effective **January 21, 2025**.

CASA will bill 143.17 for DHH services (which may include both direct and indirect services)

The parties reaffirm that, other than what is stated in this addendum, no other terms or conditions of the above-mentioned original contract have been modified, negated, or amended.

DocuSigned by:

 Signature: _____
F9DFF00C8C7B486...
 Printed Name: Katie Pollock
 Title: ^{CFO} _____
 NPA/S: 56-72546-7087984
 Dated: 03/27/2025

Signed by:

 Signature: _____
32UDB4306BE14E4...
 Printed Name: Phil Wenker
 Title: Director of Student Services
 LEA: California Online Public Schools
 Dated: 03/27/2025

Coversheet

Approval of Staffing Report (attached)

| | |
|--------------------------|--|
| Section: | IV. Consent Items |
| Item: | D. Approval of Staffing Report (attached) |
| Purpose: | Vote |
| Submitted by: | |
| Related Material: | David Paski Resume 2025.pdf CalOPS Staffing Report - 04.08.25.pdf |

DAVID PASKI



OBJECTIVE

Education Specialist position (Mild/Mod) position.

SUMMARY

Professional educator experienced in both virtual and in-person settings. Proven ability to manage challenging caseloads to support students with special needs and their families. Strong team contributor, with effective collaboration and communication skills.

EXPERIENCE

2019-2025 Special Day Class Teacher- Mild/Moderate, 4,5 & 6th Grades

2017-2019 Resource Teacher, K-6th Grades
Anaheim Elementary School District, Anaheim, CA

2015-2017 Resource Teacher, K-8th Grades

2012-2015 Elementary Teacher, 4th & 5th Grades
California Connections Academy Charter School, San Juan Capistrano, CA

EDUCATION

2015 Education Specialist Teacher Preparation Program

2012 Multiple Subject Teacher Preparation Program
Concordia University, Irvine, CA

1998 Bachelor of Science, Business Administration - Concentration in Marketing
San Jose State University, San Jose, CA

CERTIFICATIONS

2019 Multiple Subject Clear Credential
Education Specialist Clear Credential
UC San Diego Extension, San Diego, CA

PROFESSIONAL DEVELOPMENT

Love & Logic, Restorative Practices, Whole Brain Teaching, Calm Classroom, Twig Science

TECHNOLOGY

Mac & Windows, Office, Google, Promethean Board

WORK HISTORY

2006-2009 *Commercial Construction:* Project Estimator, Pacific Architectural Millwork, Brea, CA

2003-2006 *Commercial Construction:* Contracts Manager, Sheedy Hoist, Santa Fe Springs, CA

1998-2002 *Technology:* Marketing Manager, Quantum Corporation, San Jose, CA



CalOPS Staffing Report April 2025

New Hires

| Name | Title | Salary | Start Date |
|-------------|---------------------------|--------------|------------|
| David Paski | Special Education Teacher | \$117,020.25 | 3/17/2025 |

Departing Employees

| Name | Title | Last Day of Work | Reason for Leaving |
|------------------|--------------------------|------------------|--------------------|
| Viridiana Acosta | Administrative Assistant | 3/14/2025 | |

Coversheet

Approval of Expenditures over \$20k (attached)

Section: IV. Consent Items
Item: E. Approval of Expenditures over \$20k (attached)
Purpose: Vote
Submitted by:
Related Material: 24-25 CalOPS Over 20K (POs & Invoices) - April Board Meeting.pdf
Purchase Orders Over 20k April 2025 Board Meeting.pdf

CalOPS PURCHASE ORDERS Over 20k

| Number | Date | Requestor | Vendor | Purpose | Amount |
|-------------|-----------|----------------|--------------------|---|--------------|
| 2024-25-100 | 3/26/2025 | Richie/Britnie | WestEd | Leadership Coaching Project- 25/26 SY - Revised Quote | \$306,250.00 |
| 2024-25-101 | 3/27/2025 | Richie/Britnie | MAGIC SOFTWARE INC | Improved system integration | \$20,000.00 |

CalOPS INVOICES To Be Paid Over 20k

(Invoices will be processed for payment once Board has approved)

| Date Paid by ACH/WIRE | Uploaded to Charter Impact | Batch Date | Batch School or ACH/WIRE | Vendor | Invoice# | Date of Invoice | Amount | Description | School Allocation |
|-----------------------|----------------------------|------------|--------------------------|--|--------------|-----------------|--------------|---|------------------------------|
| | 3/5/2025 | 3/5/2025 | SoCal | Capistrano Unified School District | 68U0970 | 02/27/2025 | \$82,374.00 | District Oversight Fees | SoCal |
| 03/11/2025 | | | ACH | HSA | | | \$21,182.64 | Benefits | All Schools |
| 03/12/2025 | | | ACH | Empower | | | \$195,389.85 | Benefits | All Schools |
| | 3/13/2025 | 3/12/2025 | SoCal | Oxford Consulting Services Inc | 167030 | 01/31/2025 | \$111,024.00 | SPED Services | All Schools |
| | 3/13/2025 | 3/12/2025 | SoCal | Oxford Consulting Services Inc | 167039 | 01/31/2025 | \$23,858.95 | SPED Services | SoCal |
| | 3/13/2025 | 3/12/2025 | SoCal | Effectual Educational Consulting Services | 12860 | 12/31/2024 | \$24,418.90 | SPED Services | SoCal |
| | 3/13/2025 | 3/12/2025 | SoCal | Milestones Therapy Group | 1212 Revised | 01/15/2025 | \$72,952.65 | SPED Services | School Allocation on Invoice |
| | 3/13/2025 | 3/12/2025 | SoCal | Milestones Therapy Group | 1219 Revised | 02/11/2025 | \$97,683.07 | SPED Services | School Allocation on Invoice |
| | 3/13/2025 | 3/12/2025 | NorCal | Young Minney & Corr LLP | 14508 | 01/25/2025 | \$35,730.00 | SPED Legal | NorCal |
| 03/13/2025 | | | ACH | Pacific Hotel Management Inc- Hyatt Regency | #30823867 | 2/6/2025 | \$80,000 | BTS 25-26 SY -Deposit | All Schools |
| 03/19/2025 | | | ACH | MetLife | Feb 2025 | 3/18/2025 | \$74,839.55 | Benefits | All Schools |
| 03/20/2025 | | | ACH | Cigna Health | | | \$434,581.51 | Staff Medical Benefits | All Schools |
| | 3/20/2025 | 3/20/2025 | SoCal | TTCASUCCESS | 110 | 03/07/2025 | \$143,996.31 | SPED Services | School Allocation on Invoice |
| | 3/20/2025 | 3/20/2025 | SoCal | TTCASUCCESS | 88 | 02/15/2025 | \$112,634.55 | SPED Services | School Allocation on Invoice |
| | 3/20/2025 | 3/20/2025 | SoCal | Clifton Larson Allen | L251140229 | 03/18/2025 | \$25,446.00 | Professional Services: Accounting Services/Audit | All Schools |
| | 3/20/2025 | 3/20/2025 | SoCal | Nasco | 694992 | 03/17/2025 | \$21,101.85 | Instructional: Other Curriculum | All Schools |
| | 3/20/2025 | 3/20/2025 | SoCal | SoftMSP, LLC | 1005 | 02/28/2025 | \$21,584.00 | Facilities: Equipment/Supplies | All Schools |
| 03/24/2025 | | | ACH | InterPres Corporation | | | \$31,114.80 | SoCal Office Rent | SoCal |
| 03/25/2025 | | | ACH | SoftMSP | 1008 | 3/18/2025 | \$670,697.50 | Additional Chromebooks | All Schools |
| 03/26/2025 | | | ACH | JP Morgan Chase Bank | | 02/28/2025 | \$101,055.57 | District Corporate Card Purchases - AutoPay | All Schools |
| 03/26/2025 | | | ACH | Empower | | | \$196,575.39 | Benefits | All Schools |
| 03/26/2025 | | | ACH | HSA | | | \$20,788.26 | Benefits | All Schools |
| | 3/28/2025 | 3/27/2025 | SoCal | El Paseo Children's Center Inc. | 3571 | 01/31/2025 | \$219,974.72 | SPED Services | SoCal |
| | 3/28/2025 | 3/27/2025 | SoCal | Casa Pacifica Centers for Children & Families | 36752 | 02/28/2025 | \$36,400.00 | SPED Services | SoCal |
| | 3/28/2025 | 3/27/2025 | NorCal | El Paseo Children's Center Inc. | 3572 | 01/31/2025 | \$90,249.62 | SPED Services | NorCal |
| | 3/28/2025 | 3/27/2025 | Central Valley | El Paseo Children's Center Inc. | 3573 | 01/31/2025 | \$43,764.34 | SPED Services | Central Valley |
| | 3/28/2025 | 3/27/2025 | Monterey Bay | El Paseo Children's Center Inc. | 3576 | 01/31/2025 | \$21,452.46 | SPED Services | Monterey Bay |
| | 3/28/2025 | 3/27/2025 | SoCal | SoftMSP, LLC | 1007 | 03/15/2025 | \$44,137.46 | Facilities: Equipment/Supplies | All Schools |
| | | | Pending | CSC | 1843983-1 | 02/21/2025 | \$22,500.00 | Professional Services: Other School Expense | All Schools |
| | | | Pending | DLR Ticket Fulfillment C/O The Disneyland Resort | | 03/28/2025 | \$21,328.00 | Student Related: Student Activities-Grad Nite 2025 | All Schools |
| | | | Pending | CFOMW Tax, LLC | | 3/28/2025 | \$384,000.00 | Professional Services: Other School Expense | All Schools |
| | | | Pending | Pacific Hotel Management Inc- Hyatt Regency | #30823867 | 02/06/2025 | \$95,000.00 | BTS 25-26 SY - 2nd Deposit | All Schools |
| | | | Pending | Charter Impact | 17172 | 04/01/2025 | \$122,495.00 | Professional Services: Other School Contracted Services | All Schools |
| | | | Pending | Pacific Hotel Management Inc- Hyatt Regency | #30823867 | 02/06/2025 | \$95,000.00 | BTS 25-26 SY 3rd Deposit | All Schools |



2024-2025 PURCHASE ORDER

California Online Public Schools
33272 Valle Road, San Juan Capistrano, CA 92675
(949) 461-1667 Phone (949) 240-7895 Fax

| | |
|--|--|
| Purchase Order Number: <u>2024 - 25 - 100</u> | Vendor: <u>WestEd</u> |
| Date: <u>3/26/2025</u> | Address: <u>730 Harrison Street</u> |
| Vendor Contact Name: <u>Ayele Dodoo</u> | City: <u>San Francisco</u> |
| Vendor Phone Number: <u>877-493-7833</u> | State: <u>CA</u> |
| Vendor Fax Number: _____ | Zip: <u>94107</u> |
| Email P.O. to vendor? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| Vendor Email: <u>adodoo@wested.org</u> | |

Requester: _____

Department: _____

Intent/Purpose: _____

Signature: _____ **Date:** _____

| Product/Description | Sales Quote# | Item # | Cost | Qty | Total Cost |
|---|--------------|--------|--------------|-----|---------------|
| Six (6), 2-hour virtual sessions-Up to 20 People | - | - | \$ 40,000.00 | 1 | \$ 40,000.00 |
| System leadership-Full-day, in-person retreat -Up to 15 People | - | - | \$ 26,250.00 | 1 | \$ 26,250.00 |
| Six (6), 2-hour virtual sessions-Up to 30 People | - | - | \$ 60,000.00 | 1 | \$ 60,000.00 |
| Six (6), 2-hour virtual sessions-Up to 20 People | - | - | \$ 40,000.00 | 1 | \$ 40,000.00 |
| Eight (8), 90-minute or Twelve (12), 60-minute coaching sessions, orientation + CALL Survey | - | - | \$ 20,000.00 | 7 | \$ 140,000.00 |
| * Project Timeline July 2025 - June 2026 | | | | | \$ - |
| *Payment Schedule This is a fixed-price contract. 50% shall be due on October 31, 2025 50% shall be due on June 30, 2026 | | | | | \$ - |
| ***See attached SOW for details. | | | | | \$ - |
| DocuSigned by: | | | | | \$ - |

| | | |
|--|--------------------|---------------------|
| Signatures (or email approval): DocuSigned by: <u><i>Denise Jamero</i></u> 03/26/2025 <small>9491260142147D...</small> Purchaser/Requestor DocuSigned by: <u><i>[Signature]</i></u> 03/26/2025 <small>63FF3C6EE6DA7E...</small> Administrative Approval (required) DocuSigned by: <u><i>Denise Jamero</i></u> 03/26/2025 <small>6E5D3AFA47A644A...</small> Finance Approval (required) | Order Total | \$306,250.00 |
| <input type="checkbox"/> via email approval (see attached) | | |



Proposal for California Online Public Schools Solidifying Systemwide Leadership Capacity

Scope of Work:

WestEd will provide professional learning services to leaders in The California Online Public Schools. The focus of this scope is to enhance and sustain the leadership capacity of central office and K-12 leaders. Leaders will experience services that deepen leadership capacity and align leadership practices. The impact will be measured through the administration of the CALL Survey to school and district personnel as a pre, interim, and post-assessment to track progress.

Lead the Learning - Build Your Leadership Playbook:

This workshop series is designed to support leaders in assessing and growing current leadership and learning strategies through the exploration of the following topics:

- Personal Leadership and Emotional Intelligence
- Relationship Management
- Building and Sustaining Teams
- Talent Management
- Coaching
- Facilitation

Cohort 1

| Session Format | Cost |
|-----------------------------------|--------------------------|
| Six (6) two-hour virtual sessions | \$40,000/up to 20 people |

Cohort 2

| Session Format | Cost |
|-----------------------------------|--------------------------|
| Six (6) two-hour virtual sessions | \$60,000/up to 30 people |

Leadership Retreat:

The Leadership retreat will provide an opportunity for leaders to reflect on the first half of the school year, continue to build relationships, and determine the focus of the upcoming semester.

WestEd will:

*Proposal for California Online Public Schools - Solidifying Systemwide Leadership Capacity
Proposal presented February 2025*



Proposal for California Online Public Schools Solidifying Systemwide Leadership Capacity

- Conceptualize, plan, and facilitate Leadership Retreat
- Develop meeting protocols and co-facilitate an interactive retreat
- Debrief meeting outcomes and plan next steps

| Team Composition | Number of Sessions and Timeline | Cost |
|-------------------|---------------------------------|--------------------------|
| System Leadership | Full-day, in-person retreat | \$26,250/up to 15 people |

Leading from the Middle:

This workshop series provides a learning space for systems leaders to lead for equity and innovation from the middle. They will practice using tools and frameworks to understand and navigate the demands of systems-level leadership and the reality of constant change. Additionally, they will practice effective project leadership and team development strategies through exploration of the following topics:

- The Pivotal Role of Central Office Leaders
- Doing Differently with Less
- Distributing Leadership: Breaking Down Silos
- Creating and Leading Agile Teams
- Managing the Leadership Pipeline
- Leadership Transitions: Managing Organizational Knowledge

| Session Format | Cost |
|-----------------------------------|--------------------------|
| Six (6) two-hour virtual sessions | \$40,000/up to 20 people |

Leadership Coaching:

WestEd will provide executive leaders with resources (i.e. current applicable research and planning support) as requested. The focus of the coaching will be based on the following:

- Self-identified needs of the leader receiving coaching
- The Comprehensive Assessment of Leadership for Learning (CALL) assessment provides feedback on the research-based leadership practices necessary to improve teaching and learning



**Proposal for California Online Public Schools
Solidifying Systemwide Leadership Capacity**

| Number of Sessions | Cost |
|---|---|
| Eight (8), 90-minute or Twelve (12), 60-minute coaching sessions, orientation + CALL Survey | \$20,000/per leader (seven leaders leaders total) |

Total Project Cost:

| | |
|-------------------------------|------------------|
| Playbook for Leaders Cohort 1 | \$40,000 |
| Playbook for Leaders Cohort 2 | \$60,000 |
| Leadership Retreat | \$26,250 |
| Leading From the Middle | \$40,000 |
| Leadership Coaching | \$140,000 |
| Total | \$306,250 |

WestEd will provide all services in person and via video-conferencing, phone, and email.

Project Timeline:

July 2025 - June 2026

Payment Schedule:

This is a fixed-price contract.

- 50% shall be due on October 31, 2025
- 50% shall be due on June 30, 2026

After reviewing the proposal, if you decide the proposed scope and timeframe should be altered further, we would be happy to make modifications and provide a revised estimated fee. We appreciate the confidence you have in WestEd and look forward to working with the California Online Public Schools on this project. If you have any questions about the proposal, please contact Ayele Dadoo, Ed.D. at Adadoo@wested.org.

WestEd policies require adherence to the CDC and California Department of Public Health.



2024-2025 PURCHASE ORDER

California Online Public Schools
33272 Valle Road, San Juan Capistrano, CA 92675
(949) 461-1667 Phone (949) 240-7895 Fax

| | | | |
|------------------------|---|----------|---------------------------|
| Purchase Order Number: | <u>2024 - 25 - 101</u> | | |
| Date: | <u>3/27/2025</u> | Vendor: | <u>MAGIC SOFTWARE INC</u> |
| Vendor Contact Name: | <u>Sean Strathy</u> | Address: | <u>N/A</u> |
| Vendor Phone Number: | <u>(845) 642-4001</u> | | |
| Vendor Fax Number: | | City: | |
| Email P.O. to vendor? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | State: | |
| Vendor Email: | <u>sean.strathy@magicedtech.com</u> | Zip: | |

Requester: Richie Romero

Department: Admin

Intent/Purpose: Improved system integration

DocuSigned by:
Richie Romero **Date:** 03/27/2025
FE9DD366CFFD491...

Signature: _____ **Date:** _____

| Product/Description | Sales Quote# | Item # | Cost | Qty | Total Cost |
|---|--------------|--------|-------------|-----|--------------------|
| Project Management-Coordination and oversight of the project. | - | - | \$ 3,500.00 | 1 | \$ 3,500.00 |
| Stakeholder Interviews-Sessions with California Online Public Schools team members. | - | - | \$ 3,000.00 | 1 | \$ 3,000.00 |
| System Architecture Review-Detailed review of current SIS and LMS setups. | - | - | \$ 5,000.00 | 1 | \$ 5,000.00 |
| Data Model Analysis-Analysis of data integration and integrity. | - | - | \$ 3,500.00 | 1 | \$ 3,500.00 |
| Technical Feasibility Study-Assessment of potential migrations. | - | - | \$ 2,000.00 | 1 | \$ 2,000.00 |
| Discovery Report Compilation-Creation of the comprehensive report. | - | - | \$ 2,000.00 | 1 | \$ 2,000.00 |
| Strategic Presentation-Presentation of findings and recommendations. | - | - | \$ 1,000.00 | 1 | \$ 1,000.00 |
| DocuSigned by: | | | | | \$ - |
| Signatures (for email approval): | | | | | Order Total |
| Denise Anderson 03/27/2025 | | | | | \$20,000.00 |

| | | | | |
|---------------------------------|------------------------|------|-------------------|--|
| Purchaser/Requestor | <u>Denise Anderson</u> | Date | <u>03/28/2025</u> | |
| DocuSigned by: | | | | <input type="checkbox"/> via email approval (see attached) |
| Administrator Approval required | <u>Denise Anderson</u> | Date | <u>03/28/2025</u> | |
| Finance Approval required | | Date | | |



California Online
Public Schools

Statement of Work

Discovery Phase - California Online Public Schools Technical
Infrastructure and Application Management Services



Date: March 26th, 2025
Submitted by: [Sean Strathy](#)

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Introduction

This Statement of Work (“SOW”), effective as of 27th March 2025 (“Effective Date”), is made as part of the Master Services Agreement of (the “MSA”) by and between **California Online Public Schools** and **Magic Software Inc.** (“Magic” or “Magic EdTech”).

This SOW will be governed by the Terms and Conditions set forth in the MSA. Additional terms and conditions that apply to the tasks defined in this SOW are provided below and shall govern in the case of any conflicts with the terms of the MSA.

Executive Summary

Project Overview

California Online Public Schools currently utilizes SaaS versions of SIS and LMS from different partners, experiencing integration challenges due to inconsistent data models and feature gaps. The proposed project aims to conduct a comprehensive discovery phase to evaluate these systems, identifying inefficiencies and potential improvements. This phase will explore the possibility of migrating to Canvas Community Edition or an alternative SIS, based on the findings. The insights gained will inform a strategic plan to optimize and potentially transform California Online Public Schools's educational technology landscape.

Why Magic?

Magic EdTech brings unparalleled expertise in educational technology integration and management. With a proven track record of resolving complex system challenges and implementing scalable solutions, Magic EdTech is ideally positioned to guide California Online Public Schools through a strategic enhancement of its technical infrastructure.

Key Benefits of Partnering with Magic

✓ **Instructure Partner:** Magic EdTech’s has been a build-service partner leveraging Instructure solutions.

✓ **Expert Analysis and Insightful Recommendations:** Magic EdTech’s depth of experience ensures not only the identification of existing issues but also the provision of actionable, forward-thinking solutions that align with educational best practices and technological advancements.

✓ **Customized Solutions:** Understanding that one size does not fit all in educational technology, Magic EdTech tailors solutions specifically to meet the unique needs and challenges of California Online Public Schools.

✓ **Strategic Long-term Planning:** Beyond immediate fixes, Magic EdTech emphasizes sustainable, scalable strategies that accommodate future growth and technological evolution.

Project Execution Strategy



The project will be executed over a 5 week period, structured around a series of targeted workshops and analysis sessions. These sessions will involve direct interactions with California Online Public Schools’s key stakeholders to ensure a thorough understanding of the needs and challenges with existing solution. Magic EdTech will deploy a dedicated Project Management Office (PMO) to oversee all project activities, ensuring milestones are met within the planned timeframes and budgets. A phased approach allows for meticulous assessment and detailed reporting, culminating in a strategic presentation of findings and recommendations.

This document outlines the scope, assumptions, exclusions, required client inputs, and deliverables for the engagement, and pricing. Magic EdTech is committed to delivering an efficient, high-quality, and scalable solution that aligns with California Online Public Schools long-term digital transformation objectives.

Scope of Work

The scope of work for the discovery phase is designed to thoroughly assess and analyze the current integration between California Online Public Schools's SIS and LMS systems, understand the user experiences and operational challenges, and evaluate the feasibility of potential system transitions. This comprehensive analysis will set the foundation for detailed recommendations and strategic planning for future improvements.

| Kick-off Meeting & Stakeholder Interviews | Establish project scope, objectives, and stakeholder alignment. Gather insights on challenges, usage, and expectations from system users and administrators. | Week 1 |
|--|--|----------|
| System Architecture Review | Identify structural inefficiencies and integration issues in the current setups of Canvas and School Pathways. | Weeks 2 |
| Data Model Analysis Technical Feasibility Study | Assess data flow, integrity, and identify discrepancies that impact system performance and user experience. Evaluate the technical and operational feasibility of migrating to Canvas Community Edition or another SIS. | Week 3-4 |
| Discovery Report Compilation Strategic Presentation | Compile findings into a detailed report outlining current challenges, insights from stakeholder interviews, and preliminary recommendations. Present the discovery report to California Online Public Schools leadership, | Week 5 |

| | | |
|--|---|--|
| | highlighting key findings and potential strategic improvements. | |
|--|---|--|

This structured approach allows for a deep dive into the existing systems, ensuring that all relevant aspects are considered and appropriately addressed. The timeline allocates sufficient time for thorough analysis and stakeholder engagement, culminating in strategic recommendations tailored to meet the needs and objectives of California Online Public Schools.

Out of Scope

The following items are defined as out of scope for the discovery phase of the project:

1. Actual changes or upgrades to the SIS and LMS systems are out of scope during the discovery phase. This phase is solely for analysis and strategic planning.
2. Modifications or assessments of California Online Public Schools's network infrastructure are not included.
3. While the main focus is on the SIS and LMS platforms, other unrelated IT systems and software used by California Online Public Schools are excluded from this analysis.
4. The provision of training sessions or ongoing support post-discovery phase is out of scope but may be considered in future phases.

Assumptions

The following assumptions are made to ensure the project's smooth execution:

1. Magic will need 2-3 weeks heads up to ramp up the team for the engagement.
2. It is assumed that Magic EdTech will be granted full access to all necessary systems, documentation, and resources at California Online Public Schools as required for the discovery phase. Full cooperation from California Online Public Schools's IT staff and other relevant personnel is expected.
3. Key stakeholders, including IT managers, system users, and decision-makers at California Online Public Schools, will be available for interviews and consultations as scheduled throughout the project timeline.
4. Complete and up-to-date documentation of the current SIS and LMS systems is available for review. Any gaps in documentation could impact the accuracy of the system review and recommendations.
5. All recommendations provided at the end of the discovery phase are subject to approval by California Online Public Schools management. No changes will be implemented without explicit consent and strategic decision-making from California Online Public Schools.
6. The existing technical environments are stable and will not undergo any significant changes during the discovery phase which could affect the findings or recommendations.

These assumptions are critical for the planning and execution of the discovery phase, helping to manage expectations and ensure that the project progresses efficiently and effectively.

Deliverables

| Item | Deliverable | Description | Format |
|------|------------------------|--|--------------------|
| 1 | Project Plan | Detailed project timeline, milestones, and dependencies. | Smartsheet / XLS |
| 2 | Discovery Report | A detailed document outlining all findings, including system inefficiencies, data integrity issues, stakeholder insights, and preliminary recommendations for improvements or system transitions. | PDF/Print Document |
| 3 | Strategic Presentation | A formal presentation summarizing the key findings from the discovery report, presented to California Online Public Schools's executive team and key stakeholders to facilitate strategic discussions and decision-making. | |

Receivables

| Item | Requirement | Description | Priority |
|------|-------------------------------------|--|----------|
| 1 | Access to Systems and Documentation | Complete access to current SIS and LMS systems and related documentation for thorough analysis. | Critical |
| 2 | Stakeholder Availability | Availability of California Online Public Schools's IT staff, administrators, and educators for interviews and consultations. | High |
| 3 | Operational Data | Provision of operational data and reports that illustrate current system usage and performance. | High |
| 4 | Strategic Goals and Objectives | Clear communication of California Online Public Schools's long-term strategic goals and objectives to align the discovery findings with expected outcomes. | Medium |
| 5 | Feedback on Initial Findings | Timely feedback on the initial findings and recommendations to ensure alignment with California Online Public Schools's expectations and requirements. | Medium |

Team Profiles and Governance Structure

Here's a recommended team profile for the consulting engagement.

Team Profiles

Enterprise Architect

An experienced Technology leader with 12+ years experience in EdTech.

Orchestrates the organization’s technology strategy across multiple learning platforms, ensuring cohesive architecture, compliance (FERPA, GDPR), and interoperability (LTI, SCORM, xAPI).

By setting enterprise-wide standards around data integrity and accessibility (WCAG), they enable seamless data exchange, foster innovation in areas like cloud infrastructure and AI/ML, and align long-term educational goals with a secure, future-proof technology ecosystem. Other experience includes:

- Define and maintain the overarching architectural vision, ensuring alignment with long-term organizational and EdTech goals.
- Establish and enforce enterprise-wide design principles, standards (LTI, SCORM, xAPI), and frameworks to maintain consistency across systems.
- Work closely with executive leadership, product teams, and technical architects to translate business requirements into scalable, secure, and compliant architectures.
- Oversee data governance policies, privacy regulations (FERPA, GDPR), and security best practices to ensure trust and compliance.
- Ensure seamless integration and optimal performance of diverse EdTech platforms (LMS, content authoring, assessment tools) through standardized APIs and protocols.
- Monitor emerging technologies (AI/ML, cloud-native services), adapt the architectural roadmap, and drive proof-of-concepts to keep the organization future-ready.

Tech Architect

An experienced technology leader with 8+ years experience in EdTech. Has spearheaded architecture and development of diverse learning platforms - CMS, LMS, SIS, content authoring, and assessment delivery systems. Exhibits mastery of modern engineering practices—ranging from microservices and containerization to CI/CD pipelines—and leverages EdTech interoperability standards such as LTI, QTI, and OneRoster to ensure seamless integration and compliance across solutions. Other experience includes:

- Define technical blueprint for scalable, high-performance learning solutions, leveraging microservices, container orchestration, and cloud-native frameworks.
- Collaborate with cross-functional stakeholders (product, UX, business) to align system architectures with strategic goals, ensuring compliance with standards like LTI, QTI, and OneRoster
- Mentor development teams on best practices, design patterns, and modern engineering techniques (CI/CD, DevOps, test automation)
- Implement robust security controls, oversee data protection measures (e.g., encryption, IAM), and ensure adherence to privacy regulations (FERPA, GDPR).



- Conduct performance tuning, capacity planning, and monitoring to maintain low-latency, high-throughput digital learning environments.
- Evaluate emerging technologies and industry trends to modernize existing systems

Project Manager

Over 9+ years experience in Project Management in the Technology Services Domain. Experience of working in the IT Industry with expertise on Agile Projects.

Working as a certified Scrum Master offering strong competencies in implementing scrum processes, agile methodologies, and coordinating with various project teams. Skilled at tracking sprint progress and burn-down by creating dashboards and reports. Other experience includes:

- Extensive experience of leading multiple large scale projects, with expertise in different project development methodologies like Waterfall, Scrum and Kanban.
- Successfully transformed Projects waterfall mindset to Agile by coaching and developing effective training materials for teams to better understand the Agile way of working.
- Organized and facilitated scrum cadence - PI Planning, Sprint Planning, Daily stand-up meetings, Demo & Reviews, Capacity Planning and Estimations, Retrospectives. Assisted in team development, and leveraged organizational resources to improve capacity for project work.
- Familiar with modern delivery practices like Continuous Integration/Continuous Deployment(CI/CD). Championed the use of CI/CD and Automated Testing leading to improved productivity and better quality products.
- Successfully led and collaborated with team members, third parties, IT, and QA to consistently complete complex, concurrent projects on time and under budget. Facilitated Scrum of Scrum calls to build synergies and bridge communication among various technology teams.

Governance Structure

| Project team meetings | Meeting involving all team members to discuss the work in progress / recently completed / coming up | To keep the team informed of the project status and ensure that issues, risks, or changes are raised accordingly | Virtual | Weekly |
|-------------------------------------|--|---|---------|---------|
| Monthly Stakeholder Review Meetings | Formal meetings held at the end of every month to identify the overall status of the project, the quality of the deliverables produced and any outstanding risks, issues, or changes | To control the progress of the project through each phase in the project lifecycle, thereby enhancing its likelihood of success | Virtual | Monthly |

Commercials

| Project Management | Coordination and oversight of the project. | \$3,500 | Streamlined management services. |
|------------------------------|--|-----------------|---|
| Stakeholder Interviews | Sessions with California Online Public Schools team members. | \$3,000 | Reduced number of sessions. |
| System Architecture Review | Detailed review of current SIS and LMS setups. | \$5,000 | Focus on key components only. |
| Data Model Analysis | Analysis of data integration and integrity. | \$3,500 | Essential for identifying critical data issues. |
| Technical Feasibility Study | Assessment of potential migrations. | \$2,000 | High-level evaluation. |
| Discovery Report Compilation | Creation of the comprehensive report. | \$2,000 | Consolidated report preparation. |
| Strategic Presentation | Presentation of findings and recommendations. | \$1,000 | Optimized presentation scope. |
| Total Estimated Cost | | \$20,000 | |

Change Request Management Process

The process of change control will apply to all work products that have been identified as configurable items (CIs) and are placed under configuration management. These include project specifications, client inputs and client deliverables.

Each of the identified CIs will have baseline criteria against which the item can be baselined. Any changes that are made to baselined CIs as a result of change requests (CR) must be logged and tracked. The following process will be followed to register and implement a change request.

Change Request Register

Every CR is assigned a unique identifier and entered in the register with the required details. The register will capture details of each CR. This will be shared with the California Online Public Schools team on a monthly basis or whenever CR is identified.



Analysis Of The Impact

For each CR, the Magic team will do an impact analysis and provide details on the impact of the change on the Scope, Functionality, Cost, and Schedule of the project.

Approval Of The Change

CR details will be shared with the California Online Public Schools team for approval. Work on the CR will commence only after formal approval and required prioritization on the same has been received by Magic.

Making Changes To The Configuration Items

After formal approval of a CR is received, appropriate changes to the affected items will be taken up. Changes are reviewed/tested as per the identified DoD (Definition of Done).

Signatures

IN WITNESS WHEREOF, the parties have caused this SOW to be executed as of the date written above:

| | |
|---|---|
| Company: California Online Public Schools | Magic: Magic Software Inc. |
| Signature:  <small>DocuSigned by: 3E5D9F2CDCCC49C...</small> | Signature:  <small>Signed by: 28F69421D364485...</small> |
| Name: Richard Savage | Name: Gautam Lath |
| Title: Superintendent | Title: Finance Controller |
| Date: 27-Mar-2025 11:22:17 PDT | Date: 27-Mar-2025 11:03:51 MDT |

MASTER SERVICE AGREEMENT

THIS MASTER SERVICES AGREEMENT (this “Agreement”), dated March 27, 2025 (the “Effective Date”), is made by and between Magic Software Inc., a Delaware Corporation (“Magic” or “Consultant”), and California Online Public Schools (“Client”). Both Magic and Client may be referred to individually as a ‘Party’ and together, as the ‘Parties’.

1. SERVICES

1.1 Scope of Services: For the Term (as defined in Section 4 of this Agreement), Client engages Consultant and Consultant shall perform the Services (the “Services”) specified in an applicable statement of work (“SOW”). The Statement of Work shall include the following information, if applicable:

- (a) a detailed description of the Services to be performed pursuant to the SOW;
- (b) the date upon which the Services will commence and the term of such SOW;
- (c) the names of the managing and key personnel overseeing the Services;
- (d) Execution methodology, implementation plan, including a timetable;
- (e) Commercial model, milestones, and payment details;
- (f) any criteria for completion of the Services;
- (g) any other terms and conditions agreed upon by the Parties in connection with the Services to be performed pursuant to such SOW.

1.2 Deliverables: Consultant shall provide to Client the Services and deliver Deliverables (“Deliverables”), if any are described and agreed between the parties in an applicable SOW. If acceptance criteria are not specifically identified in the SOW, then the applicable time frame for any review and rejection of a Deliverable shall be no more than Seven (7) business days of receipt of such Deliverable by Client, or sooner if Client makes commercially beneficial use of such Deliverables. In the event that the Client does

not reject the Deliverables before the acceptance period passes, the Deliverables are deemed accepted by the Client.

1.3 Change Orders. If Client wishes to change the scope or performance of the Services, it shall submit details of the requested change to the Consultant in writing. The Consultant shall, within a reasonable time after such request, provide a written estimate to Client of:

- (a) The time required to implement the change;
- (b) Any necessary variations to the fees and other charges for the Services arising from the change;
- (c) The likely effect of the change on the Services; and
- (d) Any other impact the change might have on the performance of this Agreement.

Promptly after receipt of the written estimate, the Parties shall negotiate and agree in writing on the terms of such change (a “Change Order”). Neither party shall be bound by any Change Order unless mutually agreed upon in writing.

2. COMPENSATION

2.1 Fees: As consideration for the Services provided hereunder, Client shall pay to Consultant certain fee inclusive of all taxes provided in an applicable SOW (the “Fee”). Consultant may submit an invoice inclusive of all taxes for the Services performed hereunder and Client agrees to pay the invoice within thirty (30) days of receiving the invoice. Any amounts due to Consultant under an applicable SOW and not received within 30 days of the due date shall be subject to a service charge of 2% per month, or the maximum charge permitted by law, whichever is less. Payment may be made through wire transfer or check. Client shall reimburse Consultant for pre-approved out-of-pocket expenses incurred in the performance of the Services.

2.2 Taxes: Each Party is responsible for the payment of their own taxes.

3. PROTECTION OF CLIENT TECHNOLOGY SYSTEMS

3.1 Access to Client Technology Systems: In order to enable Consultant to perform the Services, Client may provide Consultant with access to Client’s premises (“Premises”) and to Client’s computer hardware, software, computer networks, telephone systems, and other aspects of Client’s technology (“Client Technology Systems”).

3.2 Protection of Client Systems: If utilizing the Client Technology Systems to perform the Services, Consultant shall take all measures necessary to protect the Client Technology Systems from any harm or damage, and shall use the same standard of care to prevent damage to the Client Technology Systems as it uses with respect to its own proprietary technology systems, which shall not be less than the standard of care a reasonable person



would use under similar circumstances. Consultant shall avoid all actions that may compromise the security of the Client Technology Systems by exposing the systems to viruses, worms, Trojan horses, e-mail bombs, and backdoor access.

4. TERM & TERMINATION

4.1 Term: This Agreement shall commence on the Effective Date and shall continue in full force and effect until such time there is a valid SOW between the Parties (the “Term”). If an SOW expires but the Parties wish to enter into a new SOW, they do not have to re-execute this Agreement. The terms of this Agreement shall apply even to the new SOW entered into between the Parties after the expiration of the previous SOW as if there as never an interruption. If the Parties do not enter into an SOW for a period of 12 months then they will have to renew this Agreement before entering into a fresh SOW. Either Party may terminate this Agreement, without Cause, by giving Thirty (30) days’ written notice but they have the obligation to perform all of their obligations in the outstanding SOW(s) including any payment obligations to be made under such SOW(s). Consultant agrees to deliver all work performed and any Deliverables (or such portion thereof) completed through the effective date of termination..

4.2 Termination for Cause: This Agreement, including any then outstanding SOWs, may be terminated for Cause:

- (a) Immediately upon written notice by Client specifying any of the following reasons, each of which shall constitute “Cause”:
 - i. Any act of fraud or dishonesty by Consultant;
 - ii. Any material failure by Consultant to comply with applicable laws, regulations, any Client policies or fails to provide the deliverable as promised in the SOW. In this case, the Client will provide a Fifteen (15) days’ written notice of breach to the Consultant to allow the Consultant to rectify its breach. If the Consultant fails to rectify its breach within the given time or does not seek an extension of such time to be able to rectify the breach, then the Client may terminate this Agreement for Cause without the need of any additional notice;
- (b) Immediately upon written notice by Consultant upon any uncured material breach of this Agreement by the Client.

4.3 Effect of Termination on Client Confidential Information: Upon termination of this Agreement for any reason, Consultant shall immediately return to Client any and all materials in Consultant’s possession, custody or control relating to this Agreement. Consultant shall also either return or upon Client’s written request, destroy all copies of Client’s Confidential Information within Consultant’s possession, custody or control. On the effective date of termination, Consultant’s access to the Premises for the purposes

of providing Services shall terminate, and Consultant shall cease exercising any access to the Client Technology Systems.

5. INTELLECTUAL PROPERTY RIGHTS

5.1 Ownership of Deliverables/Assignment of Rights: To the extent that Consultant's performance of the Services under this Agreement involves, includes, or results in the creation, preparation or production of any written materials, derivative works, concepts, know-how, methods or methodologies, documentation, work papers, notes, drawings, specifications, sketches, report formats, reports, pictures, videos, graphics or other copyrightable products or results and any Deliverables set forth in an applicable SOW (together the 'Work Product'), those Work Products shall be for the sole benefit of Client, which shall own and hold all right title and interest in and to any copyright or intellectual property rights therein. Consultant agrees to give Client or its designees all assistance reasonably required to obtain, register, maintain and defend those rights subject to full payment of particular Agreement/SOW. To the extent the Consultant uses any Pre-Existing Materials in the Work Product, the Consultant shall remain, the sole and exclusive owner of all right, title and interest in and to the Pre-Existing Materials, including all intellectual property rights therein. Consultant hereby grants Client a limited, irrevocable, perpetual, fully paid-up, royalty-free, non-transferable, non-sublicensable, worldwide license to use any Pre-Existing Materials to the extent incorporated in, combined with or otherwise necessary for the use of the Work Product for any and all purposes/solely to the extent reasonably required in connection with Client's receipt or use of the Services and Deliverables. All other rights in and to the Pre-Existing Materials are expressly reserved by the Consultant, which shall own and retain all rights, title and interest in and to (a) the Services and software, all improvements, enhancements or modifications thereto, (b) any software, applications, inventions or other technology developed in connection with implementation services or support, and (c) all intellectual property rights related to any of the foregoing.

5.2 Client and its licensors are, and shall remain, the sole and exclusive owner of all right, title and interest in and to the Client Materials, including all intellectual property rights therein. Consultant shall have no right or license to use any Client Materials except solely during the Term of the Agreement to the extent necessary to provide the Services to the Client. All other rights in and to the Client Materials are expressly reserved by Client.

For the purposes of this clause, 'Pre-Existing Materials' means the pre-existing materials specified in the Statement of Work/all documents, data, know-how, methodologies, software and other materials, including computer programs, reports and specifications, provided by or used by Consultant in connection with performing the Services, in each case developed or acquired by the Consultant prior to the commencement or independently of this Agreement. 'Client Materials' refer to any documents, data, know-how, methodologies, software and other materials provided to Consultant by Client, including computer programs, reports and specifications.

6. CONFIDENTIALITY

- 6.1 Confidential Information:** Each Party as a recipient ('Recipient') acknowledges and agrees that it may have access to, or become acquainted with, Confidential Information of the other Party ('Discloser'). As used herein, "Confidential Information" means any non-public information about a Party, including, without limitation, the Party's business, vendors, customers, products, services, employees, finances, costs, expenses, financial or competitive condition, policies, and practices, computer systems and software programs and programming tools and their respective design, architecture, modules, interfaces, databases and database structures, non-literal elements, capabilities and functionality, source code and object code, research and development efforts, marketing and distribution efforts, licensing, cross-licensing, marketing and distribution practices; computer software programs and other information licensed or otherwise disclosed to a Party in confidence by a third party, and any other non-public information that does or may have economic value by reason of not being generally known. Confidential Information does not include information that is at any time: (i) already known to Recipient at the time it is disclosed by Discloser; (ii) publicly known through no wrongful act of Recipient; (iii) rightfully received from a third party without restriction on disclosure and without breach of this Agreement; (iv) developed by Recipient independently and not in connection with the performance of the Services hereunder; (v) approved for release by written authorization of Discloser; or (vi) furnished by Discloser to a third party without written restriction on disclosure.
- 6.2 Non-Disclosure:** Recipient shall: (i) disclose such Confidential Information only to those directors, officers, employees and agents of Recipient (a) whose duties justify their need to know such information and (b) who have been clearly informed of their obligation to maintain the confidential, proprietary and/or trade secret status of such Confidential Information; and (ii) use such Confidential Information only as necessary to implement or perform this Agreement. Recipient shall treat such information as strictly confidential and shall use the same care to prevent disclosure of such information as such Party uses with respect to its own confidential and proprietary information, which shall not be less than the care a reasonable person would use under similar circumstances. Notwithstanding the foregoing, Recipient may disclose Confidential Information to the extent necessary pursuant to applicable federal, state or local law, regulation, court order, or other legal process, provided that Recipient has given Discloser prior written notice of such required disclosure and, to the extent reasonably possible, has given Discloser an opportunity to contest such required disclosure at Discloser's expense.

7. INJUNCTIVE RELIEF

- 7.1** Each Party acknowledges that a violation of the provisions of Section 6 (Confidentiality), Section 3 (Protection of Client Technology Systems), or Section 5 (Intellectual Property Rights) may cause irreparable harm to the other Party not adequately compensable by monetary damages. In addition to other relief, each Party agrees that seeking preliminary



and permanent injunctive relief shall be available without the necessity of posting bond to prevent any actual or threatened violation of such provisions.

8. INDEPENDENT CONTRACTOR STATUS

8.1 Independent Contractor Status: Client and Consultant agree that Consultant is an independent contractor and is not subject to Client’s direction or control in the provision of services under a SOW. With respect to all amounts paid or items provided to Consultant pursuant to this Agreement, Consultant agrees that it is solely responsible for the payment of all legally required central, state, or local income, or other taxes (hereinafter referred to as ‘Consultant Obligations’).

8.2 Not Joint Ventures: Nothing in this agreement shall be construed to constitute Consultant a partner, joint venture, agent, or employee of Client, nor shall Consultant have any authority to bind Client in any respect, it being intended that both Client and Consultant shall remain an independent Consultant/ contractor responsible for its own actions.

9. REPRESENTATIONS & WARRANTIES

9.1 Consultant Representations: The Consultant represents and warrants that:

- (a) it has the full power, right, and authority to enter this Agreement and perform the Services specified hereunder;
- (b) any of the Deliverables produced by Consultant in the course of performing the Services hereunder, or any part thereof, are original or properly licensed and do not infringe on the patent, copyright, trademark other intellectual property rights of any third party. With respect to all subject matter, including without limitation any and all ideas, processes, designs, methods, and know-how which Consultant will disclose or use in performing the Services, and which are not assigned to Client pursuant to Section 5, Consultant represents and warrants to Client that it has the right to make such disclosure and use without liability to others;
- (c) It shall require each employee or subcontractor to be bound in writing by the confidentiality and intellectual property assignment or license provisions of this Agreement, and, upon Client’s written request, to enter into a non-disclosure or intellectual property assignment or license agreement in a form that is reasonably satisfactory to Client.

9.2. Client’s Obligations. Client shall:

- (a) Cooperate with Consultant in all matters relating to the Services and appoint and, in its reasonable discretion, replace a Client employee to serve as the primary contact with respect to this Agreement and who will have the authority to act on behalf of Client with respect to matters pertaining to this Agreement (the ‘Client Contract Manager’);

- (b) Respond promptly to any Consultant's request to provide direction, information, approvals, authorizations or decisions that are reasonably necessary to perform Services in accordance with the requirements of this Agreement;
- (c) Provide such access to premises, computer hardware, software, computer networks, telephone systems and office accommodation and other facilities as may reasonably be requested by Consultant for the purposes of performing the Services.

10. INDEMNIFICATION

10.1 Consultant Indemnification: Consultant agrees to defend, indemnify and hold harmless the Client and its officers, directors, employees, agents, successors and permitted assigns ('Client Indemnitees') from and against all Losses awarded against the Client Indemnitees in a final judgment based on a claim that any of the Services or Deliverables or Client's receipt or use thereof infringes any Intellectual Property Right of a third party arising under the Laws of the United States; provided, however, that Consultant shall have no obligations under this Section 10.1 with respect to claims to the extent arising out of:

- (a) any Client Materials or any instruction, information, designs, specifications or other materials provided by Client in writing to Consultant;
- (b) use of the Deliverables in combination with any materials or equipment not supplied to Client or specified by Consultant in writing, if the infringement would have been avoided by the use of the Deliverables not so combined; or
- (c) any modifications or changes made to the Deliverables by or on behalf of any Person other than Consultant or Consultant's personnel.

10.2 Client Indemnification: Client shall defend, indemnify and hold harmless Consultant and its officers, directors, employees, agents, successors and permitted assigns ('Consultant Indemnitees') from and against all Losses awarded against Consultant Indemnitees in a final judgment arising out of or resulting from any third party Action arising out of or resulting from:

- (a) bodily injury, death of any person or damage to real or tangible, personal property resulting from the grossly negligent or willful acts or omissions of Client or any of

Client's personnel; and

(b) Client's material breach of any representation, warranty or obligation of Client in this Agreement/representation or warranty set forth in this Agreement.

10.3 Cooperation and Control: The Party seeking indemnification hereunder shall promptly notify the indemnifying Party in writing of any Action and cooperate with the indemnifying Party at the indemnifying Party's sole cost and expense. The indemnifying Party shall immediately take control of the defense and investigation of such Action and shall employ counsel of its choice to handle and defend the same, at the indemnifying Party's sole cost and expense. The indemnifying Party shall not settle any Action in a manner that adversely affects the rights of the indemnified Party without the indemnified party's prior written consent, which shall not be unreasonably withheld or delayed. The indemnified Party's failure to perform any obligations under this Section 10.3 shall not relieve the indemnifying party of its obligations under this Section 10.3 except to the extent that the indemnifying Party can demonstrate that it has been materially prejudiced as a result of such failure. The indemnified Party may participate in and observe the proceedings at its own cost and expense.

10.4 For the purposes of section 10, 'Losses' mean all direct and actual losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs or expenses of whatever kind, including reasonable attorneys' fees and the cost of enforcing any right to indemnification hereunder and the cost of pursuing any insurance providers.

11. LIMITATION OF LIABILITY.

11.1 EXCEPT AS OTHERWISE PROVIDED IN SECTION 11.3, IN NO EVENT WILL CONSULTANT BE LIABLE TO THE CLIENT OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE OR PROFIT OR LOSS OF DATA OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGE WAS FORESEEABLE AND WHETHER OR NOT SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

11.2 EXCEPT AS OTHERWISE PROVIDED IN SECTION 11.3, IN NO EVENT WILL CONSULTANT'S LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, EXCEED THE AGGREGATE AMOUNTS PAID OR PAYABLE TO THE CONSULTANT PURSUANT TO THIS AGREEMENT AND ANY APPLICABLE STATEMENT OF



WORK IN THE THREE MONTHS PERIOD PRECEDING THE EVENT GIVING RISE TO THE CLAIM.

11.3 The exclusions and limitations in Section 11.1 and Section 11.2 shall not apply to:

- (a) damages or other liabilities arising out of or relating to a Party’s failure to comply with its obligations under Section 5 (Intellectual Property Rights; Ownership);
- (b) damages or other liabilities arising out of or relating to a Party’s failure to comply with its obligations under Section 6 (Confidentiality);
- (c) a Party’s indemnification obligations under Section 10 (Indemnification);
- (d) damages or other liabilities arising out of or relating to a Party’s gross negligence, willful misconduct or intentional acts;
- (e) death or bodily injury or damage to real or tangible personal property resulting from a Party’s negligent acts or omissions;
- (f) damages or liabilities to the extent covered by a Party’s insurance; and
- (g) a Party’s obligation to pay attorneys’ fees and court costs.

12. INSURANCE.

12.1 At all times during the Term of this Agreement, Consultant shall procure and maintain, at its sole cost and expense, at least the following types and amounts of insurance coverage:

- (a) Commercial General Liability with limits no less than \$2,000,000 per occurrence and \$ 2,000,000 in the aggregate, including bodily injury and property damage and products and completed operations and advertising liability, which policy will include contractual liability coverage insuring the activities of Service Provider under this Agreement;
- (b) Worker’s Compensation with limits no less than the minimum amount required by applicable law;
- (c) Commercial Automobile Liability with limits no less than \$ 2,000,000, combined single limit; and
- (d) Errors and Omissions/Professional Liability with limits no less than \$ 2,000,000 per occurrence and \$ 2,000,000 in the aggregate.

12.2 All insurance policies required pursuant to this Section 12 shall:

- (a) be issued by insurance companies reasonably acceptable to the Client;
- (b) provide that such insurance carriers give Client at least 30 days’ prior written notice of cancellation or non-renewal of policy coverage; provided that, prior to such cancellation, the Service Provider shall have new insurance policies in place that meet the requirements of this Section 12;
- (c) waive any right of subrogation of the insurers against the Client;



- (d) provide that such insurance be primary insurance and any similar insurance in the name of and/or for the benefit of Client shall be excess and non-contributory; and
- (e) name Client and its successors and permitted assigns, as additional insureds.

12.3 Upon the written request of Customer, Service Provider shall provide Customer with copies of the certificates of insurance and policy endorsements for all insurance coverage required by this Section 12, and shall not do anything to invalidate such insurance. This Section 12 shall not be construed in any manner as waiving, restricting or limiting the liability of either party for any obligations imposed under this Agreement (including but not limited to, any provisions requiring a party hereto to indemnify, defend and hold the other harmless under this Agreement).

13. FORCE MAJEURE.

13.1 No Party shall be liable or responsible to the other Party, nor be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement (except for any obligations to make payments to the other Party hereunder), when and to the extent such failure or delay is caused by or results from acts beyond the affected Party’s reasonable control, including, without limitation:

- (a) Acts of God;
- (b) Flood, fire or explosion;
- (c) War, invasion, riot or other civil unrest;
- (d) Actions, embargoes or blockades in effect on or after the date of this Agreement;
- (e) National or regional emergency;
- (f) Strikes, labor stoppages or slowdowns or other industrial disturbances;
- (g) Compliance with any law or governmental order, rule, regulation or direction, or any action taken by a governmental or public authority, including but not limited to imposing an embargo, export or import restriction, quota or other restriction or prohibition, or failing to grant a necessary license or consent;
- (h) Shortage of adequate power or telecommunications or transportation facilities; or
- (i) Any other event which is beyond the reasonable control of such party.

(each of the foregoing, a “Force Majeure Event”). A Party whose performance is affected by a Force Majeure Event shall give notice to the other party, stating the period of time the occurrence is expected to continue and shall use diligent efforts to end the failure or delay and minimize the effects of such Force Majeure Event.



- 13.2 During the Force Majeure Event, the non-affected Party may similarly suspend its performance obligations until such time as the affected Party resumes performance.
- 13.3 The non-affected Party may terminate this Agreement/any affected Statement of Work if such failure or delay continues for a period of 30 days or more by providing a written notice of thirty (30) days to the affected Party.

14. MISCELLANEOUS

- 14.1 **Entire Agreement:** This Agreement, together with all Schedules, Exhibits and Statements of Work and any other documents incorporated herein by reference, constitutes the sole and entire agreement of the Parties to this Agreement with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings and agreements, both written and oral, with respect to such subject matter. In the event of any conflict between the terms and provisions of this Agreement and those of any Schedule, Exhibit or Statement of Work, the following order of precedence shall govern: (a) first, this Agreement, exclusive of its Exhibits and Schedules; (b) second, the applicable Statement of Work; and (c) third, any Exhibits and Schedules to this Agreement; and (d) fourth, the Consultant Proposal.
- 14.2 **Additional Documents:** Each Party shall, upon the reasonable request, and at the sole cost and expense, of the other Party, execute such documents and perform such acts as may be necessary to give full effect to the terms of this Agreement.
- 14.3 **No Exclusivity:** It is understood and agreed that by entering into this Agreement, Client does not give to Consultant, and Consultant does not obtain exclusive rights to provide to Client, any of the Services covered by this Agreement.
- 14.4 **No Announcements:** Neither Party shall issue or release any announcement, statement, press release or other publicity or marketing materials relating to this Agreement, or otherwise use the other Party’s trademarks, service marks, trade names, logos, symbols or brand names, in each case, without the prior written consent of the other Party.
- 14.5 **Survival:** The obligations under Section 5 (‘Intellectual Property Rights’); Section 6 (‘Confidentiality’); Section 7 (‘Injunctive Relief’); Section 8 (‘Independent Contractor Status’); Section 9 (‘Representations and Warranties’); Section 10 (‘Indemnification’), Section 11 (‘Limitation of Liability’) and this Section 14 shall survive the expiration or earlier termination of this Agreement.
- 14.6 **Notices:** Notices required or permitted hereunder shall be made in writing, addressed to the recipient as follows and shall be deemed received three days after mailing by registered mail, return receipt requested, or the next day if sent by a nationally recognized overnight courier service with tracking capability. Any notice may be given by facsimile, provided that a signed written original is sent by one of the foregoing methods within twenty-four (24) hours thereafter.



If to Client:

Attn: Richard Savage

Title: Superintendent

Address: 33272 Valle Road San Juan Capistrano, CA 92675

If to Magic:

Attn: Gautam Lath

Title: Authorised Signatory

Address: Magic Software Inc

PO Box No 120, 446 Willis Ave,

Williston Park, NY 11596, USA

14.7 Assignment: Neither Party shall assign this Agreement or any of its rights or obligations hereunder to any third party except with the other Party's prior written consent. However, either Party may assign this Agreement (i) in connection with the sale, transfer or merger of that Party in which that Party is not the surviving entity, (ii) in connection with a sale or transfer of all or substantially all of the assets of that Party or (iii) to an affiliated entity if such transferee entity is controlled by, or under common control with, the transferor; provided, in all cases, that the transferee entity agrees to be bound by the terms and conditions of this agreement. No assignment shall relieve the assigning party of any of its obligations hereunder. Any attempted assignment, transfer or other conveyance in violation of the foregoing shall be null and void. Subject to the foregoing restrictions, this Agreement shall bind and inure to the benefit of the successors and assigns of the Parties. Any assignment in violation of this provision shall be null and void.

14.8 No Third Party Rights. This Agreement is for the sole benefit of the Parties hereto and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other Person any legal or equitable right, benefit or remedy of any nature whatsoever, under or by reason of this Agreement.

14.9 Non-Solicitation: During the term of this Agreement and for a period of 12 months following the termination or expiration of this Agreement, both Parties agree that they will not, without the prior written consent of other Party, directly solicit for employment of any of personnel of other party who have been involved in the Services under any applicable SOW; provided that the foregoing shall not preclude or limit either Party's ability to conduct a general, good faith, solicitation for employment on a national or

regional basis that does not target such personnel, or to hire such personnel who apply for a position as a result of a general solicitation.

14.10 Governing Law and Jurisdiction: This Agreement shall be governed by and construed in accordance with the laws of the state of New York, USA without regard to conflicts of law principles. Any legal suit, action or proceeding arising out of this Agreement or the Services provided hereunder shall be instituted exclusively in the courts New York, United States and each party irrevocably submits to the exclusive jurisdiction of such court in any such suit, action or proceeding. Service of process, summons, notice or other document by mail to such Party's address set forth herein shall be effective service of process for any suit, action or other proceeding brought in any such court.

14.11 Waiver, Modification: Any failure on the part of any Party to enforce at any time, or for any period of time, any of the provisions of this Agreement shall not be deemed or construed to be a waiver of such provisions or of the right of such Party thereafter to enforce each and every such provision. No waiver will be binding unless executed in writing by the Party making the waiver. No alteration of or modification to this Agreement shall be effective unless made in writing and executed by the authorized representatives of both Parties.

14.12 Severability: If one or more of the provisions, or any part of a provision, of this Agreement is for any reason held to be invalid, illegal, or unenforceable in any respect, all other terms shall remain in full force and effect, and the parties shall replace the offending provision with an enforceable provision that most nearly achieves the intent and economic effect of the unenforceable provision.

14.13 Headings: Consultant and Client recognize and agree that the headings and captions contained in this Agreement are for convenience only and are not to be used in the interpretation of this Agreement.

14.14 Interpretation: For purposes of this Agreement, (a) the words "include," "includes" and "including" shall be deemed to be followed by the words "without limitation"; (b) the word "or" is not exclusive; and (c) the words "herein," "hereof," "hereby," "hereto" and "hereunder" refer to this Agreement as a whole. Unless the context otherwise requires, references herein: (x) to Sections, Schedules, Exhibits and Statements of Work refer to the Sections of, and Schedules, Exhibits and Statements of Work attached to this Agreement; (y) to an agreement, instrument or other document means such agreement, instrument or other document as amended, supplemented and modified from time to time to the extent permitted by the provisions thereof and (z) to a statute means such statute as amended from time to time and includes any successor legislation thereto and any regulations promulgated thereunder. This Agreement shall be construed without regard to any presumption or rule requiring construction or interpretation against the Party drafting an instrument or causing any instrument to be drafted. The Schedules, Exhibits



and Statements of Work referred to herein shall be construed with, and as an integral part of, this Agreement to the same extent as if they were set forth verbatim herein.

14.15 Counterparts: This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same Agreement. A signed copy of this Agreement delivered by facsimile, e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

[Signature Page Follows]



In witness whereof, the Parties hereto have caused this Agreement to be executed as of the Effective Date:

| California Online Public Schools: | Magic Software Inc: |
|--|---|
| Signature: <small>DocuSigned by:</small>  <small>3E5D9F2CDCCC49C...</small> | Signature: <small>Signed by:</small>  <small>28F69421D364485</small> |
| Name: Richard Savage | Name: Gautam Lath |
| Title: Superintendent | Title: Finance Controller |
| Date: 27-Mar-2025 11:21:50 PDT | Date: 27-Mar-2025 11:03:21 MDT |

Coversheet

Approval of New Banking Service (attached)

Section: V. Action Items
Item: A. Approval of New Banking Service (attached)
Purpose: Vote
Submitted by:
Related Material: East West Bank Options - Cal Ops 2.6.2025 (1).pdf



Banking Options for: California Online Public Schools

February 6, 2025

| East West Bank | |
|-------------------------|---|
| Banking Outcomes | <ul style="list-style-type: none"> • <u>Operating Account:</u> Traditional operating account linked to ICS (interest-bearing) with auto-sweep function to maintain a minimum balance in the Operating Account. Any balance above or below excess will auto-sweep to/from the ICS Account to provide maximum interest earning potential. <u>The result is confidence that cash is earning as much as possible and that expenses are covered without stress.</u> • <u>ICS Account:</u> Interest bearing account that provides FDIC insurance for the entire balance. (More than the traditional max FDIC of \$250k). Interest rate may fluctuate based on market rate. (e.g. Federal Reserve reduced rates by 0.50% in September 2024). • <u>Payroll Account:</u> Zero Balance Function – keep account balance \$0. Whenever a transaction is initiated, funds will be automatically pulled from Operating and/or ICS account to process the transaction. • <u>Fees:</u> Zero banking fees. |
| Credit | <ul style="list-style-type: none"> • Line of credit opportunity, supported by LCFF revenue • Term: 1-2 years • No prepayment penalty • Long history of working with facilities lenders enables EWB to support growth objectives <p><u>(All credit decisions are subject to East West Bank final underwriting approval.)</u></p> |
| Operation | <ul style="list-style-type: none"> • EWB can lead the transition with state payors. • This task would not be delegated to another department in the bank. It will stay with the charter school team to ensure its timely completion. |

| East West Bank - Services | |
|--|---|
| <u>Dedicated Team and Contact</u> | <u>Direct access</u> to at least 3 team members who are versed in your account, for any banking questions and needs. |
| <u>Workshop and Informational Sessions</u> | EWB product and service specialist will schedule <u>workshops</u> to go over <u>how to</u> access and utilize our online platform, remote deposit, and more, depending on your needs. Additional <u>informational sessions</u> available to be scheduled at your convenience. |
| Account Maintenance/Branch Services | Deposit assessment, incoming ACH credit/debits, account transfers, check deposits, cash deposits. |
| Online/Mobile Banking | View account balances, statements, and process transfers online. |
| Incoming/Outgoing Wire Services | Send/receive domestic/international wires. |
| Remote Check Deposits | Remote deposit scanning. |
| ACH Services | ACH for payroll, paying vendors, initiating tax payments, and more. |
| Positive Pay (Fraud Prevention) | Help <u>prevent fraud</u> and <u>safeguard funds</u> with early detection of unauthorized checks. |
| FDIC Insurance Deposits | ICS provides coverage of up to \$175 million. |