NEW OPPORTUNITIES ORGANIZATION, INC. SPECIAL BOARD OF EDUCATION MEETING NOTICE AND AGENDA

Main Location

Family First Charter School
12500 Ramona Avenue, Hawthorne CA 90250
THURSDAY, DECEMBER 15, 2022

OPEN SESSION AT APPROXIMATELY 5:30 P.M.

(Prepared and distributed: 12/14/2022)

This legislative body conducts business under the meeting requirements of the Ralph M. Brown Act.

NOTICE OF INTENT TO RECORD

This meeting will be tape recorded for purposes of recording the minutes. In consideration of others, please turn off all electronic devices before the start of the meeting.

MEETING AGENDA & RELATED MATERIALS

Agendas for regular board meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, if applicable, 72 hours prior to the start of the meeting. Agendas for special meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, if applicable, 24 hours prior to the start of the meeting. Materials relating to an agenda topic that is a matter of public record in open session, will be made available for public inspection 72 hours prior to the start of the meeting, or, alternatively, when the materials are distributed to at least a majority of board members.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

SPECIAL PRESENTATIONS MAY BE MADE

Notice is hereby given that, consistent with the requirements of the *Bagley-Keene Open Meeting Act*, special presentations not mentioned in the agenda may be made at this meeting. However, any such presentation will be for information only.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

Pursuant to the *Rehabilitation Act of 1973* and the *Americans with Disabilities Act of 1990*, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting may request assistance by contacting the office of the Executive Director at 12500 Ramona Avenue, Hawthorne, CA 90250, (310) 355-0001, at least 48 hours prior to the meeting.

FOR MORE INFORMATION

For more information concerning this agenda or for materials relating to this meeting, please call the office of the Executive Director at 12500 Ramona Avenue, Hawthorne CA 90250, (310) 355-0001, at least 48 hours prior to the meeting.

REMOTE ACCESS

In compliance with the Brown Act, the following is a link for remote access to this board meeting.

Zoom Link: https://us02web.zoom.us/j/86460619309?pwd=ejNiSUliR29Ba0lybjZPOm1jTlVXdz09

Meeting ID: 864 6061 9309 Passcode: 712143

One tap mobile +16699009128,,86460619309#,,,,*712143#

Dial by your location +1 669 900 9128 Meeting ID: 864 6061 9309 Passcode: 712143

Find your local number: https://us02web.zoom.us/u/kjmWuAzNM

a b	CALL TO ORDE D. FLAG SALUT D. ROLL CALL Board Memb Bernie Konig Francisco Ca Nora Roque, Lulu Camber Mary Agnes I	ers: g, Preside arrillo, Cle Treasure os, Meml Erlandson	nt erk er oer	Present	Absent
	APPROVAL OF	AGENDA			\neg
	otion:				
	cond:				
Vo	ote:				<u> </u>
	Member	Aye	Nay	Abstain	
Ко	nig		•		
	mberos				
Ca	rrillo				
Erl	landson				
Ro	que				
4. E	PUBLIC COMME BOARD ORGAN Executive Direct A. Election of I Nomination Acceptance	IZATION tor tempo Board Pr	orarily		or board president.
	Motion:				
	Second:				
	Vote:				
	Member	Ay	/e Na	ay Absta	ain
	Konig Camberos				
	Camberos				
	Erlandson				
	Roque				

Ī	Motion:				
ľ	Second:				
<u> </u>	Vote:				
	Membe	r	Aye	Nay	Abstain
	Konig				
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Ī	Carrillo				
	Erlandson				
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Motion: Second:	lection of Tr ominations cceptance				
Motion: Second: Vote:	lection of Tr ominations cceptance				
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Motion: Second: Vote:	lection of Tr ominations cceptance				
Motion: Second: Vote: Motion: Konig	lection of Tr ominations cceptance				
Motion: Second: Vote:	ection of Trominations cceptance				

5.

Please note: all matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board's vote on them.

- a. CHECK AND CREDIT CARD REGISTERS: October 2022;
- b. Proposed New Opportunities Organization 2022-2023 Instructional Calendar
- c. MINUTES: October 12, 2022
- d. APPROVAL of Mission Statement
- e. APPROVAL to declare items as surplus

Motion:			
Second:			
Vote:			
Member	Aye	Nay	Abstain
Konig			
Camberos			
Carrillo			
Erlandson			
Roque			

6. INFORMATIONAL ITEMS

- a. New Opportunities Organization comprehensive audit report CWDL Ben Leavitt
- b. UPDATE: Financial Presentation EdTec Dorothy Lee and Jean Yang
- c. UPDATE: Jail Facilities Dr. LaToya Brown; Carlos Sanchez; Christina Huerta;
- d. UPDATE: Reentry Mariya Bauer; Elizabeth Carnes; Michelle Mexia;
- e. UPDATE: Human Resources Jennifer Dominguez
- f. UPDATE: Community Sites Robert Pena; Juan Melgar; Leticia de la Torre;
- g. UPDATE: Southwest SELPA requirements Robert Pena

7. DISCUSSION & ACTION ITEMS

a. Approval of Family First Charter 2020-21 Audit Report

Motion:			
Second:			
Vote:			
		ı	
Member	Aye	Nay	Abstain
Konig			
Camberos			
Carrillo			
Erlandson			
Roque			

b. Approval of New Opportunities Charter 2020-21 Audit Report

Motion:			
Second:			
Vote:			
Member	Aye	Nay	Abstain
Konig			
Camberos			
Carrillo			
Erlandson			
Roque			

c. Approval of Family First Charter 1st Interim Report

Motion:			
Second:			
Vote:			
Member	Aye	Nay	Abstain
Konig			
Camberos			
Carrillo			
Erlandson			
Roque			

Vote:			
Mombas	A	Nov	Abstoin
Member	Aye	Nay	Abstain
Konig			
	mberos rrillo andson que e. Ratify Adoption of the Southwest SELPA Local Plan 20-21 rotion: cond: tte: Member Aye Nay Abstain Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig Mig		
Roque			
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	otion or t	ne souu	ilwest self
Vote:			
Member	Ave	Nav	Abstain
Konig	,,,,		7.2564111
Roque			
Motion:			
Motion: Second: Vote:			
Second: Vote: Member	Aye	Nay	
Second: Vote: Member Konig	Aye	Nay	
Second: Vote: Member Konig Camberos	Aye	Nay	
Second: Vote: Member Konig Camberos Carrillo	Aye	Nay	
Second: Vote: Member Konig Camberos	Aye	Nay	
Second: Vote: Member Konig Camberos Carrillo	Aye	Nay	
Second: Vote: Member Konig Camberos Carrillo Erlandson Roque g. Approval or director Motion: Second:			
Second: Vote: Member Konig Camberos Carrillo Erlandson Roque g. Approval or director Motion: Second: Vote:			Abstain formance bot
Second: Vote: Member Konig Camberos Carrillo Erlandson Roque g. Approval or director Motion: Second: Vote: Member			Abstain
Second: Vote: Member Konig Camberos Carrillo Erlandson Roque g. Approval or director Motion: Second: Vote: Member Konig	f a one ti	me perf	Abstain formance bot
Second: Vote: Member Konig Camberos Carrillo Erlandson Roque g. Approval or director Motion: Second: Vote: Member Konig Camberos	f a one ti	me perf	Abstain formance bot
Second: Vote: Member Konig Camberos Carrillo Erlandson Roque g. Approval or director Motion: Second: Vote: Member Konig	f a one ti	me perf	Abstain formance bot
Second: Vote: Member Konig Camberos Carrillo Erlandson Roque g. Approval ordirector Motion: Second: Vote: Member Konig Camberos	f a one ti	me perf	Abstain formance bot

d. Approval of New Opportunities Charter 1st Interim Report

Motion:

9.	EXECUTIVE DIRECT	TOR REP	ORT	
10	. ADJOURNMENT Time:			
	Motion:			
	Second:			
	Vote:			
	Member	Δνο	Nay	Abstain
	Vania	Aye	Ivay	Austaiil

8. BOARD MEMBER REPORTS

Camberos
Carrillo
Erlandson
Roque

Next Regular Board Meeting: February 9, 2023

Combined B	pard Check Register	adtaé
School:	NOPP/FFCS	ediec
Month:	October 2022	

				Total Paid By		\$ 5	09,022.12
				Total Paid By Cred	lit Card:	\$	54,203.08
Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Α	mount
Check	6269	CharterSAFE	10/3/2022	Bill #3105-102022Health Insurance Premium October 2022		\$	53,339.10
Check	6270	Edtec, Inc.	10/7/2022	Bill #25193EdTec Monthly Back Office Service - September 2022 Bill #25236Semi-Monthly Payroll Processing		\$	18,721.19
Check	6271	Document Systems	10/7/2022	Bill #IN2949365Contract Overage Charge: 08/21 - 09/20/22		\$	264.51
Check	6272	Unified Protective Services	10/7/2022	Bill #97910Security Guard Services 09/11 - 09/17/22		\$	2,089.73
Check	6273	Unified Protective Services	10/7/2022	Bill #97802Security Guard Services 09/01 - 09/15/22		\$	2,537.50
Check	6274	IT Computing Services, Inc.	10/7/2022	Bill #55742ITCS-WebClock Pro Monthly & Accural Processor		\$	447.20
Check	6275	Image 2000, Inc.	10/7/2022	Bill #550055Contract Overage Charge: 06/16 - 09/15/22 & Fuel charge		\$	439.00
Check	6276	Staples Advantage	10/7/2022	Bill #3518150655Office Supplies Bill #3518150651Office Supplies Bill #3518150653Office Supplies Bill #3518150654Office Supplies Bill #3518150652Office Supplies		\$	1,565.43
Check	6277	Charter Communications	10/7/2022	Bill #121932901090122Internet Svcs: 09/01 - 09/30/22		\$	549.00
Check	6278	Charter Communications	10/7/2022	Bill #111753201090122Monthly Svcs: 09/01 - 09/30/22		\$	445.00
Check	6279	Charter Communications	10/7/2022	Bill #099390001090122Internet Svc: 09/01 - 09/30/22		\$	855.00
Check	6280	Bernardo Sarmiento	10/7/2022	Bill #083122Reimb: Mileage		\$	121.13
Check	6281	Mutual of Omaha	10/7/2022	Bill #001417242968Insurance Premium: 10/01 - 10/31/22		\$	1,586.19
Check	6282	Allen Alarm Systems Inc.	10/13/2022	Bill #P 13551Service Charges: 09/08/2022		\$	105.00
Check	6283	Document Systems	10/13/2022	Bill #IN2952060Contract base rate charge: 08/18 - 09/17/22 Bill #IN2935404Contract base rate charge: 09/19 - 10/18/22		\$	160.69
Check	6284	South Bay Workforce Investment Board, Inc.	10/13/2022	Bill #AUG22SCAL1Gas Charges: 08/04 - 09/01/22 Bill #Aug22_VBParking Validation Books: August 2022		\$	843.28
Check	6285	Unified Protective Services	10/13/2022	Bill #98105Security Guard Services 09/18 - 09/24/22		\$	2,074.83
Check	6286	De Lage Landen Financial Services, Inc	10/13/2022	Bill #77536244Equipment Leases: 09/01 - 09/30/22		\$	784.97
Check	6287	Image 2000, Inc.	10/13/2022	Bill #550839Contract base rate Charge: 09/16 - 10/15/22 & Fuel charge		\$	156.62

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void		Amount
Check	6288	Stericycle, Inc.	10/13/2022	Bill #3006185336Utilities due by 10/31/22		\$	1,122.13
		•		Bill #3006185354Utilities due by 10/31/22			
Check	6289	MMCI	10/13/2022	Bill #13667Medical Assisant Exam Fee			238.00
Check	6290	Charter Communications	10/13/2022	Bill #127731301090122Internet Svc: 09/01 - 09/30/22			549.00
Check	6291	Rapid Legal Center	10/13/2022	Bill #092122Zalava Live Scan FBI/DOJ		\$	425.00
				Bill #P 13571Service Charges: 09/23/2022		_	
Check	6292	Allen Alarm Systems Inc.	10/17/2022	Bill #R 130932Commercial Supervised Burg Alarm:		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,273.00
				10/01 - 10/31/22			
		Alliance of Schools for		Bill #6432MISCAdditional Worker's Compensation			
Check	6293	Cooperative Insurance	10/17/2022	Premium 21/22 Fiscal year		\$	24,527.00
		Programs		Bill #6387WCEstimated Annual Workers		*	,
		•	10/1=/0000	Compensation Premium			
Check	6294	Beta Security Systems	10/17/2022	Bill #224754Monitoring Svc - 10/01 - 10/31/22		\$	100.95
Check	6295	Charter Communications	10/17/2022	Bill #CHTR45479Construction Request Build 880 Ft of		\$	2,238.11
		Operating LLC		New UG Coax			
Check	6296	Cross Country Education	10/17/2022	Bill #DE83085Program Administrator		\$	8,745.00
Check	6297	Edtec, Inc.	10/17/2022	Bill #25330Multiple State ID Processing		\$	18,721.19
		·		Bill #25373Edtec Full Service PY			
Check	6298	Arnold Gamboa	10/17/2022	Bill #093022Reimb: Mileage			362.50
Check	6299	Image 2000, Inc.	10/17/2022	Bill #552275Staples		\$	180.20
Check	6300	Jessie's Services	10/17/2022	Bill #809924 ft of Cord Cover & 3 Box covers		\$	4,832.00
				Bill #8098Service 21 door stops & Door Adjustment		-	
Check	6301	Jeinis Martinez	10/17/2022	Bill #100422Reimb: Mileage			478.75
Check	6302	MMCI	10/17/2022	Bill #13685Medical Assisant Exam Fee		\$	476.00
				Bill #313737Materials & Supplies			
Check	6303	MTS Health Supplies, Inc.	10/17/2022	Bill #313291Materials & Supplies		\$	8,609.44
		mi o i ioaiiii oappiios, iiioi		Bill #313297Materials & Supplies		\$ \$ \$ \$ \$ \$ \$ \$ \$	0,000111
				Bill #313748Materials & Supplies			
Check	6304	Nitech	10/17/2022	Bill #SI# 34250Books & Supplies		\$	193,333.42
				Bill #SI# 34249Books & Supplies			
Check	6305	Power School Group LLC	10/17/2022	Bill #INV325231SW-SIS-SSBHS: Powerschool SIS		\$	26,417.62
		· ·		Hosted Subscription : 12/22/22 - 12/21/23			
Check	6306	Q Press	10/17/2022	Bill #2022119Fall 2022 Recruitment Postcards			13,459.45
Check	6307	Stacey Ruano	10/17/2022	Bill #093022Reimb: Mileage Bill #OCT-22 JANIJanitorial Service for October 2022		\$	53.13
			10/17/2022	Bill #OCT-22 INRERent for October 2022 Per	\$		
Check	6308	South Bay Workforce		agreement			7,306.27
O I I O O I		Investment Board, Inc.		Bill #OCT-22 GARERent for October 2022- Gardena		Ψ	7,000.27
				Bill #OCT-22 SECSecurity Svcs for GOS for NOCS:			
				October 2022			

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	6309	Staples Advantage	10/17/2022	Bill #3519523529Office Supplies Bill #3519523524Office Supplies Bill #3519523521Office Supplies Bill #3519523531Office Supplies Bill #3519523527Office Supplies Bill #3519523535Office Supplies		\$ 1,465.39
Check	6310	Angel De La Torre	10/17/2022	Bill #100622Reimb: Mileage		\$ 259.38
	6311	Unified Protective Services	10/17/2022	Bill #98261Security Guard Services 09/16 - 09/30/22		\$ 2,791.25
Check	6312	Unified Protective Services	10/17/2022	Bill #98380Security Guard Services 09/25 - 10/01/22		\$ 1,907.20
Check	6313	Wells Fargo Vendor Financial Services, LLC	10/17/2022	Bill #5021977620Copier charges: 09/21 - 10/20/22		\$ 166.55
Check	6314	Wells Fargo Vendor Financial Services, LLC	10/17/2022	Bill #5021950774Copier charges: 09/18 - 10/17/22		\$ 307.64
Check	6315	12500 Ramona LLC	10/27/2022	Bill #November 2022Monthly Lease Pymt - November 2022		\$ 15,500.00
Check	6316	American Water Company	10/27/2022	Bill #1661Deluxe Cooler Rent & 5 Gallon Purified Water Bill #1670Deluxe Cooler Rent & 5 Gallon Purified Water Bill #1674Deluxe Cooler Rent & 5 Gallon Purified Water Water		\$ 120.00
Check	6317	Bastidas Cleaning	10/27/2022	Bill #November 2022Weekly Custodial & Janitorial Services for BLG8 - November 2022		\$ 700.00
Check	6318	Catholic Charities of L.A dba Archdiocesan Youth Employment	10/27/2022	Bill #November 2022Monthly Lease Pymt - November 2022		\$ 17,176.15
Check	6319	Crown Facility Solutions	10/27/2022	Bill #592Janitorial Services: 09/21/22 Bill #642Janitorial Services: 10/01 - 10/31/22 Bill #408Janitorial Services: 08/22/22 Bill #655Janitorial Services: 10/01 - 10/31/22 Bill #709Janitorial Services: 10/04/22 Bill #569Janitorial Services: 09/09/22		\$ 7,373.50
Check	6320	Digital Image Solutions, LLC	10/27/2022	Bill #76603Contract Overage Charge: 09/08 - 10/07/22 & Freight Charges		\$ 45.66
Check	6321	Frances Lane, Trustee of the Frances L. Hughes Trust	10/27/2022	Bill #November 2022November 2022 - Lease for 1424 W Ave I Lancaster CA 93534		\$ 2,100.00
Check	6322	Maude-Corona, LLC	10/27/2022	Bill #November 2022November 2022 CAM Impound Rate Bill #Nov 2022November 2022 Lease Payment - 7077		\$ 1,732.00
Check	6323	Nitech	10/27/2022	Orangewood Ave Suite 126 Garden Grove CA 92841 Bill #November 2022Information Technology Consulting Services - November 2022		\$ 4,800.00
Check	6324	Roberto Pena	10/27/2022	Bill #101122Reimb: Tape to return a UPS Item		\$ 7.71
	6325	Rapid Legal Center	10/27/2022	Bill #100722Joshua Kantayeni Live Scan FBI/DOJ		\$ 50.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	,	Amount
Check	6326	Maria Del Carmen Rosas	10/27/2022	Bill #100622Reimb: Snacks for students Keys for		\$	258.52
				classrooms & Street parking at Inglewood Site		· ·	
Check	6327	Spin Q Studios	10/27/2022	Bill #November 2022Website Design and Web Master		\$	1,000.00
				Services - November 2022 Bill #3520126741Office Supplies			
Check	6328	Staples Advantage	10/27/2022	Bill #3520126742Office Supplies		\$	213.16
Officer	0320	Otapics Advantage	10/21/2022	Bill #3520126742 Office Supplies		Ψ	213.10
Check	6329	Charter Communications	10/27/2022	Bill #099390001100122Internet Svc: 10/01 - 10/31/22		\$	855.00
	6330	Charter Communications	10/27/2022	Bill #121932901100122Internet Svcs: 10/01 - 10/31/22		\$	549.00
	6331	Charter Communications	10/27/2022	Bill #111753201100122Monthly Svcs: 10/01 - 10/31/22		\$	445.00
	6332	Charter Communications	10/27/2022	Bill #127731301100122Internet Svc: 10/01 - 10/31/22		\$	549.00
	6333	Unified Protective Services	10/27/2022	Bill #98669Security Guard Services 10/02 - 10/08/22		\$	2,074.83
Chast	0004	Wells Fargo Vendor	40/07/0000	Bill #November 2022Ricoh Copier Lease Payment -		φ.	
Check	6334	Financial Services, LLC	10/27/2022	November 2022		\$	700.15
Chast	C225	Wells Fargo Vendor	10/27/2022	Bill #November 2022November 2022 - Ricoh Copier		\$	224.67
Check	6335	Financial Services, LLC	10/21/2022	Lease Payment for Garden Grove		Ф	221.67
Check	6336	Whittier Boulevard	10/27/2022	Bill #November 2022Monthly Lease of Advertising		\$	250.00
Crieck	0330	Associates LLC	10/21/2022	Space at 5301 Whittier Blvd November 2022		Ф	250.00
Check	DB100322	PS ADMINISTRATORS	10/3/2022	DB100322 - PS ADMINISTRATORS - H S A employee		\$	182.50
Officer	DD100322	1 3 ADMINISTRATORS	10/3/2022	contribution		Ψ	102.50
Check	DB100722	American Express	10/7/2022	DB100722 - American Express (6-03004) - ON		\$	20,655.64
Official	DD100722	ATTIONOUT EXPTOSO	10/1/2022	SEPARATE COVER		Ψ	20,000.04
Check	DB100722A	California Water Service	10/7/2022	DB100722A - California Water Service - September		\$	70.71
Oncon		Camerina Trater Certice	. 6/1/2022	water bill		<u> </u>	
Check	DB101122	Southern California Edison	10/11/2022	DB101122 - So Cal Edison Co - September electricity bill		\$	177.75
Check	DB101422	So Cal Gas	10/14/2022	DB101422 - So Cal Gas - September gas bill		\$	43.73
Check	DB101722	Payroll Systems	10/17/2022	DB101722 - Payroll Systems - H S A employee		\$	182.50
Check	DB102122	California Water Service	10/21/2022	contribution DB102122 - California Water Service -		\$	392.31
	DB102122A	So Cal Gas	10/21/2022	DB102122A - So Cal Gas -		\$	32.14
	DB102122A	Southern California Edison	10/24/2022	DB102422 - So Cal Edison Co -		\$	412.40
	DB102422	Southern California Edison	10/26/2022	DB102622 - So Cal Edison Co -		\$	3,859.50
				M2669 - Paredes, Carlos (1099-7) - Student uniforms		·	
Check	M2669	Carlos Paredes	10/4/2022	part of curriculum		\$	396.00
O			10/0/0000	M2671 - Paredes, Carlos (1099-7) - 50-50 4350 STAFF		_	
Check	M2671	Carlos Paredes	10/6/2022	UNIFORMS		\$	120.00
Check	M2672	Jessie's Services	10/17/2022	M2672 - Jessie's Services (1099-7) - 21-22 invoice 8088;		\$	1,895.00
Check	M2673	Jessie's Services	10/17/2022	M2673 - Jessie's Services (1099-7) - invoice 8096		\$	1,323.00
				M2674 - Jessie's Services (1099-7) - Invoice 8092;			
Check	M2674	Jessie's Services	10/17/2022	8093; 8094; 8097;		\$	7,012.00
		1	10/17/2000	M2675 - Jessie's Services (1099-7) - Install a storage		_	
Check	M2675	Jessie's Services	10/17/2022	cabinet		\$	524.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	1	Amount
Check	M2676	Maria Del Carmen Rosas	10/20/2022	M2676 - Rosas, Maria Del Carmen (ee) - Snacks for students		\$	841.30
Check	M2677	Cindy's Jumpers LLC (C-CORP)	10/24/2022	M2677 - Cindy's Jumpers LLC (C-CORP) - 50-50 5851 (Community Day)		\$	566.00
Check	M2678	Tlapozola Party Rental	10/25/2022	M2678 - Tlapozola Party Rental (C Corp) - 50-50 5851 (Community Day)		\$	2,308.35
Check	M2679	Jessica Miranda	10/24/2022	M2679 - Miranda, Jessica - 50-50 5851 (Community Day)		\$	375.00
	M2680	Nincy E. Acosta	10/24/2022	M2680 - Acosta, Nincy E 50-50 4720 9601-0 Student Food For Community Day		\$	3,500.00
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/19 - Amazon Mktplace Pmts		\$	15.32
	9515-3004	NITECH	10/14/2022	09/27 - NITECH		\$	1,335.75
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/12 - Amazon Mktplace Pmts		\$	77.16
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/13 - Amazon Mktplace Pmts		\$	83.40
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/13 - Amazon Mktplace Pmts		\$	25.18
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/13 - Amazon Mktplace Pmts		\$	455.19
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/13 - Amazon Mktplace Pmts		\$	27.51
	9515-3004	Parchment -UNIV Docs	10/14/2022	09/14 - Parchment -UNIV Docs		\$	12.65
	9515-3004	Spectrum	10/14/2022	09/15 - Spectrum		\$	1,098.00
Credit Card	9515-3004	NITECH	10/14/2022	09/15 - NITECH		\$	307.11
Credit Card	9515-3004	Springhill Suites by Marriott	10/14/2022	09/17 - Springhill Suites by Marriott		\$	162.70
	9515-3004	Water Delivery Services	10/14/2022	09/17 - Water Delivery Services		\$	534.12
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/19 - Amazon Mktplace Pmts		\$	12.11
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/19 - Amazon Mktplace Pmts		\$	16.41
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/19 - Amazon Mktplace Pmts		\$	37.44
	9515-3004	Amazon.com	10/14/2022	09/19 - Amazon.com		\$	140.89
	9515-3004	Adobe Acropro Subs	10/14/2022	09/19 - Adobe Acropro Subs		\$	5,419.68
	9515-3004	Amazon.com	10/14/2022	09/19 - Amazon.com		\$	30.65
	9515-3004	Adobe Acropro Subs	10/14/2022	09/19 - Adobe Acropro Subs		\$	2,880.00
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/19 - Amazon Mktplace Pmts		\$	207.33
	9515-3004	Amazon.com	10/14/2022	09/19 - Amazon.com		\$	61.16
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/19 - Amazon Mktplace Pmts		\$	113.16
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/19 - Amazon Mktplace Pmts		\$	106.38
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/19 - Amazon Mktplace Pmts		\$	116.10
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/19 - Amazon Mktplace Pmts		\$	293.15
	9515-3004	Amazon.com	10/14/2022	09/19 - Amazon.com		\$	61.16
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/19 - Amazon Mktplace Pmts		\$	13.01
Credit Card	9515-3004	Ring Central, Inc.	10/14/2022	09/20 - Ring Central, Inc.		\$	1,694.26
	9515-3004	Amazon.com	10/14/2022	09/20 - Amazon.com		\$	149.06
	9515-3004	Adobe Acropro Subs	10/14/2022	09/20 - Adobe Acropro Subs		\$	162.58
Credit Card	9515-3004	Spectrum	10/14/2022	09/21 - Spectrum		\$	466.84
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/21 - Amazon Mktplace Pmts		\$	449.21
Credit Card	9515-3004	Amazon.com	10/14/2022	09/21 - Amazon.com		\$	112.75
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/21 - Amazon Mktplace Pmts		\$	9.84
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/21 - Amazon Mktplace Pmts		\$	17.07

Dormant Tree	Check #/CC	Vandar	Transaction	Deceriation	Void	Amaunt
Payment Type	Account	Vendor	Date	Description	Void	Amount
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/21 - Amazon Mktplace Pmts		\$ 27.55
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/21 - Amazon Mktplace Pmts		\$ 16.40
Credit Card	9515-3004	Waste Mgmt Wm Ezpay	10/14/2022	09/21 - Waste Mgmt Wm Ezpay		\$ 240.95
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/21 - Amazon Mktplace Pmts		\$ 25.00
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/21 - Amazon Mktplace Pmts		\$ 124.94
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/21 - Amazon Mktplace Pmts		\$ 27.36
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/21 - Amazon Mktplace Pmts		\$ 44.00
Credit Card	9515-3004	UberTrip	10/14/2022	09/22 - UberTrip		\$ 4.03
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/22 - Amazon Mktplace Pmts		\$ 65.69
	9515-3004	Amazon.com	10/14/2022	09/22 - Amazon.com		\$ 109.15
	9515-3004	NITECH	10/14/2022	09/23 - NITECH		\$ 425.15
	9515-3004	NITECH	10/14/2022	09/23 - NITECH		\$ 3,827.97
	9515-3004	NITECH	10/14/2022	09/23 - NITECH		\$ 2,856.45
	9515-3004	NITECH	10/14/2022	09/23 - NITECH		\$ 396.00
	9515-3004	NITECH	10/14/2022	09/23 - NITECH		\$ 250.00
	9515-3004	NITECH	10/14/2022	09/23 - NITECH		\$ 185.00
	9515-3004	NITECH	10/14/2022	09/23 - NITECH		\$ 640.00
	9515-3004	NITECH	10/14/2022	09/23 - NITECH		\$ 10.00
	9515-3004	NITECH	10/14/2022	09/23 - NITECH		\$ 271.98
	9515-3004	NITECH	10/14/2022	09/23 - NITECH		\$ 17.00
	9515-3004	NITECH	10/14/2022	09/23 - NITECH		\$ 1,335.75
	9515-3004	Amazon.com	10/14/2022	09/24 - Amazon.com		\$ 161.88
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/25 - Amazon Mktplace Pmts		\$ 59.49
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/25 - Amazon Mktplace Pmts		\$ 11.01
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/26 - Amazon Mktplace Pmts		\$ 18.73
	9515-3004	Spectrum	10/14/2022	09/26 - Spectrum		\$ 99.99
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/26 - Amazon Mktplace Pmts		\$ 33.06
	9515-3004	USPS PO	10/14/2022	09/26 - USPS PO		\$ 7.85
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/26 - Amazon Mktplace Pmts		\$ 91.17
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/26 - Amazon Mktplace Pmts		\$ 18.48
	9515-3004	La Pizza Loca	10/14/2022	09/26 - La Pizza Loca		\$ 121.77
	9515-3004	NITECH	10/14/2022	09/27 - NITECH		\$ 10.00
	9515-3004	NITECH	10/14/2022	09/27 - NITECH		\$ 271.98
	9515-3004	NITECH	10/14/2022	09/27 - NITECH		\$ 17.00
	9515-3004	NITECH	10/14/2022	09/27 - NITECH		\$ 2,856.45
	9515-3004	NITECH	10/14/2022	09/27 - NITECH		\$ 185.00
Credit Card	9515-3004	NITECH	10/14/2022	09/27 - NITECH		\$ 640.00
	9515-3004	NITECH		09/27 - NITECH		\$ 17.00
	9515-3004	NITECH		09/27 - NITECH		\$ 1,335.75
	9515-3004	NITECH	10/14/2022	09/27 - NITECH		\$ 185.00
	9515-3004	NITECH	10/14/2022	09/27 - NITECH		\$ 640.00
	9515-3004	NITECH		09/27 - NITECH		\$ 10.00
	9515-3004	NITECH	10/14/2022	09/27 - NITECH		\$ 271.98
	9515-3004	UberTrip	10/14/2022	09/28 - UberTrip		\$ 5.78
Credit Card	9515-3004	UberTrip	10/14/2022	09/28 - UberTrip		\$ 10.28

Payment Type	Check #/CC	Vendor	Transaction	Description	Void		Amount
	Account		Date		10.0		
	9515-3004	UberTrip	10/14/2022	09/28 - UberTrip		\$	51.40
	9515-3004	UberTrip	10/14/2022	09/28 - UberTrip		\$	29.79
	9515-3004	Commerce-Us Storage	10/14/2022	09/28 - Commerce-Us Storage		\$	94.68
	9515-3004	Pizza Hut	10/14/2022	09/28 - Pizza Hut		\$	127.03
	9515-3004	Starbucks	10/14/2022	09/29 - Starbucks		\$	875.00
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/30 - Amazon Mktplace Pmts		\$	105.07
	9515-3004	Walmart.com	10/14/2022	09/30 - Walmart.com		\$	700.00
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/30 - Amazon Mktplace Pmts		\$	385.77
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/30 - Amazon Mktplace Pmts		\$	125.91
	9515-3004	Water Delivery Services	10/14/2022	09/30 - Water Delivery Services		\$	160.87
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/30 - Amazon Mktplace Pmts		\$	61.31
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/30 - Amazon Mktplace Pmts		\$	33.06
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/30 - Amazon Mktplace Pmts		\$	33.06
	9515-3004	Amazon.com	10/14/2022	09/30 - Amazon.com		\$	111.12
	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/30 - Amazon Mktplace Pmts		\$	87.58
	9515-3004	UberTrip	10/14/2022	10/01 - UberTrip		\$	11.90
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/01 - Amazon Mktplace Pmts		\$	131.30
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/01 - Amazon Mktplace Pmts		\$	49.14
	9515-3004	Commerce-Us Storage	10/14/2022	10/01 - Commerce-Us Storage		\$	516.00
	9515-3004	Amazon.com	10/14/2022	10/02 - Amazon.com		\$	27.60
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/02 - Amazon Mktplace Pmts		\$	61.96
	9515-3004	Amazon.com	10/14/2022	10/02 - Amazon.com		\$	81.44
	9515-3004	Amazon Prime	10/14/2022	10/02 - Amazon Prime		\$	16.53
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/02 - Amazon Mktplace Pmts		\$	30.49
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/02 - Amazon Mktplace Pmts		\$	17.51
Credit Card	9515-3004	Amazon.com	10/14/2022	10/02 - Amazon.com		\$	6.56
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/03 - Amazon Mktplace Pmts		\$	370.66
Credit Card	9515-3004	Life Storage	10/14/2022	10/03 - Life Storage		\$	164.95
Credit Card	9515-3004	Zoom.us	10/14/2022	10/03 - Zoom.us		\$	16.19
Credit Card	9515-3004	Antelope Valley Plumbing, Inc.	10/14/2022	10/03 - Antelope Valley Plumbing, Inc.		\$	150.00
Credit Card	9515-3004	Target	10/14/2022	10/04 - Target		\$	875.00
Credit Card	9515-3004	Adtescurity Myadt.com	10/14/2022	10/04 - Adtescurity Myadt.com		\$	58.00
Credit Card	9515-3004	Corporate Casuals	10/14/2022	10/04 - Corporate Casuals		\$	2,748.47
Credit Card	9515-3004	Amazon.com	10/14/2022	10/04 - Amazon.com		\$	66.20
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/04 - Amazon Mktplace Pmts		\$	110.52
Credit Card	9515-3004	Spectrum	10/14/2022	10/05 -Spectrum		\$	465.00
	9515-3004	NITECH	10/14/2022	10/05 - NITECH		\$	72.59
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/05 - Amazon Mktplace Pmts		\$	242.82
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/05 - Amazon Mktplace Pmts		\$	42.68
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/05 - Amazon Mktplace Pmts		\$	34.55
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/05 - Amazon Mktplace Pmts		\$	42.99
	9515-3004	Water Delivery Services	10/14/2022	10/05 - Water Delivery Services		\$	100.21
	9515-3004	Friends Outside	10/14/2022	10/06 - Friends Outside		\$	600.00
	9515-3004	Paypal	10/14/2022	10/06 - Paypal		2	3,500.00

Payment Type	Check #/CC	Vendor	Transaction	Description	Void	^	mount
Payment Type	Account	vendor	Date	Description	Volu		illoulit
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/06 - Amazon Mktplace Pmts		\$	82.08
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/06 - Amazon Mktplace Pmts		\$	54.19
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/06 - Amazon Mktplace Pmts		\$	16.53
Credit Card	9515-3004		10/14/2022	10/06 - Republic Services		\$	565.79
Credit Card	9515-3004	Amazon Prime	10/14/2022	10/06 - Amazon Prime		\$	16.53
Credit Card	9515-3004	L2g la co waterworks	10/14/2022	10/07 - L2g la co waterworks		\$	122.83
Credit Card	9515-3004	Adobe *Creative Cloud	10/14/2022	10/07 - Adobe *Creative Cloud		\$	29.99
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/07 - Amazon Mktplace Pmts		\$	67.78
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/07 - Amazon Mktplace Pmts		\$	44.06
	9515-3004	Amazon.com	10/14/2022	10/07 - Amazon.com		\$	187.32
Credit Card	9515-3004	Verizon Wireless	10/14/2022	10/09 - Verizon Wireless		\$	297.16
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/10 - Amazon Mktplace Pmts		\$	65.84
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/10 - Amazon Mktplace Pmts		\$	48.58
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/10 - Amazon Mktplace Pmts		\$	70.20
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/10 - Amazon Mktplace Pmts		\$	70.20
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/10 - Amazon Mktplace Pmts		\$	105.58
	9515-3004	Spectrum	10/14/2022	10/10 - Spectrum		\$	1,098.00
	9515-3004		10/14/2022	10/10 - Amazon.com		\$	212.40
	9515-3004	Amazon.com	10/14/2022	10/11 - Amazon.com		\$	141.26
	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/11 - Amazon Mktplace Pmts		\$	148.16
Credit Card	9515-3004	Parchment -UNIV Docs	10/14/2022	10/11 - Parchment -UNIV Docs		\$	4.15
Credit Card	9515-3004	Amazon.com	10/14/2022	10/11 - Amazon.com		\$	5.50
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/11 - Amazon Mktplace Pmts		\$	99.18
Credit Card	9515-3004	ReadyRefresh	10/14/2022	10/12 - ReadyRefresh		\$	118.64
Credit Card	9515-3004	AT&T Consumer Phone PMT	10/14/2022	10/12 - AT&T Consumer Phone PMT		\$	485.59
Credit Card	9515-3004		10/14/2022	10/12 - Amazon Mktplace Pmts		\$	508.42
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/12 - Amazon Mktplace Pmts		\$	71.03
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/13 - Amazon Mktplace Pmts		\$	22.98
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	10/13 - Amazon Mktplace Pmts		\$	13.01
Credit Card	9515-3004	Smart & Final	10/14/2022	09/16 - Smart & Final		\$	95.76
Credit Card	9515-3004	Zoom.us	10/14/2022	09/19 - Zoom.us		\$	283.31
Credit Card	9515-3004	Zoo Printing	10/14/2022	09/21 - Zoo Printing		\$	152.15
Credit Card	9515-3004	Amazon Mktplace Pmts	10/14/2022	09/21 - Amazon Mktplace Pmts		\$	306.48
Credit Card	9515-3004	Best buy	10/14/2022	09/27 - Best buy		\$	16.51
Credit Card	9515-3004	Zoom.us	10/14/2022	09/27 - Zoom.us		\$	34.63
Credit Card	9515-3004	FaceBook	10/14/2022	09/30 - FaceBook		\$	50.00
Credit Card	9515-3004	Webflow.Com	10/14/2022	10/01 - Webflow.Com		\$	84.00
Credit Card	9515-3004	Michaels Stores	10/14/2022	10/06 - Michaels Stores		\$	14.05
	9515-3004		10/14/2022	10/06 - Party City		\$	15.44
Credit Card	9515-3004	Zoo Printing	10/14/2022	10/11 - Zoo Printing		\$	17.37
	9515-3004	Smart & Final	10/14/2022	10/11 - Smart & Final		\$	34.14
Credit Card	9515-3004	Social Curator	10/14/2022	10/12 - Social Curator		\$	49.00

NEW OPPORTUNITIES ORGANIZATION

PROPOSED INSTRUCTIONAL CALENDAR

2022-2023

FAMILY FIRST CHARTER SCHOOL - NEW OPPORTUNITIES CHARTER SCHOOL

	М	Т	W	TH	F	Sat	М	Т	W	TH	F	Sat	М	Т	W	TH	F	Sat	М	Т	W	TH	F	Sat	М	Т	W	TH	F	Sat	Regul	Minir	Staff	Total
Summer					1	2 3	4	5	6	7	8	9 10	11	12	13	14	15	16 17	18	19	20	21	22	23 24	25	26	27	28	29	30 31				
July					NW		NW	X	X	X	NW		X	X	X	X	NW		X	X	X	X	NW		X	X	X	X	NW		15	0	0	15
Summer	1	2	3	4	5	6 6	8	9	10	11	12	13 14	15	16	17	18	19	20 21	22	23	24			27 28										
August	X	X	X	NW	NW		NW	NW	NW	NW	NW		NW	NW	NW	NW	NW		NW	NW	NW										3	0	0	3
AUG																						25	26*	27 28	29	30	31							
																						+	+		Х	Χ	Χ				3	0.00	2.00	5
SEP				1	2	3 4	5	6	7	8	9	10 11	12	13	14	15	16	17 18	19	20	21	22	23	24 25	26	27	28	29	30					
				Χ	Χ		NW	Х	Χ	Χ	Χ		Χ	Χ	Χ	Χ	Χ		Х	Х	Χ	Χ	Χ		х	Χ	Χ	Х	+		20	0.00	1.00	21
OCT	3	4	5	6	7	8 9	10*	11	12	13	14	15 16	17	18	19	20	21	22 23	24	25	26 丰	27	28	29 30	31									
	Χ	Χ	Х	Χ	Χ		NW	Х	Χ	Χ	Χ		Х	Χ	Χ	Х	Χ		Х	Х	m	Х	Χ		+						18	0.50	1.50	20
NOV		1	2	3	4	5 6	7	8	9	10	11	12 13	14	15	16	17	18	19 20	21	22	23	24	25	26 27	28	29	30							
		Χ	Χ	Χ	Χ		Х	Χ	Χ	Χ	NW		Χ	Χ	Χ	Χ	Χ		NW	NW	NW	NW	NW		Х	Χ	Χ				16	0.00	0.00	16
DEC				1	2	3 4	5	6	7	8	9	10 11	12	13*	14	15	16	17 18	19	20	21	22	23	24 25	26	27	28	29	30	31				
				Χ	Χ		Х	Χ	Χ	Χ	Χ		Χ	NW	Х	Χ	Χ		Х	Χ	Χ	Χ	+		NW	NW	NW	NW	NW		15	0.00	1.00	16
JAN	2	3	4	5	6	7 8	9	10	11	12	13	14 15	16	17	18	19	20	21 22	23	24	25	26	27	28 29	30	31								
	NW	NW	NW	NW	NW		+	Х	Χ	Х	Х		NW	Χ	Х	Х	Χ		Х	Х	Χ	Χ	Х		Х	Χ					15	0.00	1.00	16
FEB			1	2	3	4 5	6	7	8	9	10	11 12	13	14	15 🕇	16	17	18 19		21	22	23	24	25 26	27	28								
			Х	Х	Х		Х	Х	Х	Х	Х		NW	Х	m	Х	Х		NW	Х	Х	Х	+		Х	Х						0.50	1.50	18
MAR			1	2	3	4 5	6	7	8	9		11 12	13	14	15	16	17	18 19		21	22	23	24	25 26		28	29	30		1 2				
			Х	Х	Х		Х	Х	Х	Х	Х		Х	Х	Х	Х	Х		Х	Х	Х	Х	+		Х	Х	Х	Χ	NW		21	0.00	1.00	22
APR	3	4	5	6	7	8 9	10	11	12	13	14	15 16	17	18	19	20	21	22 23	24	25	26	27	28	29 30										
	NW	NW	NW	NW	NW		X	X	X	X	X	13 14	X	X	X	X	X	20 21	X	X	X	X	X	27 28	20	20	24				15	0.00	0.00	15
MAY	1	2	3	4	5	6 7	8	9	10	11	12	23 14	15	16	17	18	19	20 21	22	23	24	25	26	27 28		30	31							
ILINI	Χ	Х	Х	X	X		X	X	X	X	X	10 11	X	X	X	X	+	17 18	X	X	X	X	X	24 25	NW	X 27	X	20*	20		21	0.00	1.00	22
JUN				1	2	3 4	5	6	/	8	,	10 11	12	13	14	15	16	17 18		20	21	22	23	24 23		27	28	29*	30		40		4.00	20
				Х	Х		Х	Х	Х	Х	Х		Х	Х	Х	Х	Х		NW	Х	Х	Х	Х		Х	Х	Х	+					1.00	
																												1	otals		179	1	11	191

LEGAL HOLIDAY (H) & LOCAL HOLIDAY (§) PER EDUCATION CODE SECTION 37220 AND CODE 27220.(13) LOCAL DISCRETIONARY HOLIDAY Ω

Day of Week **Holiday** Independence Day July 4 Monday **Labor Day** Sept. 5 Monday Indigenous People's Day Oct. 10 Monday **Veterans Day** Nov. 11 Friday Thanksgiving Day Nov. 24 Thursday LASD Local Holiday* Dec 13 Tuesday **Christmas Day** Dec. 26 Monday New Year's Day Jan. 2 Monday Monday Martin Luther King, Jr. Day Jan 16 Lincoln Day Feb. 13 Monday **Washington Day** Feb. 20 Monday Cesar Chavez Day Mar. 31 Friday Memorial Day May 29 Monday Juneteenth June 19 Monday

Day or date each year
July 4th

1st Mon. in Sept.
October 12th
Nov. 11th
4th Thurs. in Nov.
Local Holiday
Dec. 25th
Jan 1st
3rd Mon. in Jan.
Feb. 12th
3rd Mon. in Feb.
March 31st
Last Mon. in May
June 19th

*3 Additional PD Days for WASC Prep.

Minimum Days/PD Day

October 26, 2022

February 15, 2022

m

Thanksgiving Break November 21 - 25, 2022

Winter Break December 26, 2022 - January 6, 2023

Spring Break April 3 - 7, 2023

Professional Development \neq 2022-2023

August 25, 2022 January 9, 2023

30.120, 2022

August 26, 2022 (*Student free day) February 24, 2023

September 30, 2002 March 24, 2023 October 31, 2022 May 19, 2023

December 23, 2022 June 29, 2023 (*Student free day)

WASC Visitations both Charter Schools

April 24-26, 2002

*Sunday 4/23/22 may also be needed

^{*}ALL HOLIDAYS, PER EDUCATION CODE SECTION 37220 AND CODE SECTION 27220.(13)

NEW OPPORTUNITIES ORGANIZATION, INC. SPECIAL BOARD OF EDUCATION (VIRTUAL) MEETING

Main Meeting Location

Family First Charter School

12500 Ramona Avenue, Hawthorne CA 90250

THIS MEETING WILL BE HELD VIA TELECONFERENCE - ZOOM MEETING LINK BELOW

WEDNESDAY, OCTOBER 12, 2022 OPEN SESSION AT 5:30 P.M.

(Prepared and distributed: 10/11/2022)

This legislative body conducts business under the meeting requirements of the Ralph M. Brown Act.

NOTICE OF INTENT TO RECORD

This meeting will be video tape recorded for purposes of recording the minutes. In consideration of others, please turn off all electronic devices before the start of the meeting.

MEETING AGENDA & RELATED MATERIALS

Agendas for regular board meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, if applicable, 72 hours prior to the start of the meeting. Agendas for special meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, if applicable, 24 hours prior to the start of the meeting. Materials relating to an agenda topic that is a matter of public record in open session, will be made available for public inspection 72 hours prior to the start of the meeting, or, alternatively, when the materials are distributed to at least a majority of board members.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

SPECIAL PRESENTATIONS MAY BE MADE

Notice is hereby given that, consistent with the requirements of the *Bagley-Keene Open Meeting Act*, special presentations not mentioned in the agenda may be made at this meeting. However, any such presentation will be for information only.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

Pursuant to the *Rehabilitation Act of 1973* and the *Americans with Disabilities Act of 1990*, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting may request assistance by contacting the office of the Executive Director at 12500 Ramona Avenue, Hawthorne, CA 90250, (310) 355-0001, at least 48 hours prior to the meeting.

FOR MORE INFORMATION

For more information concerning this agenda or for materials relating to this meeting, please call the office of the Executive Director at 12500 Ramona Avenue, Hawthorne CA 90250, (310) 776-6479, at least 48 hours prior to the meeting.

TELECONFERENCE PARTICIPATION

Join Zoom Meeting https://us02web.zoom.us/j/83372177803?pwd=YU5vdTkvWk1xM3hETVZFaWExY3NiQT09

Meeting ID: 833 7217 7803 Passcode: 590470

One tap mobile +16699009128,,83372177803#,,,,*590470#

For audio participation, please dial +1 669 900 9128 Meeting ID 833 7217 7803 Passcode: 590470

- **1. CALL TO ORDER:** *President Konig called the meeting to order at 5:31 pm.*
 - a. ROLL CALL All members were present except Member Erlandson who had a scheduling conflict.

2. APPROVAL OF AGENDA

Motion:	Camberos									
Second:		Roque								
Vote:										
Member	Aye	Nay	Abstain							
Konig	X									
Carrillo	X									
Roque	X									
Camberos	X									
Erlandson										

3. PUBLIC COMMENTS – There were no public comments

4. CONSENT AGENDA

Please note: all matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board's vote on them.

- a. Approve Teleconferencing During a State of Emergency Recurring
- b. MINUTES: August 24, 2022
- c. Check and Credit Card Registers: July 2022; August 2022; September 2022;

Motion:		Carrillo									
Second:		Camberos									
Vote:		4/0									
Member	Aye	Nay	Abstain								
Konig	X										
Carrillo	X										
Roque	X	_									
Camberos	X	>									
Erlandson											

5. INFORMATIONAL ITEMS

a. FINANCIAL UPDATE: EdTec – Jean Yang and Dorothy Lee

b. UPDATE: Academics, Data & Accountability - Dr. LaToya Brown

c. UPDATE: Community sites - Robert Pena

6. DISCUSSION & ACTION ITEMS

a. Approve Education Protection Account Spending Plan 2022-2023 Family First Charter ----Note – Member Camberos lost connectivity at this point----

Motion:		Carrillo								
Second:		Roque								
Vote:		4/0								
Member	Aye	Nay	Abstain							
Konig	X									
Carrillo	X									
Roque	X									
Camberos	X									
Erlandson										

b. Approve Education Protection Account Spending Plan 2022-2023 New Opportunities Charter

Motion:		Roque								
Second:	Carrillo									
Vote:	4/0									
Member	Aye	Nay	Abstain							
Konig	X									
Carrillo	X									
Roque	X									
Camberos										
Erlandson										

c. Approve Unaudited Actuals for Family First Charter

Motion:		Roque							
Second:	Konig								
Vote:		3/0							
Member	Aye	Nay	Abstain						
Konig	X								
Carrillo	X								
Roque	X								
Camberos									
Erlandson									

d. Approve Unaudited Actuals for New Opportunities Charter

Motion:		Konig	•
Second:		Carrillo	
Vote:			
Member	Aye	Nay	Abstain
Konig	X		
Carrillo	X		
Roque	X		
Camberos			
Erlandson			

7. BOARD MEMBER REPORTS

Member Roque – thank staff for invitation to the event;

Member Carrillo – nothing to report;

President Konig – thanked everyone including EdTec for their reports; he mentioned he would miss the community event;

8. EXECUTIVE DIRECTOR REPORT

9. Executive Director Report to the Board

Executive Director Guzman – talked about reentry and workforce development. United Automobile Workers has a \$3,000,000 grant from the department of labor but have no access to jail facilities. They reached out to us to assist to do some of the educational portion. They are a year behind and have not served one client on this program. Ms. Bauer talked to the Office of Diversion and Reentry, ODR, they are involved in some grants and are impressed with our work and approached us directly, and told us they have money so we can provide some mental health services to their clients. Marco de los Santos and Ms. Bauer were asked to figure out how much can we charge for mental health counseling services. Regarding the correctional sites and the community sites people are moving forward. We are proud of our team. Our main goal is to always get better even after the pandemic. Very proud to be part of this team.

President Konig suggested to have an in person celebration with all staff. Executive Director agreed on this idea. Executive Director Guzman further stated "don't get us wrong, we are investing [in our staff]; our CMA teachers asked for technology and now we have computers in their programs. We are also considering remodeling the downstairs area in the back building, so when classrooms are busy we can use it for all staff meetings. We are spending money [invested in the program]."

ADJOURNMENT TIME: President Konig adjourned the meeting at 6:18 pm. The next regular board meeting is scheduled for December 8, 2022.

Motion:	Carrillo						
Second:	Roque						
Vote:	3/0						
Member	Aye	Nay	Abstain				
Konig	X						
Carrillo	X						
Roque	X						
Camberos							
Erlandson							

Respectfully submitted,
Francisco Carrillo, Clerk



New Opportunities Organization educates and empowers underserved communities through partnerships, vocational training, and supportive services to improve the quality of life of our students.

NEW OPPORTUNITIES ORGANIZATION

LOS ANGELES, CALIFORNIA

AUDIT REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2022



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of New Opportunities Organization Los Angeles, California

Report on Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit, 12500 Ramona LLC, of New Opportunities Organization (the "Organization") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and the changes to its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter. presentation of the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Organization's basic financial statements. The accompanying supplementary information listed in the Table of Contents, including the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Emphasis of Matter - Change in Accounting Principle

As discussed in Note 1 to the financial statements, the Organization has adopted the provisions of Financial Accounting Standards Board Accounting Standards Update No. 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Mad. Accordingly, all contributions received have been reviewed and adjusted accordingly to adopt this standard. Our opinion is not modified with respect to this matter.

San Diego, California December 12, 2022



Financial Section

DRAFT

		New						
	Opportunities			amily First	Nev	w Opportunities		
ASSETS		arter School	Cha	arter School	Organization			
Cash and cash equivalents	\$	\$ 8,041,243		\$ 3,017,393		\$ 3,017,393		11,058,636
Accounts receivable		3,250,503		1,962,169		5,212,672		
Prepaid rent		-		1,754,954		1,754,954		
Prepaid expenditures		25,958		24,197		50,155		
Capital assets		15,805		527,827		543,632		
Total Assets		11,333,509		7,286,540		18,620,049		
LIABILITIES								
Accounts payable		744,853		229,829		974,682		
Deferred revenue		279,745		147,043		426,788		
Total Liabilities		1,024,598		376,872		1,401,470		
NET ASSETS								
Without donor restriction		10,308,911		6,909,668		17,218,579		
Total Net Assets		10,308,911		6,909,668		17,218,579		
Total Liabilities and Net Assets	\$	11,333,509	\$	7,286,540	\$	18,620,049		



Net Assets, Without Donor Restriction

		ivew				
	Opportunities Charter School		Family First		New Opportunities	
SUPPORT AND REVENUES			Cha	Charter School		Organization
Federal and state support and revenues						
General purpose entitlement	\$	1,262,666	\$	1,435,050	\$	2,697,716
Education protection account entitlement		45,655		39,962		85,617
Other federal revenues		760,516		743,698		1,504,214
Other state revenues		3,470,861		2,207,651		5,678,512
Local support and revenues						
Payments in lieu of property taxes		634,478		702,510		1,336,988
Other local revenue		341,449		24,225		365,674
Total Support and Revenues		6,515,625		5,153,096		11,668,721
EXPENSES						
Program services		3,082,783		3,014,489		6,097,272
Management and general		550,287		614,879		1,165,166
Total Operating Expenses		3,633,070		3,629,368		7,262,438
CHANGE IN NET ASSETS		2,882,555		1,523,728		4,406,283
Net Assets, Without Donor Restriction - Beginning		7,426,356		5,385,940		12,812,296
Net Assets, Without Donor Restriction - Ending	\$	10,308,911	\$	6,909,668	\$	17,218,579

	New Opportunities Charter School						
		Program	Managei	ment			
		Services	and General			Total	
EXPENSES							
Personnel expenses							
Certificated salaries	\$	1,121,802	\$ 5	5,150	\$	1,176,952	
Classified salaries		747,730	1	.9,451		767,181	
Other employee benefits		575,530	2	4,406		599,936	
Total personnel expenses		2,445,062	g	9,007		2,544,069	
Non-personnel expenses							
Books and supplies		89,493	4	3,585		133,078	
Travel and conference		16,204		-		16,204	
Dues and memberships		11,674		-		11,674	
Insurance		-	3	1,492		31,492	
Operation and housekeeping services		50,457	3	3,219		83,676	
Rental, leases and repairs		238,110	8	3,616		321,726	
Depreciation and amortization		1,694		564		2,258	
Professional services		190,485	22	9,475		419,960	
Communications		39,604		9,901		49,505	
Direct support/indirect cost charges		-	1	9,428		19,428	
Total non-personnel expenses		637,721	45	1,280		1,089,001	
Total Operating Expenses	\$	3,082,783	\$ 55	0,287	\$	3,633,070	
		Fami	ly First Cha	arter S	choo		

	Family First Charter School					
		Program	Ma	anagement		
		Services	ar	nd General		Total
EXPENSES						
Personnel expenses						
Certificated salaries	\$	1,186,248	\$	69,336	\$	1,255,584
Classified salaries		574,363		19,451		593,814
Other employee benefits		532,302		28,152		560,454
Total personnel expenses		2,292,913		116,939		2,409,852
Non-personnel expenses						_
Books and supplies		68,725		33,320		102,045
Travel and conference		12,926		-		12,926
Dues and memberships		17,689		-		17,689
Insurance		-		31,492		31,492
Operation and housekeeping services		95,139		65,437		160,576
Rental, leases and repairs		249,393		113,901		363,294
Depreciation and amortization		54,776		18,259		73,035
Professional services		172,798		201,223		374,021
Communications		50,130		12,533		62,663
Direct support/indirect cost charges		-		21,775		21,775
Total non-personnel expenses		721,576		497,940		1,219,516
Total Operating Expenses	\$	3,014,489	\$	614,879	\$	3,629,368

The notes to financial statements are an integral part of this statement.

NEW OPPORTUNITIES ORGANIZAITON STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		New				New
	Орр	ortunities	Fa	amily First	Op	portunities
CASH FLOWS FROM OPERATING ACTIVITIES	Cha	rter School	Charter School		Oı	ganization
Change in net assets	\$	2,882,555	\$	1,523,728	\$	4,406,283
Adjustments to reconcile change in net assets to net						
cash provided by operating activities:						
Changes in:						
Accounts receivable		474,324		480,022		954,346
Prepaid expenses		658		66		724
Accounts payable		509,146		75,031		584,177
Deferred revenue		40,309		(35,311)		4998
Net Cash Provided by Operating Activities		3,906,992		2,043,536		5,950,528
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES Adjustments to reconcile change in net assets to net cash used by capital financing activities: Changes in:		2.257		FC 447		50.704
Capital assets		2,257		56,447		58,704
Net increase in cash and cash equivalents		3,909,249		2,099,983		6,009,232
Cash and Cash Equivalents - Beginning of Year		4,131,994		917,410		5,049,404
Cash and Cash Equivalents - End of Year	\$	8,041,243	\$	3,017,393	\$	11,058,636
	\overline{A}					

NEW OPPORTUNITIES ORGANIZAITON DISCRETELY PRESENTED COMPONENT UNIT 12500 RAMONA LLC STATEMENT OF FINANCIAL POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	1250	O Ramona LLC
ASSETS		
Cash and cash equivalents	\$	129,415
Land		1,122,012
Building (net)		2,174,534
Total Assets		3,425,961
LIABILITIES		
Accounts payable		19,705
Long term liability		1,688,162
Deferred rent income		1,753,408
Total Liabilities		3,461,275
NET ASSETS		
Net Assets		(35,314)
Total Net Assets		(35,314)
Total Liabilities and Net Assets	\$	3,425,961

	12500	Ramona LLC
UNRESTRICTED REVENUES		
Rental income	\$	201,500
Total Revenues		201,500
EXPENSES		
Depreciation expense		60,826
Interest expense		72,712
Other expenses		2,341
Total Expenses		135,879
CHANGE IN NET ASSETS		65,621
Net Assets - Beginning		(100,935)
Net Assets - Ending	\$	(35,314)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

New Opportunities Organization (the "Organization") was formed as a nonprofit public benefit corporation on June 17, 2013 for the purpose of operating as a California public school located in Los Angeles County. Originally formed as New Opportunities Charter School, the Organization amended its Articles of Incorporation on February 18, 2015, formally becoming the Organization which manages New Opportunities Charter School and Family First Charter School. New Opportunities and Family First Charters were approved by the State Board of Education on July 1, 2013 as California Charter No. 1557 and 1558, respectively. During the year ended June 30, 2022, the Charters served grades 9-12. Funding sources primarily consist of local control funding formula (LCFF) state apportionments, in lieu of property tax revenues, and grants and donations from the public.

Basis of Accounting

The Organization's policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

Net Assets

The financial statements report amounts separately by class of net assets as follows:

- Net assets without donor restrictions are those resources that are currently available for operations.
- Net assets with donor restrictions are those resources which are stipulated by donors for various scholarships or other programmatic uses.

Underwater Endowment Funds

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new contributions for donor-restricted endowment funds and continued appropriation for certain programs that was deemed prudent by the Organization's Board. The Organization considers its endowments to be underwater if their fair value is less than the sum of (1) the original value of initial and subsequent gift amounts donated to the endowment and (2) any accumulations to the endowment required to be held in perpetuity per donor direction. The Organization had no underwater endowment funds at June 30, 2022.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Functional Expenses

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management's estimates.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

Change in Accounting Principle

ASU 2020-07 Presentation and Discussion by Not-for-Profit Entities for Contributed Nonfinancial Assets improves generally accepted accounting principles (GAAP) by increase the transparency of contributed nonfinancial assets for not-for-profit (NFP) entities through enhancements to presentation and disclosure. The amendments in the update address public concerns about the lack of transparency relating to the measurement of contributed nonfinancial assets recognized by NFP's as well as the amount of those contributions used in a NFP's programs and other activities. The ASU should be applied on a retrospective basis and is effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. Early adoption is permitted. The amendment will not change the recognition and measurement requirements for those contributed nonfinancial assets.

New Accounting Pronouncements

In November, FASB issued ASU 2021-09, Leases (ASU 2021-09). ASU 2021-09 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. ASU 2021-09 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2021. Although the full impact of ASU 2021-09 on the Organization's financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Cash and Cash Equivalents

The Organization considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

In Lieu of Property Taxes Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the authorizing agency. In lieu of distributing funds out of property tax proceeds, the authorizing agency makes monthly payments to the Organization. Revenues are recognized by the Organization when earned.

Contributions

Contributions that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other donor restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the existence or nature of any donor restrictions.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

Income Taxes

New Opportunities Organization is a 170(b)(1)(A)(ii) publicly supported nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as a public charity. The Organization is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As a school, the Organization is not required to register with the California Attorney General as a charity.

The Organization's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Organization's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Fair Value Measurements

The Fair Value Measurements Topic of the FASB Accounting Standards Codification establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2: Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2022, consist of the following:

		New	New			
	•	Opportunities Charter School		•		pportunities rganization
Cash in banks	\$	8,041,243	\$	3,017,393	\$	11,058,636
Total cash and cash equivalents	\$	8,041,243	\$	3,017,393	\$	11,058,636

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NOTE 2 - CASH AND CASH EQUIVALENTS, continued

Cash in Banks - Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. The Organization has adopted a cash management policy that addresses investment options as well as actions to be taken in the event that deposits exceed FDIC insurance limits. The FDIC insures 100% of non-interest bearing accounts and up to \$250,000 per depositor on interest bearing accounts per insured bank. The California Government Code also requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2022, the Organization's bank balance was exposed to custodial credit risk as there were deposits over \$250,000. The amount exceeding \$250,000 was collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the Organization.

NOTE 3 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts not available include amounts set aside for program services that could be drawn upon if the Board approves that action.

		New				
	Op	portunities	Fa	amily First	New	Opportunities
	Cha	arter School	Cha	arter School	Organization	
Financial assets, at year end:						
Cash and cash equivalents	\$	8,041,243	\$	3,017,393	\$	11,058,636
Accounts receivable		3,250,503		1,962,169		5,212,672
Financial assets available to meet cash needs						
for general expenditures within one year	\$	11,291,746	\$	4,979,562	\$	16,271,308

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2022, consists of the following:

New						New			
	Opportunities Family First				Opportunities				
Due From Grantor Governments:	Charter School		Charter School Charter School		rter School	Or	ganization		
California Department of Education	\$	2,998,939	\$	1,718,991	\$	4,717,930			
Other Federal Receivables		309,300		288,614		597,914			
Other local receivables		(57,736)		(45,436)		(103,172)			
Total Accounts Receivable	\$	3,250,503	\$	1,962,169	\$	5,212,672			

NOTE 5 – RELATED PARTY TRANSACTIONS

Authorizing Agency

New Opportunities Organization operates two Charter schools authorized to operate through Centinela Valley Union High School District (the "authorizing agency"). On March 5, 2013, the Board of Directors of Centinela Valley Union High School District approved a Charter renewal for both of the Organization's schools for a 5 year term beginning July 1, 2013 and expiring on June 30, 2018.

On November 14, 2017, the Board of Directors of Centinela Valley Union High School District approved a Charter renewal for both of the Organization's schools for a second 5 year term beginning on July 1, 2018 and expiring on June 30, 2023.

On August 21, 2014, the Board of Directors of the Organization approved a Charter management agreement with EdTec Inc. to provide administrative function services to the Organization.

12500 Ramona LLC

New Opportunities Support Corporation, an affiliate of New Opportunities Organization, is the sole member of 12500 Ramona LLC (the "LLC") which holds title to the property at 12500 Ramona Avenue, Hawthorne, California 90250 and functions as the Organization's landlord. The lease structured between the LLC and the Organization shall commence on July 1, 2019 and end on June 30, 2049. Base rent consists of monthly payments of \$15,500.

NOTE 6 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plan maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and non-certificated employees are covered by an alternative plan.

California State Teachers' Retirement System (CalSTRS)

Plan Description

New Opportunities Organization contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

Funding Policy

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2022 and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2022 was 16.92% of annual payroll, respectively. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the Organization's schools were \$195,166 for New Opportunities and \$205,732 for Family First for the year ended June 30, 2022.

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for the Organization is \$140,256 for New Opportunities and \$82,629 for Family First.

Alternative Plan

As established by federal law, all public sector employees who are not members of their employer's existing retirement plan (CalSTRS) must be covered by social security or an alternative plan. The Organization uses social security as their alternative plan.

NOTE 7 – DONATED MATERIALS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to the Organization in an effort to advance the Organization's programs and objectives. These services have not been recorded in the Organization's financial statements because they do not meet the criteria required by generally accepted accounting principles.

NOTE 8 – COMMITMENTS AND CONTINGENCIES

Governmental Funds

The Organization has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements would not be material.

NOTE 9 – SUBSEQUENT EVENTS

The Organization evaluated subsequent events from June 30, 2022 through December 12, 2022, the date the financial statements were issued. The Organization concluded that no subsequent events have occurred that would require recognition or disclosure in the financial statements.



Supplementary Information Section

DRAFT

NEW OPPORTUNITIES ORGANIZATION SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2022

New Opportunities Organization, located in Los Angeles County, was formed as a nonprofit public benefit corporation on June 17, 2013 and approved by the State Board of Education on July 1, 2013. The Organization was authorized to operate two Charter schools through Centinela Valley Union High School District. Classes began in 2013 for grades 9 to 12. The Organization's Charter numbers are 1557 for New Opportunities and 1558 for Family First.

BOARD OF TRUSTEES

Name	Office	Term and Term Expiration
Bernie Konig	President	12/8/2022
Nora Roque	Treasurer	12/8/2022
Francisco Carrillo	Clerk	12/8/2022
Lulu Camberos	Member	12/8/2022
Mary Agnes Erlandson	Member	12/8/2022

ADMINISTRATION

Paul Guzman Executive Director



NEW OPPORTUNITIES ORGANIZATION SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	CFDA	Pass-Through Entity		Federal
Federal Grantor/Pass-Through Grantor/Program or Cluster	Number	Identifying Number	Ex	penditures
U. S. DEPARTMENT OF EDUCATION:				
Passed through California Department of Education:				
ESSA CSI	84.010A	15438	\$	163,472
Adult Education Cluster				
Adult Education: Adult Education and Family Literacy	84.002A	13971/14508/13978/14109		1,060,001
Subtotal Adult Education Cluster				1,060,001
IDEA Cluster				
IDEA Special Educaiton	84.027	*		27,308
Subtotal IDEA Cluster				27,308
Education Stabilization Funds:				
ESSER II	84.425D	*		84,334
GEER II	84.425C	*		19,355
ESSER III: State Reserve for Emergency Needs	84.425U	*		54,976
ESSER III: State Reserve for Learning Loss	84.425U	*		94,768
Total U. S. Department of Education				1,504,214
Total Federal Expenditures			\$	1,504,214

^{* -} PCS Number not available or not applicable



New Opportunities Charter School

	Numbe		
Grade Level	Calendar	Calendar	Status
Grades 9-12	180	180	Complied

Family First Charter School

	Numbe		
	Traditional	Multitrack	
Grade Level	Calendar	Calendar	Status
Grades 9-12	180	180	Complied



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NEW OPPORTUNITIES ORGANIZATION RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		New				New
	O	portunities	Fa	amily First	Op	portunities
Net Position	Ch	arter School	Cha	arter School	O	rganization
June 30, 2022, alternative form annual financial report net position	\$	10,319,360	\$	6,909,668	\$	17,229,028
Adjustments and reclassifications:						
Increase (decrease) in total net position						
Increase in accounts receivable*		12,354		-		12,354
Increase in accounts payable*		(22,803)		-		(22,803)
Net adjustments and reclassifications		(10,449)		-		(10,449)
June 30, 2022, audited financial statement fund balance	\$	10,308,911	\$	6,909,668	\$	17,218,579

^{*}These adjustments are made to recognize transactions that were not captured on the alternative form.



NEW OPPORTUNITIES ORGANIZATION MULTI-YEAR FUNDING ANALYSIS – BASE APPORTIONMENT AND WIOA GRANT FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Nev	v Opportuniti	es	Charter School	ol Family First C		harter School		N	New Opportunities		s Organization	
'		Base				Base				Base			
	App	ortionment		WIOA Grant	Ap	portionment		WIOA Grant	Ар	portionment		WIOA Grant	
FY1516	\$	2,992,160	\$	137,562	\$	3,282,597	\$	-	\$	6,274,757	\$	137,562	
FY1617	\$	3,383,092	\$	170,949	\$	3,034,826	\$	-	\$	6,417,918	\$	170,949	
FY1718	\$	4,286,548	\$	304,630	\$	3,342,836	\$	304,630	\$	7,629,384	\$	609,260	
FY1819	\$	3,662,809	\$	529,369	\$	3,407,463	\$	529,369	\$	7,070,272	\$	1,058,738	
FY1920	\$	4,370,097	\$	397,598	\$	3,305,882	\$	397,598	\$	7,675,978	\$	795,196	
FY2021	\$	4,370,097	\$	408,244	\$	3,305,882	\$	533,756	\$	7,675,978	\$	942,000	
FY2022	\$	4,370,097	\$	530,000	\$	3,305,882	\$	530,001	\$	7,675,978	\$	1,060,001	



NEW OPPORTUNITIES ORGANIZATION NOTES TO THE SUPPLEMENTARY INFORMATION JUNE 30, 2022

Organizational Structure

This schedule provides information about the Organization's authorizing agency, grades served, and members of the governing body, and administration.

Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the Organization. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to Organizations. This schedule provides information regarding the attendance of students at various grade levels and in different programs. This schedule includes total ADA and ADA generated through classroom-based instruction by grade span.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Organization.

Reconciliation of Financial Report - Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile fund balance reported on the Financial Report – Alternative Form to net assets on the audited financial statements.

Multi-Year Funding Analysis – Base Apportionment and WIOA Grant

This schedule presents information on funding awarded to the Organization via Base Apportionment and the WIOA Grant during FY1516, FY1617, FY1718, FY1819, FY1920 FY2021 and FY2122.

Other Independent Auditors' Reports



REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditors' Report

To the Board of Directors of New Opportunities Organization Los Angeles, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities, the aggregate discretely presented component units of New Opportunities Organization (the "Organization") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements and have issued our report thereon dated December 12, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting ("internal control") to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Diego, California December 12, 2022



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of New Opportunities Organization Los Angeles, California

Report on Compliance for Each Major Federal Program Opinion on Each Major Federal Program

We have audited New Opportunities Organization's (the "Organization") compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Organization's major Federal programs for the year ended June 30, 2022. The Organization's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the
 audit in order to design audit procedures that are appropriate in the circumstances and to test
 and report on internal control over compliance in accordance with Uniform Guidance, but not for
 the purpose of expressing an opinion on the effectiveness of the Organization's internal control
 over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

San Diego, California December 12, 2022



REPORT ON STATE COMPLIANCE

Independent Auditors' Report

To the Board of Directors of New Opportunities Organization Los Angeles, California

Report on State Compliance

We have audited New Opportunities Organization's (the "Organization's") compliance with the types of compliance requirements described in the 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, section 19810, that could have a direct and material effect on each of the Organization's state programs for the fiscal year ended June 30, 2022, as identified below.

In our opinion, New Opportunities Organization complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2022.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of the Organization's compliance with those requirements.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
California Clean Energy Jobs Act	Not applicable
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	Not applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Yes

The term not applicable above is used to mean the Charter School did not offer the program during the fiscal year and did not receive any funding for the program.

San Diego, California December 12, 2022

Schedule of Findings and Questioned Costs

DRAFT

NEW OPPORTUNITIES ORGANIZATION SUMMARY OF AUDITORS' RESULTS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FINANCIAL STATEMENTS	
Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered	
to be material weaknesses?	None Reported
Non-compliance material to financial statements noted?	No
FEDERAL AWARDS	
Internal control over major program:	
Material weskness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued:	Unmodified
Any audit findings disclosed that are required to be reported in accordance	
with Uniform Guidance 2 CFR 200.516(a)?	No
Identification of major programs:	
CFDA Number(s) Name of Federal Program or Cluster	
84.002A Adult Education: Adult Education and Family Literacy	=
Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes
STATE AWARDS	
Internal control over state programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered	
to be material weaknesses?	None Reported
Type of auditors' report issued on compliance for state programs:	Unmodified

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FIVE DIGIT CODE	AB3627 FINDING TYPES
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no financial statement findings noted in the 2021-22 fiscal year.



NEW OPPORTUNITIES ORGANIZATION FEDERAL AWARD FINDINGS AND QUESTIONED COSTS JUNE 30, 2022

Five Digit Code	AB 3627 Finding Type
50000	Federal Compliance

There were no federal award findings noted in the 2021-22 fiscal year.



NEW OPPORTUNITIES ORGANIZATION STATE AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FIVE DIGIT CODE	AB3627 FINDING TYPES		
10000	Attendance		
40000	State Compliance		
42000	Charter School Facilities Program		
60000	Miscellaneous		
61000	Classroom Teacher Salaries		
62000	Local Control Accountability Plan		
70000	Instructional Materials		
71000	Teacher Missassignments		
72000	School Accountability Report Card		

There were no state award findings noted in the 2021-22 fiscal year.



There were no audit findings noted in the 2020-21 fiscal year.



New Opportunities FY23 1st Interim Financials

DOROTHY LEE AND JEAN YANG DECEMBER 2022





State & Local Updates

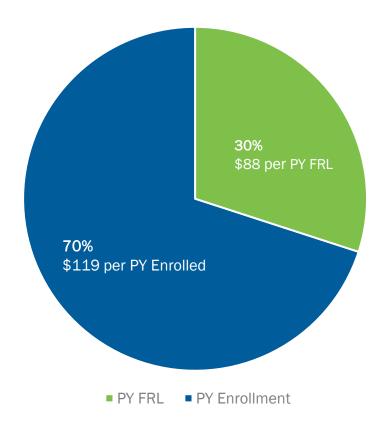




Prop 28: Arts & Music – Grant Composition



Beginning in 23-24 Prop 28 increases education funding in CA by \$1B



Spending must supplement, not supplant existing expense

Prop 28: Arts & Music



Timeline

- Begins 2023-24 (Prelim NOCS 49K, FFCS 58K)
- Ongoing <u>and</u> three years to spend each year's entitlement

Requirements

- >500 students → spend 80%+ on staff*
- Supplement, not supplant new expense to budget!

Reporting

- Required to complete expenditure plan & annual reports
- Board approval and posted to school website

FY23 1st Interim

December 2022

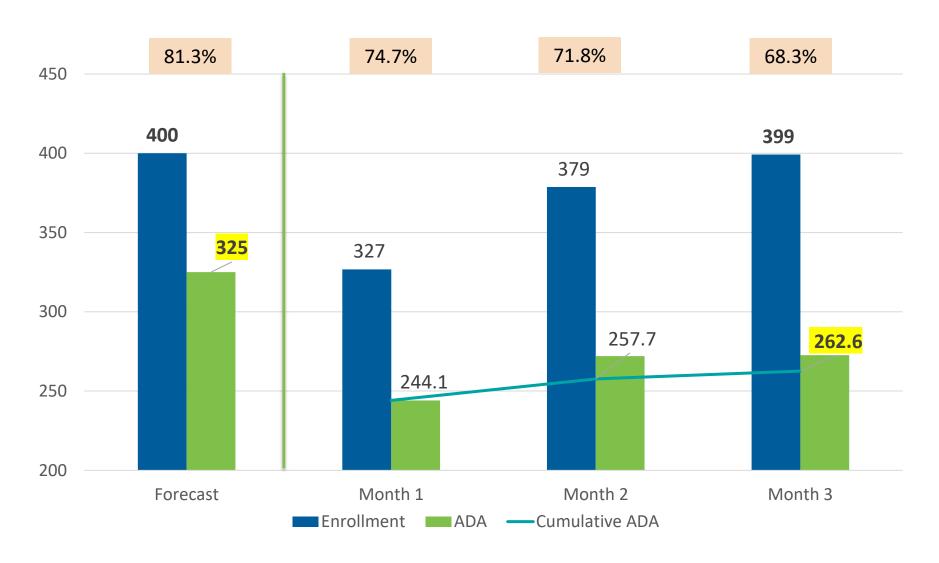




New Opportunities Enrollment



Enrollment reaching forecast of 400, ADA % to be updated



New Opportunities 1st Interim vs. August



Net income 793K, decreased 94K since previous forecast

		2022-23	2022-23	Variance
		Previous Forecast	Current Forecast	
Revenue	LCFF Entitlement	3,938,058	3,952,631	14,573
	Federal Revenue	690,978	690,978	-
	Other State Revenues	558,366	558,366	-
	Local Revenues	60,985	72,132	11,147
	Fundraising and Grants	-	-	-
	Total Revenue	5,248,387	5,274,107	25,720
Expenses	Compensation and Benefits	2,989,830	3,097,842	(108,012)
	Books and Supplies	433,330	433,330	-
	Services and Other Operating	935,387	947,162	(11,775)
	Depreciation	2,243	2,243	-
	Total Expenses	4,360,790	4,480,577	(119,787)
	Operating Income	887,597	793,530	(94,066)
	Beginning Balance (Audited)	10,319,361	10,319,361	-
	Operating Income	887,597	793,530	(94,066)
Ending Fund	Balance (incl. Depreciation)	11,206,958	11,112,891	(94,066)
Ending Fund Balance as % of Expenses		257.0%	248.0%	-9.0%

New Opportunities 1st Interim vs. August



Net income 793K, decreased 94K mostly due to comp & benefits

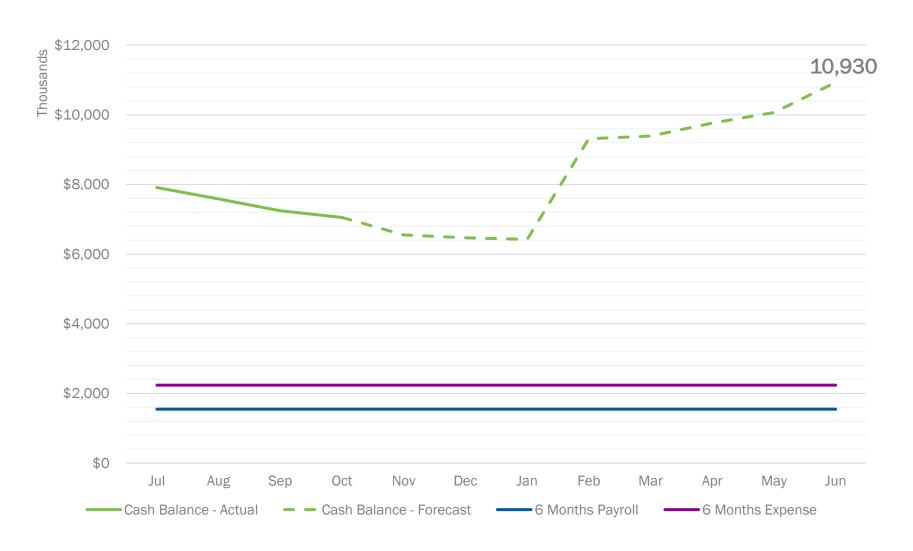


CATEGORY	BOTTOM LINE IMPACT	NOTES
Previous Forecast	887,597	
LCFF	14,573	Increase of LCFF from 12.84% to 13.26%
Local Revenue	11,147	Increased Proud Parent grant spent in FY23
Services & Other Ops	(11,775)	Rent increase
Comp & Benefits	(108,012)	Increased teacher and classified hours
Current Forecast	793,530	

New Opportunities FY23 Projected Cash Balance



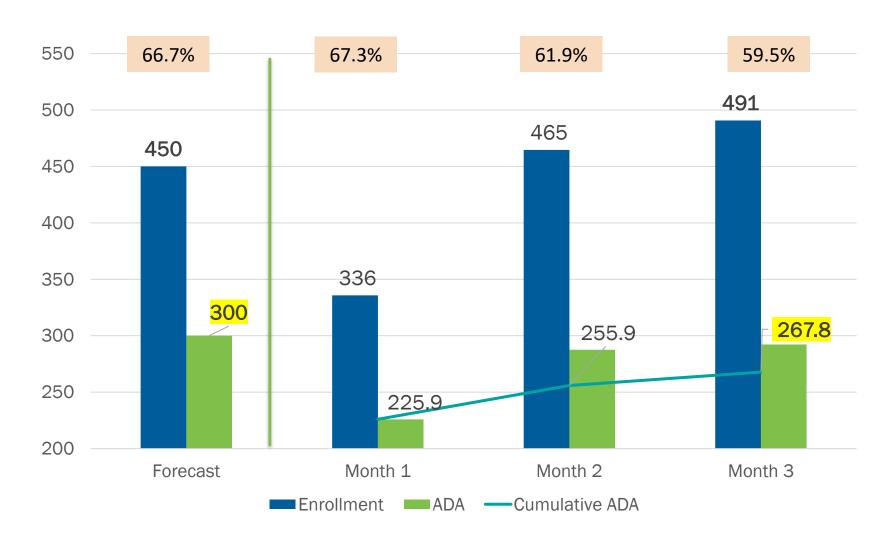
NOCS projecting ending cash at 10.93M



Family First Enrollment



Enrollment exceeding forecast, ADA % to be updated



Family First 1st Interim vs. August



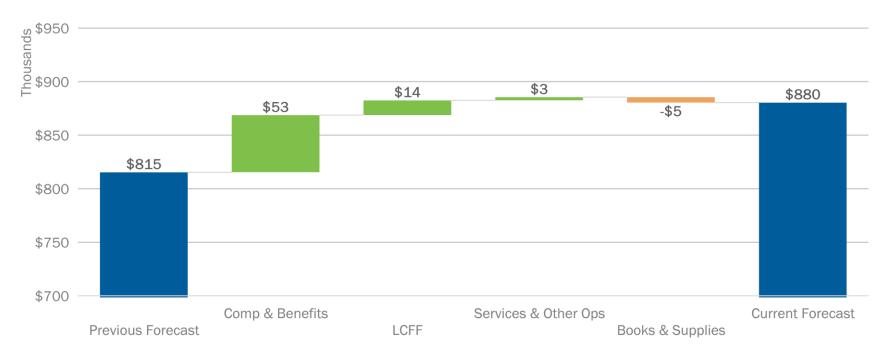
Net Income 880K, increased 65K from previous forecast

		2022-23	2022-23	Variance
		Previous Forecast	Current Forecast	
Revenue	LCFF Entitlement	3,729,440	3,743,242	13,802
	Federal Revenue	681,992	681,992	-
	Other State Revenues	470,838	470,838	-
	Local Revenues	3,000	3,000	-
	Fundraising and Grants	-	-	-
	Total Revenue	4,885,270	4,899,072	13,802
Expenses	Compensation and Benefits	2,623,823	2,570,440	53,383
	Books and Supplies	375,586	380,586	(5,000)
	Services and Other Operating	997,479	994,543	2,937
	Depreciation	73,020	73,020	-
	Total Expenses	4,069,909	4,018,589	51,320
	Operating Income	815,361	880,483	65,122
	Beginning Balance (Audited)	6,909,667	6,909,667	-
	Operating Income	815,361	880,483	65,122
Ending Fund Balance (incl. Depreciation)		7,725,028	7,790,150	65,122
Ending Fund Balance as % of Expenses		189.8%	193.9%	4.0%

Family First 1st Interim vs. August



Net Income 880K, increased 65K mostly due to benefits savings

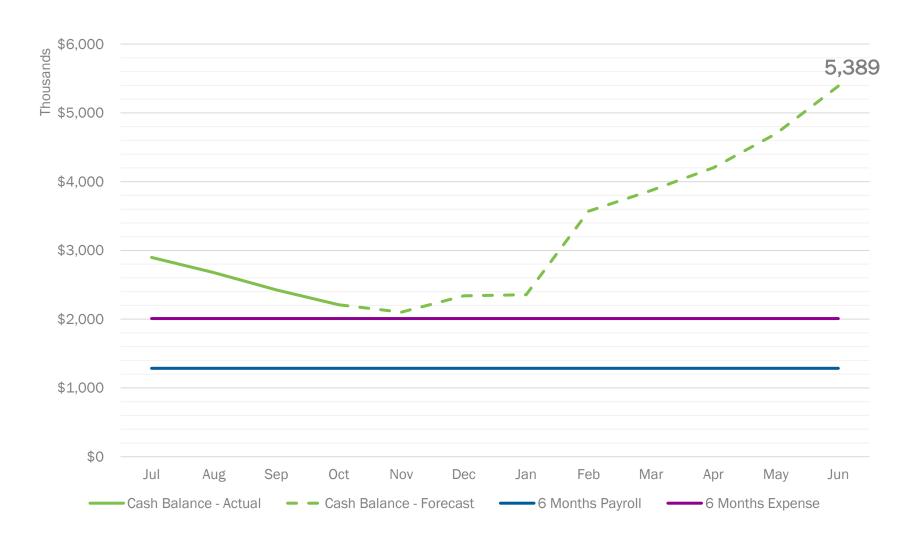


CATEGORY	BOTTOM LINE IMPACT	NOTES
Previous Forecast	815,361	
Comp & Benefits	53,383	Savings in health and benefits
LCFF	13,802	LCFF increase from 12.84% to 13.26%
Services & Other Ops	2,937	Savings in PY expenses
Books & Supplies	(5,000)	Increase in instructional materials
Current Forecast	880,483	

Family First FY23 Projected Cash Balance



FFCS projecting ending cash at 5.38M



Exhibits





	Actual		YTD			Budget			
Aug	Sep	Oct	Actual YTD	Approved Budget v1	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
				- ŭ					· · · · · · · · · · · · · · · · · · ·
76.091	76.091	145.987	298.169	3.890.350	3.952.631	14.573	62.281	3.654.462	8%
-	-	-	33,142	378,482	690,978	-	312,496	657,836	5%
_	27.160	34.001	61,161		,	_	,	,	11%
3,333	2,809	51,849	58,770	62,041	72,132	11,147	10,091	13,363	81%
· -	· -	· -	· -	· -	, <u>-</u>	-	-	-	
79,424	106,060	231,837	451,241	4,886,217	5,274,107	25,720	387,890	4,822,866	9%
293,509	245,096	277,596	996,883	2,911,530	3,097,842	(108,012)	(186,311)	2,100,959	32%
- ,	11,935	,	. ,	433,330	433,330	-	-	341,621	21%
109,364	83,755	101,535	399,930		- , -	(11,775)	52,950		42%
-				2,243	2,243	-	-		0%
-				-	-	-	-	. ,	
413,681	340,945	445,352	1,488,943	4,347,216	4,480,577	(119,787)	(133,361)	2,991,633	33%
(334,257)	(234,885)	(213,515)	(1,037,702)	539,002	793,530	(94,066)	254,529	1,831,232	
				7 252 542	10 210 261				
				, - ,					
				539,002	193,530				
				7,791,545	11,112,891				
				179%	248%				
	76,091 - 3,333 - 79,424 293,509 10,808 109,364 - 413,681	76,091 76,091 - 27,160 3,333 2,809 79,424 106,060 293,509 245,096 10,808 11,935 109,364 83,755 - 159 413,681 340,945	76,091 76,091 145,987 - 27,160 34,001 3,333 2,809 51,849 - 79,424 106,060 231,837 293,509 245,096 277,596 10,808 11,935 65,959 109,364 83,755 101,535 - 159 262 413,681 340,945 445,352	76,091 76,091 145,987 298,169 33,142 - 27,160 34,001 61,161 3,333 2,809 51,849 58,770 79,424 106,060 231,837 451,241 293,509 245,096 277,596 996,883 10,808 11,935 65,959 91,709 109,364 83,755 101,535 399,930	76,091 76,091 145,987 298,169 3,890,350 33,142 378,482 - 27,160 34,001 61,161 555,344 3,333 2,809 51,849 58,770 62,041	76,091 76,091 145,987 298,169 3,890,350 3,952,631 33,142 378,482 690,978 - 27,160 34,001 61,161 555,344 558,366 3,333 2,809 51,849 58,770 62,041 72,132	76,091 76,091 145,987 298,169 3,890,350 3,952,631 14,573 33,142 378,482 690,978 - 27,160 34,001 61,161 555,344 558,366 - 3,333 2,809 51,849 58,770 62,041 72,132 11,147	76,091 76,091 145,987 298,169 3,890,350 3,952,631 14,573 62,281 33,142 378,482 690,978 - 312,496 - 27,160 34,001 61,161 555,344 558,366 - 3,022 3,333 2,809 51,849 58,770 62,041 72,132 11,147 10,091	76,091 76,091 145,987 298,169 3,890,350 3,952,631 14,573 62,281 3,654,462 33,142 378,482 690,978 - 312,496 657,836 - 27,160 34,001 61,161 555,344 558,366 - 3,022 497,205 3,333 2,809 51,849 58,770 62,041 72,132 11,147 10,091 13,363

KEY ASSUMPTIONS

Enrollment Summary
9-12
Total Enrolled

ADA %
9-12
Average ADA %

ADA
9-12
Total ADA

	Actual		YTD			Budget			
Aug	Sep	Oct	Actual YTD	Approved Budget v1	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
				400 400	400 400	:			
				81.3%			0.0%		
				81.3%	81.3%	0.0%	0.0%		
				325.00 325.00	325.00 325.00	:	:		

		Actual		YTD Budget						
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE	•									_
LCFF Entitlement										
8011 Charter Schools General Purpose Entitlement - State Aid	76,091	76,091	136,964	289,146	2.777.410	2.744.967	14,573	(32,444)	2,455,821	11%
8012 Education Protection Account Entitlement	70,091	70,091	9,023	9,023	65.000	65,000	14,575	(32,444)	55,977	14%
8096 Charter Schools in Lieu of Property Taxes	_	_	5,020	5,025	1,047,940	1,142,664	_	94,725	1,142,664	0%
SUBTOTAL - LCFF Entitlement	76,091	76,091	145,987	298,169	3,890,350	3,952,631	14,573	62,281	3,654,462	8%
		·	,	ŕ			·	•		
Federal Revenue										
8181 Special Education - Entitlement	-	-	-	-	13,482	16,478	-	2,996	16,478	0%
8290 No Child Left Behind	-	-	-	33,142	100,000	100,000	-	-	66,858	33%
8296 Other Federal Revenue		-	-	-	265,000	574,500	-	309,500	574,500	0%
SUBTOTAL - Federal Revenue		-	-	33,142	378,482	690,978	-	312,496	657,836	5%
Other State Revenue										
8381 Special Education - Entitlement (State	_	9.116	25,526	34.642	130.000	130.000	_	_	95,358	27%
8382 Special Education Mental Health	_	-	-	- 0.,0.2	9,118	9,118	_	_	9,118	0%
8545 School Facilities Apportionments	_	_	-	_	137,743	119,664	_	(18,078)	119,664	0%
8550 Mandated Cost Reimbursements	-	-	-	_	9,200	9,200	-	-	9,200	0%
8560 State Lottery Revenue	-	-	-	_	77,394	80,450	-	3,055	80,450	0%
8590 All Other State Revenue		18,044	8,475	26,519	191,889	209,934	-	18,045	183,415	13%
SUBTOTAL - Other State Revenue	-	27,160	34,001	61,161	555,344	558,366	-	3,022	497,205	11%
Local Revenue										
8690 Other Local Revenue	3.333	2.809	1.000	7.142	33.708	6.142	(2,285)	(27.566)	(1,000)	116%
8699 All Other Local Revenue	3,333	2,609	50,849	51,628	28,333	65,990	(2,205)	37,657	14,363	78%
SUBTOTAL - Local Revenue	3,333	2,809	51,849	58,770	62,041	72,132	11,147	10,091	13,363	81%
SOBTOTAL - Local Nevellue	3,333	2,003	31,043	30,770	02,041	72,132	11,147	10,031	13,303	0170
Fundraising and Grants										
SUBTOTAL - Fundraising and Grants	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE	79,424	106,060	231,837	451,241	4,886,217	5,274,107	25,720	387,890	4,822,866	9%

		Actual		YTD			Budget			
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES		-								
Compensation & Benefits										
Certificated Salaries										
1100 Teachers Salaries	116,513	106,970	104,394	340,583	858,238	1,051,336	(114,552)	(193,099)	710,754	32%
1101 Teacher - Stipends	12,390	4,981	7,651	34,582	7,500	40,000	(10,000)	(32,500)	5,418	86%
1103 Teacher - Substitute Pay	-	-	-		10,000	10,000	-	-	10,000	0%
1200 Certificated Pupil Support Salaries	8,046	8,053	8,046	29,621	65,342	108,406	5,524	(43,064)	78,785	27%
1300 Certificated Supervisor & Administrator Salaries	22,846	22,846	22,846	91,384	300,849	297,825	-	3,025	206,440	31%
1900 Certificated Other Salaries	5,136	5,461	5,257	21,829	61,200	62,849	-	(1,649)	41,020	35%
1980 Other Cert - Custom 5		4,921	-	4,921	-	-	-	-	(4,921)	
SUBTOTAL - Certificated Salaries	164,932	153,232	148,194	522,921	1,303,129	1,570,416	(119,027)	(267,287)	1,047,495	33%
Olera Mad Oalanka										
Classified Salaries	005	4.040	0.070	7444	0.000	40.450		(40.007)	40.000	070/
2100 Classified Instructional Aide Salaries	935	1,313	3,870	7,144	6,223	19,450	(20.424)	(13,227)	12,306	37%
2200 Classified Support Salaries	43,214	40,482	40,413 8,450	163,317	548,989	504,390	(30,124)	44,598	341,073	32% 33%
2300 Classified Supervisor & Administrator Salaries 2400 Classified Clerical & Office Salaries	8,445	8,450	1,975	33,784	103,294 25,085	101,276 25,085	- (E10)	2,018	67,492	33% 32%
	1,975	1,975		8,021	· · · · · ·	,	(510)	2.700	17,065	32%
2900 Classified Other Salaries 2908 Other Classified - Extra Duty Hours	3,974	3,979	3,979	15,902	52,896 4,500	50,130 4,500	-	2,766	34,228 4,500	32% 0%
SUBTOTAL - Classified Salaries	58,542	56,198	58,687	228,166	740,987	704,831	(30,635)	36,155	476,665	32%
SUBTOTAL - Glassified Galaries	30,342	30,130	30,007	220,100	740,307	704,031	(30,033)	30,133	470,000	32 /0
Employee Benefits										
3100 STRS	30,965	28,972	27,955	98,372	237,912	257,192	(12,078)	(19,280)	158,821	38%
3300 OASDI-Medicare-Alternative	6,919	6,621	6,733	25,277	79,147	90,570	(7,528)	(11,423)	65,293	28%
3400 Health & Welfare Benefits	24,742	(966)	28,182	105,300	507,734	429,173	64,747	78,561	323,873	25%
3500 Unemployment Insurance	1,112	1,040	1,025	3,731	9,977	11,007	(722)	(1,030)	7,276	34%
3600 Workers Comp Insurance	6,297	-	6,297	12,593	32,645	34,129	(2,245)	(1,484)	21,536	37%
3900 Other Employee Benefits		-	523	523	-	523	(523)	(523)	1	100%
SUBTOTAL - Employee Benefits	70,035	35,666	70,715	245,795	867,415	822,594	41,650	44,820	576,799	30%
Packa & Supplies										
Books & Supplies 4100 Approved Textbooks & Core Curricula Materials	266	_		1,730	20.000	20,000	_		18.270	9%
4200 Books & Other Reference Materials	200	33	_	33	2,500	2,500	_		2.467	1%
4320 Educational Software	1,875	4,112	_	5,987	58,000	58,000	_		52,013	10%
4325 Instructional Materials & Supplies	1,481	4,579	5,768	12,849	24,000	24,000	_		11,151	54%
4330 Office Supplies	2,856	1,607	2,571	7.456	30.000	30,000	_	_	22,544	25%
4345 Non Instructional Student Materials & Supplies	464	280	917	1,661	5,100	5,100	_	_	3,439	33%
4350 Uniforms	-		1,554	1,554	9,180	9,180	_	_	7,626	17%
4410 Classroom Furniture, Equipment & Supplies	_	248	126	382	1.020	1,020	_	_	638	37%
4420 Computers: individual items less than \$5k	1,729	-	52,125	53,854	125,000	125,000	-	-	71,146	43%
4430 Non Classroom Related Furniture, Equipment & Supplies	1,240	60	- , =-	1,300	1,530	1,530	_	-	230	85%
4710 Student Food Services	-,	-	-	-	150,000	150,000	-	-	150,000	0%
4720 Other Food	898	1,015	2,898	4,903	7,000	7,000	-	-	2,097	70%
SUBTOTAL - Books and Supplies	10,808	11,935	65,959	91,709	433,330	433,330	-	-	341,621	21%
Services & Other Operating Expenses										
5200 Travel & Conferences	713	597	804	2,323	9,180	9,180	-	-	6,857	25%

	_										
			Actual		YTD			Budget			
		Aug	Sep	Oct	Actual YTD	Approved Budget v1	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5210	Conference Fees	1,159	1,402		2,561	7,000	7,000	i orecast	- I Olecast	4,439	37%
5300	Dues & Memberships	276	1,402	33	4,718	11,220	11,220	-	-	6,502	42%
5400	Insurance	28,441	-	-	28.441	33,381	30,000	-	3,381	1,559	95%
5500	Operations & Housekeeping	20,441	3,297	-	3,297	5,100	5,100	-	3,301	1,803	65%
5510	Utilities - Gas and Electric	4,101	1,324	713	7,182	14,280	14,280	-	-	7,098	50%
5515	Janitorial, Gardening Services & Supplies	1,938	1,392	1,383	6,473	19,739	19,739	-	-	13,266	33%
5520	Security	4,937	5,943	5,488	19,062	41,820	41,820	-	-	22,758	46%
5525	Utilities - Waste	205	241	241	687	5,100	5,100		_	4,413	13%
5530	Utilities - Waste	60	241	241	60	3,100	5,100		_	(60)	1370
5605	Equipment Leases	905	1,198	1,299	5,036	17,340	17,340		-	12,304	29%
5610	Rent	29,496	29.170	19,276	132,831	334,497	263,168	(12,317)	71,329	130,337	50%
5615	Repairs and Maintenance - Building	29,490	29,170 150	150	300	7,140	7,140	(12,317)	71,329	6,840	4%
5625	Storage	-	94	388	482	7,140	7,140	-	-	(482)	4 /0
5800	Other Services & Operating Expenses	-	30	300	30	5,100	5,100	-	-	5,070	1%
5803	Accounting Fees	-	7,331	-	7,331	16,320	16,320	-	-	8,989	45%
5805	Administrative Fees	-	7,331	-	7,331	1,020	1,020		-	1,020	0%
5809	Banking Fees	- 89	- 59	- 81	287	890	890	_	-	603	32%
5812	Business Services	9,365	9,365	9,365	36,357	111,574	120,898	(349)	(9,324)	84,541	30%
5815	Consultants - Instructional	9,303	9,303	9,303	30,337	2,040	7,000	(4,960)	(4,960)	7,000	0%
5820	Consultants - Non Instructional	-	- 375	-	375	35,740	35,740	(4,900)	(4,900)	35,365	1%
5824	District Oversight Fees	-	-	-	3/3	39,682	40,317	(149)	(635)	40,317	0%
5833	Fines and Penalties	-	-	-	· -	102	102	(149)	(033)	102	0%
5836	Fingerprinting	- 125	-	238	363	1.968	1.968	-	-	1.605	18%
5845	Legal Fees	312	130	230	22,942	30,000	30,000	-	-	7,058	76%
5851	Marketing and Student Recruiting	337	1,774	12,349	15,027	18,360	18,360		-	3,333	82%
5857	Payroll Fees	574	376	399	1,679	10,200	10,200	-	-	8,521	16%
5861	Prior Yr Exp (not accrued	992	151	5,967	8,984	8,160	15,000	6,000	(6,840)	6,016	60%
5863	Professional Development	986	-	3,907	986	15,300	15,300	0,000	(0,040)	14,314	6%
5865	Use Tax	-	-	-	900	1,455	1,455	-	-	1,455	0%
5869	Special Education Contract Instructors	-	- 578	4,373	4.950	35.000	35,000	-	-	30,050	14%
5875	Staff Recruiting	-	-	4,373	4,950	2,215	2,215	-	-	2,215	0%
5877	Student Activities	-	-	-	· -	4,080	4,080	-	-	4,080	0%
5878	Student Activities Student Assessment	-	- 595	- 722	1,317	1,331	1,331	-	-	4,000	99%
5881	Student Information System	- 354	354	354	1,317	17,649	17,649	-	-	16,251	8%
5887	Technology Services	10,288	13,511	15,672	43,683	66,708	66.708	-	-	23,025	65%
5893	6,7	10,200	13,511	15,072	43,003		,	-	-	7,140	0%
5898	Transportation - Student Bad Debt Expense	-	-	-	-	7,140	7,140	-	-	15,300	0%
5900	Communications	-	-	-	-	15,300 61	15,300 61	-	-	15,300	0%
5910	Communications - Internet / Website Fees	2,268	3,283	21 202	27,627	23.460		-	-		118%
	Postage and Delivery	2,268 10,596	•	21,392 4	10,600	23,460 16,320	23,460 16,320	-	-	(4,167) 5,720	65%
5915	3	10,596 847	- 847	847	2,541		7,140	-	-	5,720 4,599	
5920	·	109.364	83.755	101.535		7,140	947.162	(44.775)	52.950	547.232	36% 42%
	SUBTOTAL - Services & Other Operating Exp.	109,364	83,755	101,535	399,930	1,000,112	947,162	(11,775)	52,950	547,232	42%
	al Outlay & Depreciation										
6900	Depreciation	-	-	-	-	2,243	2,243	-	-	2,243	0%
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	2,243	2,243	-	-	2,243	0%
Other	Outflows										
7999	Uncategorized Expense	-	159	262	421	-	-	-	-	(421)	

SUBTOTAL - Other Outflows

TOTAL EXPENSES

	Actual		YTD		Budget								
Aug	Sep	Oct	Actual YTD	Approved Budget v1	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent				
-	159	262	421	-	-	-	-	(421)					
413,681	340,945	445,352	1,488,943	4,347,216	4,480,577	(119,787)	(133,361)	2,991,633	33%				

New Opportunities Monthly Cash Forecast As of Oct FY2023

							2022 Actuals &							
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Forecast	Remaining
	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast		Balance
Beginning Cash	8,041,243	7,911,457	7,585,299	7,246,310	7,051,101	6,553,282	6,468,007	6,424,760	9,313,238	9,390,846	9,761,536	10,067,830		
REVENUE														
LCFF Entitlement	_	76,091	76,091	145,987	187,721	187,722	196,745	187,722	432,352	670,520	510,705	624,911	3,952,631	656,066
Federal Revenue	-	-	-	-	25,000	-	-	25,000	4,970	-	25,000	586,008	690,978	25,000
Other State Revenue	_	_	27,160	34,001	23,097	96,587	131,034	71,438	13,997	61,970	132,362	121,970	558,366	(155,250)
Other Local Revenue	779	3,333	2,809	51,849	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	72,132	` -
Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	779	79,424	106,060	231,837	237,488	285,979	329,449	285,830	452,989	734,160	669,737	1,334,558	5,274,107	525,816
EXPENSES														
Certificated Salaries	56.563	164.932	153,232	148,194	126.295	131.600	131.600	131.600	131.600	131.600	131.600	131,600	1,570,416	_
Classified Salaries	54,740	58,542	56,198	58,687	59,933	59,246	59,246	59,246	59,246	59,246	59,246	59,246	704,831	2,007
Employee Benefits	69.379	70.035	35.666	70.715	77.199	77.044	81.447	77.594	77.594	73.844	73.844	38,080	822,594	154
Books & Supplies	3,007	10,808	11,935	65,959	73,356	36,671	38,075	38,917	39,064	38,890	39,191	37,457	433,330	_
Services & Other Operating Expenses	105,276	109,364	83,755	101,535	62.328	66.694	62.328	62.328	67.878	59,889	59,561	64.455	947,162	41.771
Capital Outlay & Depreciation	-	-	-	-	935	187	187	187	187	187	187	187	2,243	· -
Other Outflows	-	-	159	262	(421)	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	288,966	413,681	340,945	445,352	399,625	371,441	372,883	369,872	375,569	363,657	363,630	331,025	4,480,577	43,932
Operating Cash Inflow (Outflow)	(288,187)	(334,257)	(234,885)	(213,515)	(162,137)	(85,462)	(43,434)	(84,042)	77,421	370,503	306,107	1,003,534	793,530	481,884
Revenues - Prior Year Accruals	5.811	5,504	31,651	65,835	331,373			2,972,334				(4.44.040)		
Other Assets	25,958	5,504	31,001	00,030	331,313	-		2,912,334	-	-	-	(141,218)		
Fixed Assets	25,956	-	-	-	935	- 187	- 187	- 187	- 187	- 187	- 187	- 187		
Due To (From)	-	-	-	-	(132,463)	-	107	107	107	107	107	107		
Expenses - Prior Year Accruals	85.211	(50,402)	(30,974)	(55,754)	(505,910)	-	-	-	-		-			
Accounts Payable - Current Year	41,422	52,997	(104,781)	8,224	(29,617)	-	-	-	-	-	-	-		
Ending Cash	7,911,457	7,585,299	7,246,310	7,051,101	6,553,282	6.468.007	6,424,760	9,313,238	9,390,846	9,761,536	10,067,830	10.930.333		

New Opportunities-Family First Income Statement As of Oct FY2023

					1					
		Actual		YTD			Budget			
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY										
Revenue										
LCFF Entitlement	85,740	85.740	164,322	335,802	3,630,199	3.743.242	13.802	113.043	3,407,440	9%
Federal Revenue	-	-		32,265	372,492	681,992		309,500	649,727	5%
Other State Revenues	_	22,730	34,051	56,781	510,945	470,838	_	(40,107)	414,057	12%
Local Revenues	_	,	1,000	1,779	3,000	3,000	-	-	1,222	59%
Fundraising and Grants	-	_	-		-	-	-	-	, -	
Total Revenue	85,740	108,470	199,373	426,627	4,516,636	4,899,072	13,802	382,436	4,472,446	9%
Expenses										
Compensation and Benefits	214,559	183,704	216,978	764,470	2,524,062	2,570,440	53.383	(46,378)	1,805,970	30%
Books and Supplies	8,821	16,894	141,976	173,234	375,586	380,586	(5,000)	. , ,	207,353	46%
Services and Other Operating Expenditures	106,915	81,914	128,940	414,657	982,703	994,543	2,937	(11,839)	579,885	42%
Depreciation	· -	· -	· -	· -	73,020	73,020	_	-	73,020	0%
Other Outflows	-	159	262	421	-	-	-	-	(421)	
Total Expenses	330,294	282,670	488,157	1,352,782	3,955,372	4,018,589	51,320	(63,217)	2,665,806	34%
Operating Income	(244,554)	(174,200)	(288,784)	(926,156)	561,264	880,483	65,122	319,219	1,806,639	
Fund Balance										
Beginning Balance (Audited)					5,193,390	6,909,667				
Operating Income					561,264	880,483				
Ending Fund Balance					5,754,654	7,790,150				
Fund Balance as a % of Expenses		•	•		145%	194%		•	•	
				l						

New Opportunities-Family First

Income Statement
As of Oct FY2023

KEY A	ASSUMPTIONS
Envol	Imant Summan
EIIIOI	Iment Summary 9-12
	Total Enrolled
ADA 9	%
	9-12
	Average ADA %
AD 4	
ADA	9-12
	· ·-
	Total ADA

	Actual		YTD			Budget			
Aug	Sep	Oct	Actual YTD	Approved Budget v1	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
				450 450	450 450	:			
				66.7%	66.7%	0.0%	0.0%		
				66.7%	66.7%	0.0%	0.0%		
				300.00 300.00	300.00 300.00	:	-		

New Opportunities-Family First Income Statement As of Oct FY2023

		Actual		YTD			Budget			
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE					J					
LCFF Entitlement										
8011 Charter Schools General Purpose Entitlement - State Aid	85,740	85,740	154,331	325,811	2,602,870	3,683,242	13,802	1,080,372	3,357,431	9%
8012 Education Protection Account Entitlement	85,740	,	9,991	9.991	60.000	60,000	13,802	1,080,372	50,009	9% 17%
8096 Charter Schools in Lieu of Property Taxes	-	-	9,991	9,991	967.329	60,000		(967,329)	50,009	17 %
SUBTOTAL - LCFF Entitlement	85,740	85,740	164,322	335,802	3,630,199	3,743,242	13,802	113,043	3,407,440	9%
SOBTOTAL - LOFF Entitlement	05,740	65,740	104,322	335,602	3,030,199	3,743,242	13,002	113,043	3,407,440	3 70
Federal Revenue										
8181 Special Education - Entitlement	_	_	-	_	7,492	7.492	_	_	7.492	0%
8290 No Child Left Behind	_	_	-	32,265	100,000	100,000	_	_	67,735	32%
8296 Other Federal Revenue	_	_	-		265,000	574,500	_	309,500	574,500	0%
SUBTOTAL - Federal Revenue	-	-		32,265	372,492	681,992	-	309,500	649,727	5%
Other State Revenue										
8381 Special Education - Entitlement (State	-	7,357	20,600	27,957	110,000	110,000	-	-	82,043	25%
8382 Special Education Mental Health	-	-	-	-	6,707	6,707	-	-	6,707	0%
8545 School Facilities Apportionments	-	-	-	-	198,497	198,497	-	-	198,497	0%
8550 Mandated Cost Reimbursements	-	-	-	-	10,186	10,186	-	-	10,186	0%
8560 State Lottery Revenue	-	-	-	-	71,441	74,261	-	2,820	74,261	0%
8590 All Other State Revenue		15,373	13,451	28,824	114,114	71,187	-	(42,927)	42,363	40%
SUBTOTAL - Other State Revenue	-	22,730	34,051	56,781	510,945	470,838	-	(40,107)	414,057	12%
Local Revenue										
8690 Other Local Revenue			1,000	1,000	_				(1,000)	
8699 All Other Local Revenue	-	-	1,000	779	3,000	3,000	-	-	2,222	26%
SUBTOTAL - Local Revenue			1,000	1,779	3,000	3,000	-	-	1,222	59%
SUBTUTAL - Local Revenue			1,000	1,779	3,000	3,000	-	-	1,222	3970
Fundraising and Grants										
SUBTOTAL - Fundraising and Grants	-	-	-	-	-	-	-	-	-	
							4.5			
TOTAL REVENUE	85,740	108,470	199,373	426,627	4,516,636	4,899,072	13,802	382,436	4,472,446	9%

		Actual		YTD			Budget			
	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES	Aug	ОСР		Actual 11B	Buagetti	1 0100001	1 0100001	10100001	rtomaning	Оронс
LAF LINGLO										
Compensation & Benefits										
Certificated Salaries										
1100 Teachers Salaries	77,557	72,481	75,237	232,323	842,017	870,080	3,379	(28,063)	637,757	27%
1101 Teacher - Stipends	5,735	3,567	5,993	24,680	7,500	25,000	-	(17,500)	321	99%
1103 Teacher - Substitute Pay	-	-	-	-	6,000	6,000	-	-	6,000	0%
1200 Certificated Pupil Support Salaries	5,589	5,391	5,388	19,189	-	78,006	(4,962)		58,817	25%
1300 Certificated Supervisor & Administrator Salaries	22,846	22,846	22,846	91,384	305,849	302,825		3,025	211,440	30%
SUBTOTAL - Certificated Salaries	111,727	104,285	109,464	367,576	1,161,367	1,281,911	(1,583)	(120,545)	914,335	29%
Oles alfiert Outsides										
Classified Salaries 2100 Classified Instructional Aide Salaries	4.542	6.767	4,787	18.468	47.405	31,228		15.968	12.759	59%
2200 Classified Support Salaries	23,657	25,033	25,526	100,556	47,195 299,893	318,719	(20,678)	-,	218,163	32%
2300 Classified Supervisor & Administrator Salaries	8,445	8,450	8,450	33,784	103,294	101,276	(20,076)	2,018	67,492	33%
2400 Classified Clerical & Office Salaries	8,675	9,936	8,745	32,852	106,927	105,377	(510)		72,525	31%
2900 Classified Other Salaries	3,974	3,979	3,979	15,902	50,396	47,630	(010)	2,766	31,728	33%
2908 Other Classified - Extra Duty Hours	-	-	-	0,002	4,500	4,500	_	-	4,500	0%
SUBTOTAL - Classified Salaries	49,293	54,165	51,487	201,562	612,205	608,730	(21,188)	3,476	407,168	33%
	-						, ,			
Employee Benefits										
3100 STRS	20,826	19,597	20,587	68,419	202,006	218,364	(302)	(16,358)	149,945	31%
3300 OASDI-Medicare-Alternative	5,306	5,471	5,353	20,303	70,106	73,752	(1,644)		53,448	28%
3400 Health & Welfare Benefits	20,309	(601)	22,551	90,747	441,424	349,743	79,003	91,681	258,996	26%
3500 Unemployment Insurance	802	787	798	2,828	8,631	9,138	(118)	, ,	6,310	31%
3600 Workers Comp Insurance	6,297	-	6,297	12,593	28,324	28,360	(342)		15,767	44%
3900 Other Employee Benefits		-	443	443	-	443	(443)		1 104 400	100%
SUBTOTAL - Employee Benefits	53,539	25,254	56,027	195,333	750,490	679,799	76,154	70,691	484,466	29%
Books & Supplies										
4100 Approved Textbooks & Core Curricula Materials	1,271	_	_	1,970	10,000	10,000	_	_	8,030	20%
4200 Books & Other Reference Materials	-,	268	_	316	4,000	4,000	_	_	3,684	8%
4320 Educational Software	1,875	4,112	-	5,987	30,000	30,000	-	-	24,013	20%
4325 Instructional Materials & Supplies	1,612	6,780	6,603	17,407	12,000	17,000	(5,000)	(5,000)	(407)	102%
4330 Office Supplies	726	1,785	2,781	6,824	20,400	20,400	-	-	13,576	33%
4345 Non Instructional Student Materials & Supplies	-	999	1,399	2,786	5,000	5,000	-	-	2,214	56%
4350 Uniforms	-	-	1,484	1,484	5,800	5,800	-	-	4,316	26%
4410 Classroom Furniture, Equipment & Supplies		421	257	1,023	5,000	5,000	-	-	3,977	20%
4420 Computers: individual items less than \$5k	1,729	-	125,991	127,720	125,000	125,000	-	-	(2,720)	102%
4430 Non Classroom Related Furniture, Equipment & Supplies	350	1,367	91	1,808	3,386	3,386	-	-	1,578	53%
4710 Student Food Services 4720 Other Food	- 1.258	- 1,161	3.370	5.908	150,000 5,000	150,000 5.000	-	-	150,000 (908)	0% 118%
SUBTOTAL - Books and Supplies	8,821	16,894	141,976	173,234	375,586	380,586	(5,000)	(5,000)	207,353	46%
CODICIAL - Books and Supplies	0,021	10,054	141,370	113,234	373,300	300,300	(3,000)	(5,000)	201,353	40 70
Services & Other Operating Expenses										
5200 Travel & Conferences	1,150	1,222	514	3,095	6,120	6,120	_	_	3,025	51%
5210 Conference Fees	1,159	1,402	-	2,561	4,590	4,590	-	-	2,029	56%
5300 Dues & Memberships	1,373	156	-	5,716	10,710	10,710	-	-	4,994	53%

New Opportunities-Family First Income Statement As of Oct FY2023

			A -41		VTD			Decidence			
			Actual		YTD			Budget			
								Previous	Approved		
								Forecast vs.	Budget v1 vs.	Current	% Current
						Approved	Current	Current	Current	Forecast	Forecast
		Aug	Sep	Oct	Actual YTD	Budget v1	Forecast	Forecast	Forecast	Remaining	Spent
5400	Insurance	28,441			28,441	33,381	30,000	-	3,381	1,559	95%
5500	Operations & Housekeeping	20,771			20,441	1.530	1.530		-	1.530	0%
5510	Utilities - Gas and Electric	25	4,419	3,935	11,591	20,000	20,000		_	8,409	58%
5515	Janitorial, Gardening Services & Supplies	3,593	3,873	6,845	18,261	49,279	49,279	-	-	31,018	37%
5520	Security	6,020	8,406	8,433	26,856	79,560	79,560	-	-	52,704	34%
5525		6,020		566	'	,	,	-	-	,	21%
	Utilities - Waste		1,176		1,742	8,160	8,160	-	-	6,418	21%
5530	Utilities - Water	781	450	463	1,694	-	-	-	-	(1,694)	0.50/
5605	Equipment Leases	1,536	1,706	2,750	7,114	20,083	20,083	-	-	12,969	35%
5610	Rent	24,464	24,588	25,382	115,981	298,733	298,733	-	-	182,751	39%
5615	Repairs and Maintenance - Building	-	-	-	-	14,802	14,802	-	-	14,802	0%
5616	Repairs and Maintenance - Computers	-	-	-	-	561	561	-	-	561	0%
5625	Storage	-	94	388	482	-	-	-	-	(482)	
5800	Other Services & Operating Expenses	-	30	524	554	-	-	-	-	(554)	
5803	Accounting Fees	-	7,331	-	7,331	15,402	15,402	-	-	8,071	48%
5809	Banking Fees	45	15	38	113	616	616	-	-	502	18%
5812	Business Services	8,649	8,649	8,649	33,879	102,991	111,598	(323)	(8,607)	77,719	30%
5815	Consultants - Instructional	-	-	-	-	2,448	2,448	-	-	2,448	0%
5820	Consultants - Non Instructional	-	-	-	-	57,976	57,976	-	-	57,976	0%
5824	District Oversight Fees	-	-	_	_	37,028	38,181	(141)	(1,153)	38,181	0%
5833	Fines and Penalties	39	_	-	39	308	308	- ′	-	269	13%
5836	Fingerprinting	125	_	238	363	1,503	1,503	_	_	1.141	24%
5845	Legal Fees	-	130	-	22,630	25,000	25,000	_	_	2,370	91%
5848	Licenses and Other Fees	_	-	_		20	20	_	_	20	0%
5851	Marketing and Student Recruiting	87	1,524	12,017	13,695	25,000	25,000		-	11,305	55%
5857	Payroll Fees	482	297	328	1,392	5,656	5,656	-	-	4,265	25%
	3	560			'	7,140	10,000	6 000	(2.960)	4,203 598	94%
5861	Prior Yr Exp (not accrued	921	1,229	5,967	9,402	,	,	6,000	(2,860)		18%
5863	Professional Development	921	-	-	921	5,100	5,100	-	-	4,179	
5865	Use Tax	-	-	4.070	4.050	1,480	1,480	-	-	1,480	0%
5869	Special Education Contract Instructors	-	578	4,373	4,950	15,300	15,300	-	-	10,350	32%
5875	Staff Recruiting	-	-	-	-	1,819	1,819	-	-	1,819	0%
5877	Student Activities	-	<u>-</u>	-		510	510	-	-	510	0%
5878	Student Assessment	·	714	8	722	1,020	1,020	-	-	298	71%
5881	Student Information System	354	354	354	1,398	18,624	18,624	-	-	17,226	8%
5887	Technology Services	10,288	8,366	23,717	46,583	62,706	62,706	-	-	16,122	74%
5893	Transportation - Student	80	164	109	508	1,020	1,020	-	-	512	50%
5899	Miscellaneous Operating Expenses	-	-	-	-	1,000	1,000	-	-	1,000	0%
5910	Communications - Internet / Website Fees	4,814	3,705	22,007	31,563	27,540	27,540	-	-	(4,023)	115%
5915	Postage and Delivery	10,596	-	4	10,600	10,400	13,000	(2,600)	(2,600)	2,400	82%
5920	Communications - Telephone & Fax	1,332	1,336	1,333	4,481	7,589	7,589	-	-	3,107	59%
	SUBTOTAL - Services & Other Operating Exp.	106,915	81,914	128,940	414,657	982,703	994,543	2,937	(11,839)	579,885	42%
	al Outlay & Depreciation										
6900	Depreciation		-	-	-	73,020	73,020	-	-	73,020	0%
	SUBTOTAL - Capital Outlay & Depreciation		-	-	-	73,020	73,020	-	-	73,020	0%
_											
	Outflows		450	000	404					(464)	
7999	Uncategorized Expense		159	262	421	-	-	-	-	(421)	
	SUBTOTAL - Other Outflows		159	262	421	-	-	-	-	(421)	

New Opportunities-Family First

Income Statement
As of Oct FY2023

TOTAL EXPENSES

	Actual		YTD			Budget			
						Previous Forecast vs.	Approved Budget v1 vs.	Current	% Current
				Approved	Current	Current	Current	Forecast	Forecast
Aug	Sep	Oct	Actual YTD	Budget v1	Forecast	Forecast	Forecast	Remaining	Spent
330,294	282,670	488,157	1,352,782	3,955,372	4,018,589	51,320	(63,217)	2,665,806	34%

New Opportunities-Family First Monthly Cash Forecast As of Oct FY2023

							202	2-23						
							Actuals &							
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast	Remaining Balance
Beginning Cash	3,017,393	2,897,293	2,675,903	2,424,636	2,209,010	2,101,936	2,339,671	2,354,661	3,570,747	3,870,110	4,202,410	4,696,664		
REVENUE														
LCFF Entitlement	-	85,740	85,740	164,322	154,330	154,331	164,322	154,331	548,021	573,040	548,021	548,021	3,743,242	563,021
Federal Revenue	32,265	-	-		(7,265)	287,250	· -	25,000	3,071	· -	25,000	291,671	681,992	25,000
Other State Revenue	-	-	22,730	34,051	30,285	119,973	175,499	22,790	11,379	11,379	174,168	77,924	470,838	(209,340
Other Local Revenue	779	-	-	1,000	(722)	278	278	278	278	278	278	278	3,000	-
Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	33,044	85,740	108,470	199,373	176,628	561,832	340,099	202,399	562,749	584,697	747,467	917,894	4,899,072	378,682
EXPENSES														
Certificated Salaries	42,100	111.727	104,285	109.464	113.957	114.340	114.340	114.340	114.340	114.340	114.340	114,340	1,281,911	_
Classified Salaries	46.617	49,293	54,165	51,487	48,259	50,986	50,986	50,986	50,986	50,986	50,986	50,986	608,730	2,007
Employee Benefits	60,513	53,539	25,254	56,027	64.491	64,625	68,280	65,082	65,082	61.966	61,966	32,821	679,799	154
Books & Supplies	5,543	8,821	16,894	141,976	42,703	23,105	24,333	22,043	24,724	23,732	24,782	21,933	380,586	-
Services & Other Operating Expenses	96,889	106,915	81.914	128.940	67.170	71.042	67.170	67.170	71.505	64.622	64,389	68.636	994,543	38,181
Capital Outlay & Depreciation	-	-	-	-	30.425	6.085	6.085	6,085	6,085	6,085	6,085	6,085	73,020	-
Other Outflows	-	-	159	262	(421)	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	251,661	330,294	282,670	488,157	366,582	330,182	331,193	325,705	332,721	321,731	322,548	294,801	4,018,589	40,342
Operating Cash Inflow (Outflow)	(218,618)	(244,554)	(174,200)	(288,784)	(189,954)	231,650	8,905	(123,307)	230,027	262,966	424,918	623,093	880,483	338,340
Revenues - Prior Year Accruals	97.502	_	24,097	80,648	173,614	_	_	1,333,308	63,250	63,250	63,250	63,250		
Other Assets	24,197	_	24,037	-	-	_	_	1,000,000	-	-	-	-		
Fixed Assets	-	(5,125)	(783)	(15,733)	52.065	6.085	6.085	6.085	6.085	6.085	6.085	6,085		
Due To (From)	_	(0,120)	-	(10,700)	(93,550)	-	-	-	-	-	-	-		
Expenses - Prior Year Accruals	(37,788)	(21,874)	(99)	(178)	(11,640)	_	_	-	-	_	-	_		
Accounts Payable - Current Year	14,605	50,164	(100,283)	8,421	(37,610)	-	-	-	-	-	-	-		
Ending Cash	2,897,293	2,675,903	2,424,636	2,209,010	2,101,936	2,339,671	2,354,661	3,570,747	3,870,110	4,202,410	4,696,664	5.389.092		

BOARD AGENDA ANALYSIS

TITLE: RATIFICATION OF ADOPTION OF SOUTHWEST SELPA LOCAL PLAN AND PROCEDURAL MANUAL.

PERSON(S) RESPONSIBLE: Robert Pena, Community Sites Director
X Action
Information
BACKGROUND INFORMATION During the height of the COVID-19 Pandemic, the Southwest SELPA implemented changes to the Local Plan and to the Procedural Manual. Family First Charter and New Opportunities Charter adopted these guidelines during the 2020-2021 school year, and now require an official board approval.
COST IMPLICATION None.
FUNDING SOURCE N/A
RECOMMENDATION Ratify the 2020-2021 adoption of the Southwest SELPA Local Plan and Procedural Manual.
Approved for presentation to the Governing Board: December 15, 2022

Paul Guzman

Executive Director

CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM First Interim Report - Detail

Charter School Name: Family First Charter School

(continued)

CDS #: 19-64352-0128488

Charter Approving Entity: Centinela Valley Union High

County: Los Angeles
Charter #: 1558
Fiscal Year: 2022-23

This charter school uses the following basis of accounting:

X Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

		Adoi	oted Budget - J	ulv 1	A	ctuals thru 10/3	1	1st Interim Budget		
Description	Object Code		Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES	Í									
1. LCFF Sources										
State Aid - Current Year	8011	2,602,870.00	-	2,602,870.00	325,811.00	-	325,811.00	3,683,242.00	-	3,683,242.00
Education Protection Account State Aid - Current Year	8012	60,000.00	-	60,000.00	9,991.00	-	9,991.00	60,000.00	-	60,000.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	967,329.00	-	967,329.00	-	-	-	-	-	-
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFFSources		3,630,199.00	-	3,630,199.00	335,802.00	-	335,802.00	3,743,242.00	-	3,743,242.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	100,000.00	100,000.00	-	32,265.00	32,265.00	-	100,000.00	100,000.00
Special Education - Federal	8181, 8182	-	7,492.00	7,492.00	-	-	-	-	7,492.00	7,492.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299	-	264,999.75	264,999.75	-	-	-	-	574,500.00	574,500.00
Total, Federal Revenues		-	372,491.75	372,491.75	-	32,265.00	32,265.00	-	681,992.00	681,992.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	116,707.00	116,707.00	-	27,957.00	27,957.00	-	116,707.00	116,707.00
All Other State Revenues	StateRevAO	296,938.40	97,300.00	394,238.40	-	28,824.00	28,824.00	315,131.20	39,000.00	354,131.20
Total, Other State Revenues		296,938.40	214,007.00	510,945.40	-	56,781.00	56,781.00	315,131.20	155,707.00	470,838.20
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	3,000.00	-	3,000.00	1,778.50	-	1,778.50	3,000.00	-	3,000.00
Total, Local Revenues		3,000.00	-	3,000.00	1,778.50	-	1,778.50	3,000.00	-	3,000.00
5. TOTAL REVENUES		3,930,137.40	586,498.75	4,516,636.15	337,580.50	89,046.00	426,626.50	4,061,373.20	837,699.00	4,899,072.20
	1									
B. EXPENDITURES										
Certificated Salaries										
Certificated Teachers' Salaries	1100	329,817.32	525,699.93	855,517.25	98,692.60	158,310.24	257,002.84	567,013.51	334,066.49	901,080.00
Certificated Pupil Support Salaries	1200	-			14,786.15	4,402.67	19,188.82	68,316.35	9,690.00	78,006.35
Certificated Supervisors' and Administrators' Salaries	1300	299,343.79	6,505.60	305,849.39	90,279.60	1,104.88	91,384.48	296,477.99	6,346.90	302,824.89
Other Certificated Salaries	1900	-		-	-	-	-	-	-	-
Total, Certificated Salaries		629,161.11	532,205.53	1,161,366.64	203,758.35	163,817.79	367,576.14	931,807.85	350,103.39	1,281,911.24
2. Non-certificated Salaries	0400		47.405.00	47.405.00	0.574.00	0.000.00	40,400,40	40,000,00	04.007.55	04 007 55
Non-certificated Instructional Aides' Salaries	2100	- 474 774 45	47,195.20	47,195.20	9,574.26	8,893.90	18,468.16	10,000.00	21,227.55	31,227.55
Non-certificated Support Salaries	2200	171,771.45	128,121.57	299,893.02	53,342.37	47,213.62	100,555.99	190,790.06	127,928.95	318,719.00
Non-certificated Supervisors' and Administrators' Sal.	2300	103,294.00	-	103,294.00	33,783.64	-	33,783.64	101,275.84	-	101,275.84
Clerical and Office Salaries	2400	106,927.20	-	106,927.20	32,852.12	-	32,852.12	105,377.00	-	105,377.00

386,492.85 25,712.77 612.20.43 45,494.11 96,107.32 201,561.63 436,942.00 181		2300	,	30,390.00	34,090.00	13,301.72			19,500.00	32,630.08	
3. Employee Benefits S FIRS S STRS S	rotal, from continuated cultures		386 492 65	225 712 77	612 205 43	145 454 11	56 107 52		426 942 90	181,786.58	52,130.08 608,729.47
## STRS ## STR			000,402.00	220,7 12.77	012,200.40	140,404.11	00,107.02	201,001.00	420,042.00	101,700.00	000,720.47
PERS											
ASDI Medicare Alemanthe Sapitago S			119,454.26	82,551.26	202,005.52	37,758.41	30,660.39	68,418.80	132,394.25	85,969.75	218,364.00
Health and Welfere Benefits 3401-3402 2807-00.94 177, 172.324 441,424.08 90,747.10 90,747.10 180,750.70 70.05					-					-	-
Unemployment Insurance Workers' Compensation Insurance Workers' Compensation Insurance 3601-3602 OPEB, Allocated 3701-3702 OPEB, Allocated OPEB, Allocated 3701-3702 OPEB, Allocated OPEB, All							-			22,345.67	73,752.00
Workers' Compensation Insurance \$601-5002 17,816.99 10,506.86 28,323.95 12,583.00			,	, .	,	,		,	,	162,992.00	349,742.67
OPEB, Allocated OPEB, Active Employees 3751-3762	• •						-			3,284.45	9,137.61
OPEB, Active Employee Benefits Other Employee Benefits Total, Employee Benefits 3901-3902 48, 885.14 291,005.05 750,490.10 157,036.28 38,296.53 195,332.81 395,354.10 284 4. Books and Supplies Approved Textbooks and Core Curricula Materials 4100 10,000.00 - 10,000.00 4. 0,000.00 4.										9,853.35	28,360.05
Other Employee Benefits	·									-	-
A. Books and Supplies Approved Textbooks and Core Curricula Materials Approved Textbooks and Cu										-	-
A, Books and Supplies Approved Textbooks and Core Curricula Materials Aproved Textbooks and Supplies Applies Aproved Textbooks and Supplies Applies Applies Applies Aproved Textbooks and Supplies Applies		3901-3902								-	443.00
Approved Textbooks and Core Curricula Materials Approved Textbooks and Core Curricula Materials Books and Other Reference Materials A200 4,000.00 - 4,000.00 7,513.80 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,455.99 28,969.79 65,403.54 21,403.54 21,455.99 28,969.79 65,403.54 21,403.54 21,455.99 28,969.79 65,403.54 21,403.54 21,455.99 28,969.79 65,403.54 21,403.54 21,455.99 28,969.79 65,403.54 21,403.	i otal, Employee Benefits		458,885.14	291,605.05	750,490.19	157,036.28	38,296.53	195,332.81	395,354.10	284,445.22	679,799.32
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Books and Other Reference Materials Books and Supplies 4200 4,000.00 - 4,000.00 7,513.80 21,455.99 28,969.79 65,743.54 21 Noncapitalized Equipment 4400 133,386.40 - 133,386.40 75.82 124,256.79 124,962.39 9,149.83 21 Food Total, Books and Supplies 4700 155,000.00 - 155,000.00 4,843.14 40.65 4,883.79 154,963.35 Total, Books and Supplies 5. Services and Other Operating Expenditures Subagreements for Services 5100	ooks and Supplies										
Books and Other Reference Materials		4100	10.000.00	-	10.000.00	- 1	1.970.14	1.970.14	8.029.86	1,970.14	10,000.00
Materials and Supplies				-		48.00	-				4,000.00
Noncapitalized Equipment				-			21,455.99			21,456.46	78,200.00
Food Total, Books and Supplies	• • • • • • • • • • • • • • • • • • • •			-						124,236.57	133,386.40
S. Services and Other Operating Expenditures Subagreements for Services Stop		4700		-						40.65	155,000.00
Services and Other Operating Expenditures Subagreements for Services Travel and Conferences Subagreements for Services for Subagreements for Subagreements for Subagreements for Subagreement f	Total, Books and Supplies						147,703.35			147,703.82	380,586.40
Subagreements for Services											
Travel and Conferences 5200 10,710.00 - 10,710.00 4,111.62 - 4,111.62 10,710.00 1,7											
Dues and Memberships	•		-		-	-		-	-	-	-
Insurance										-	10,710.00
Operations and Housekeeping Services 5500 158,528.80 - 158,528.80 58,388.95 - 58,388.95 158,528.80 Rentals, Leases, Repairs, and Noncap. Improvements 5500 334,178.21 - 334,178.21 123,188.95 - 123,188.95 334,178.21 123,188.95 - 123,188.95 334,178.21 123,188.95 - 123,18	·									-	10,710.00
Rentals, Leases, Repairs, and Noncap. Improvements Transfers of Direct Costs Transfers of Direct Costs Frofessional/Consulting Services and Operating Expend. Services and Operating Expend. Services and Operating Expenditures Services and Other Operating Expenditures Services Serv										-	30,000.00
Transfers of Direct Costs Professional/Consulting Services and Operating Expend. Expansion of School Libraries Equipment Replacement Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay Total, Capital Outlay Total, Capital Outlay Total, Services and Other Operating Expenditures 590 590 590 590 590 590 590 59										-	158,528.80
Professional/Consulting Services and Operating Expend. Communications Total, Services and Other Operating Expenditures 5800 374,366.74 15,300.00 389,666.74 141,325.93 23,989.96 165,315.89 366,986.61 35 5900 45,528.64 - 45,528.64 29,624.11 9,533.54 39,157.65 38,128.64 17 967,403.39 15,300.00 982,703.39 390,684.22 33,523.50 424,207.72 949,243.26 42 967,403.39 15,300.00 982,703.39 390,684.22 33,523.50 424,207.72 949,243.26 42 967,403.39 15,300.00 982,703.39 390,684.22 33,523.50 424,207.72 949,243.26 42 967,403.39 15,300.00 982,703.39 390,684.22 33,523.50 424,207.72 949,243.26 42 967,403.39 15,300.00 982,703.39 390,684.22 33,523.50 424,207.72 949,243.26 42 967,403.39 15,300.00 982,703.39 390,684.22 33,523.50 424,207.72 949,243.26 42 967,403.39 15,300.00 982,703.39 390,684.22 33,523.50 424,207.72 949,243.26 42 967,403.39 15,300.00 982,703.39 15,300.00 982,703.39 390,684.22 33,523.50 424,207.72 949,243.26 42 967,403.39 15,300.00 982,703.39 15,300.00 982,703.39 15,300.00 982,703.39 165,305.40 15,3			334,178.21	-	334,178.21	123,188.95	-		334,179.21	-	334,179.21
Communications			274 266 74	15 200 00	200 666 74	141 225 02	22 000 06		266 006 61	35.300.00	402.286.61
Total, Services and Other Operating Expenditures 967,403.39 15,300.00 982,703.39 390,684.22 33,523.50 424,207.72 949,243.26 45,000.00				15,300.00			-,		,	10,000.00	48,128.64
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Apportionments to Other LEAs Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs 7300-7399		3900		15 300 00						45,300.00	994,543.26
Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Expansion of School Libraries 6300	,		551,155155	,	002,100100		,	,	0.10,2.10.20	10,000100	55 ,,5 15.25
Buildings and Improvements of Buildings 6200 - - - - - - - - -	apital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Books and Media for New School Libraries or Major Expansion of School Libraries 6300 - - - - - - - - -			-	-	-	-	-	-	-	-	-
Expansion of School Libraries 6300 - - - - - - - - -		6200	-	-	-	-	-	-	-	-	-
Equipment Replacement 6400	•										
Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Tansfers of Indirect Costs	•									-	-
Depreciation Expense (for accrual basis only) 6900 73,019.75 - 73,019.75 - - 73,019.75 - 73,019.75 - 73,019.75 - 73,019.75 - 73,019.75 - 73,019.75 - 73,019.75 - 73,019.75 - 73,019.75 - 73,019.75 - 73,019.75 - 73,019.75 -	• •		-		-				-	-	-
Total, Capital Outlay			-		-				-	-	-
7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other Transfers of Apportionments to Other LEAs - All Other Transfers of Indirect Costs		6900	,			-				-	73,019.75
Tuition to Other Schools 7110-7143 7110-71	i utai, Gapitai Outlay		73,019.75	-	73,019.75	-	-	-	73,019.75		73,019.75
Tuition to Other Schools 7110-7143 7110-71	ther Outgo										
Transfers of Pass-through Revenues to Other LEAs 7211-7213 - - - Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE - - - Transfers of Apportionments to Other LEAs - All Other 7221-7223AO - - - - All Other Transfers 7281-7299 - - - - - - Transfers of Indirect Costs 7300-7399 - - - - - - -	•	7110-7143			-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed. 7221-7223SE - - - Transfers of Apportionments to Other LEAs - All Other 7221-7223AO - - - All Other Transfers 7281-7299 - - - - - Transfers of Indirect Costs 7300-7399 - - - - - - -					-			-			-
Transfers of Apportionments to Other LEAs - All Other 7221-7223AO - <t< th=""><td></td><td>7221-7223SE</td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td>-</td></t<>		7221-7223SE			-			-			-
Transfers of Indirect Costs 7300-7399		7221-7223AO			-			-			-
	All Other Transfers	7281-7299	-		-			-	-	-	-
		7300-7399	-	-	-	-	-	-	-	-	-
	Debt Service:										
Interest 7438			-	-	-	-	-	-		-	-
Principal (for modified accrual basis only) 7439		7439								-	-
Total, Other Outgo	Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES 2,890,548.43 1,064,823.35 3,955,371.78 910,063.72 439,448.69 1,349,512.41 3,009,250.43 1,009	OTAL EXPENDITURES		2 800 548 42	1 06/1 823 35	3 055 371 70	910 063 72	130 118 60	1 3/0 512 //1	3 000 250 42	1,009,339.01	4,018,589.43
2,090,040.40 1,004,023.30 3,993,011.10 310,003.12 499,440.09 1,044,512.41 3,009,290.40 1,004	OTAL LAI LINDITUILLO		2,090,040.43	1,004,023.33	0,800,011.10	910,003.72	400,440.09	1,048,012.41	3,009,200.43	1,009,338.01	7,010,009.43
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.		1									
	SS (DEFICIENCY) OF REVENUES OVER EXPEND.										
	,		1,039,588.97	(478,324.60)	561,264.37	(572,483.22)	(350,402.69)	(922,885.91)	1,052,122.77	(171,640.01)	880,482.76

D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts			·							
(must net to zero)	8980-8999			-			-	(161,797.01)	161,797.01	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	(161,797.01)	161,797.01	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,039,588.97	(478,324.60)	561,264.37	(572,483.22)	(350,402.69)	(922,885.91)	890,325.76	(9,843.00)	880,482.76
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	5,193,389.58	-	5,193,389.58	6,899,825.26	9,843.00	6,909,668.26	6,899,825.26	9,843.00	6,909,668.26
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		5,193,389.58	-	5,193,389.58	6,899,825.26	9,843.00	6,909,668.26	6,899,825.26	9,843.00	6,909,668.26
2. Ending Fund Balance, June 30 (E + F.1.c.)		6,232,978.55	(478,324.60)	5,754,653.95	6,327,342.04	(340,559.69)	5,986,782.35	7,790,151.02	-	7,790,151.02
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b Restricted	9740			-		(340,559.69)	(340,559.69)		-	-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e Unassigned/Unappropriated										
Reserve for Economic Uncertainities	9789			-			-			-
Unassigned/Unappropriated Amount	9790	6,232,978.55	(478,324.60)	5,754,653.95	6,327,342.04	-	6,327,342.04	7,790,151.02	-	7,790,151.02

CHARTER SCHOOL INTERIM FINANCIAL REPORT - ALTERNATIVE FORM First Interim Report - Detail

Charter School Name: New Opportunities Charter School

(continued)

CDS #: 19-64352-0128496

Charter Approving Entity: Centinela Valley Union High

County: Los Angeles
Charter #: 1557
Fiscal Year: 2022-23

This charter school uses the following basis of accounting:

X Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

		Ado	pted Budget - J	uly 1	Α	ctuals thru 10/3	1	1st Interim Budget		
Description	Object Code		Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	2,777,410.25	-	2,777,410.25	289,146.00	-	289,146.00	2,744,966.75	-	2,744,966.75
Education Protection Account State Aid - Current Year	8012	65,000.00	-	65,000.00	9,023.00	-	9,023.00	65,000.00	-	65,000.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,047,939.75	-	1,047,939.75	-	-	-	1,142,664.25	-	1,142,664.25
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFFSources		3,890,350.00	-	3,890,350.00	298,169.00	-	298,169.00	3,952,631.00	-	3,952,631.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	100,000.00	100,000.00	-	33,141.63	33,141.63	-	100,000.00	100,000.00
Special Education - Federal	8181, 8182	-	13,482.00	13,482.00	-	-	-	-	16,478.00	16,478.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299	-	264,999.75	264,999.75	-	-	-	-	574,500.00	574,500.00
Total, Federal Revenues		-	378,481.75	378,481.75	-	33,141.63	33,141.63	-	690,978.00	690,978.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	139,118.00	139,118.00	-	34,642.00	34,642.00	-	139,118.00	139,118.00
All Other State Revenues	StateRevAO	97,187.59	319,038.70	416,226.28	-	26,519.00	26,519.00	118,287.63	300,960.31	419,247.94
Total, Other State Revenues		97,187.59	458,156.70	555,344.28	-	61,161.00	61,161.00	118,287.63	440,078.31	558,365.94
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	62,041.33	-	62,041.33	58,769.69	-	58,769.69	72,132.19	-	72,132.19
Total, Local Revenues		62,041.33	-	62,041.33	58,769.69	-	58,769.69	72,132.19	-	72,132.19
5. TOTAL REVENUES		4,049,578.92	836,638.45	4,886,217.37	356,938.69	94,302.63	451,241.32	4,143,050.82	1,131,056.31	5,274,107.13
	1									
B. EXPENDITURES										
Certificated Salaries										
Certificated Teachers' Salaries	1100	388,524.67	487,212.95	875,737.62	190,426.64	173,156.37	363,583.01	549,044.15	552,292.24	1,101,336.39
Certificated Pupil Support Salaries	1200	35,739.40	29,602.60	65,342.00	23,118.83	6,502.39	29,621.22	79,596.24	28,810.00	108,406.24
Certificated Supervisors' and Administrators' Salaries	1300	297,596.59	3,252.80	300,849.39	90,279.60	1,104.88	91,384.48	291,477.99	6,346.90	297,824.89
Other Certificated Salaries	1900	9,180.00	52,020.00	61,200.00	33,861.66	4,471.07	38,332.73	52,849.00	10,000.00	62,849.00
Total, Certificated Salaries		731,040.66	572,088.35	1,303,129.01	337,686.73	185,234.71	522,921.44	972,967.38	597,449.14	1,570,416.52
2. Non-certificated Salaries	2400	0 1	0.000.00	0.000.00	0.700.00	4 440	7.440.55	0.000.55	10 110 == 1	10 110 ==
Non-certificated Instructional Aides' Salaries	2100	0.00	6,222.69	6,222.69	2,700.00	4,443.60	7,143.60	3,000.00	16,449.73	19,449.73
Non-certificated Support Salaries	2200	357,022.40	191,966.46	548,988.86	112,294.40	51,022.53	163,316.93	371,821.51	132,568.92	504,390.43
Non-certificated Supervisors' and Administrators' Sal.	2300	103,294.00	-	103,294.00	33,783.64	-	33,783.64	101,275.84	-	101,275.84
Clerical and Office Salaries	2400	25,085.08	-	25,085.08	8,020.52	-	8,020.52	25,085.08	-	25,085.08

Other Non-certificated Salaries	2900	7.000.00	50,396.00	57,396.00	15,901.72	_	15,901.72	17,000.00	37,630.08	54,630.08
Total, Non-certificated Salaries	2000	492.401.48	248,585.14	740,986.62	172,700.28	55,466.13	228,166.41	518,182.43	186,648.73	704,831.15
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3. Employee Benefits										
STRS	3101-3102	157,679.26	80,233.05	237,912.31	63,183.35	35,188.28	98,371.63	172,989.14	84,203.01	257,192.15
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	50,059.48	29,087.28	79,146.77	17,840.60	7,436.24	25,276.84	61,341.71	29,228.52	90,570.23
Health and Welfare Benefits	3401-3402	501,586.92	6,147.00	507,733.92	105,300.00		105,300.00	320,326.33	108,847.00	429,173.33
Unemployment Insurance	3501-3502	6,373.73	3,603.37	9,977.10	2,532.38	1,198.72	3,731.10	7,310.41	3,696.83	11,007.24
Workers' Compensation Insurance	3601-3602	21,135.37	11,509.16	32,644.53	12,593.00	-	12,593.00	22,996.83	11,132.03	34,128.87
OPEB, Allocated	3701-3702 3751-3752	-	-	-	-		-	-	-	<u> </u>
OPEB, Active Employees Other Employee Benefits	3901-3902	-	-	-	522.50	-	522.50	523.00		523.00
Total, Employee Benefits	3901-3902	736,834.76	130,579.86	867,414.62	201,971.83	43,823.24	245,795.07	585,487.43	237,107.39	822,594.82
Total, Employee Bellette		700,004.70	100,070.00	007,414.02	201,071.00	40,020.24	240,700.07	000,101.10	207,107.00	022,004.02
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	20,000.00	- 1	20,000.00	1.24	1,729.14	1,730.38	18,000.00	2,000.00	20,000.00
Books and Other Reference Materials	4200	2,500.00	-	2,500.00	-	-	-	2,500.00	-	2,500.00
Materials and Supplies	4300	122,780.00	3,500.00	126,280.00	9,992.62	13,284.96	23,277.58	112,780.00	13,500.00	126,280.00
Noncapitalized Equipment	4400	127,550.00	-	127,550.00	1,497.97	53,861.57	55,359.54	67,550.00	60,000.00	127,550.00
Food	4700	157,000.00	-	157,000.00	4,332.17	-	4,332.17	157,000.00	-	157,000.00
Total, Books and Supplies		429,830.00	3,500.00	433,330.00	15,824.00	68,875.67	84,699.67	357,830.00	75,500.00	433,330.00
5. Services and Other Operating Expenditures	F.122	-								
Subagreements for Services	5100	-	-	-		-	-	-	-	-
Travel and Conferences	5200	16,180.00	-	16,180.00	2,170.09	1,332.15	3,502.24	13,961.00	2,219.00	16,180.00
Dues and Memberships	5300	11,220.00		11,220.00	4,539.77	-	4,539.77	11,220.00	-	11,220.00
Insurance	5400	33,381.00		33,381.00	28,441.00		28,441.00	30,000.00		30,000.00
Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncap. Improvements	5500 5600	86,039.47 221,234.31	137,742.70	86,039.47 358,977.01	32,434.22 191.47	3,837.94 137,768.69	36,272.16 137,960.16	82,201.53 143,045.70	3,837.94 144,602.30	86,039.47 287,648.00
Transfers of Direct Costs	5700-5799	221,234.31	137,742.70	330,977.01	191.47	137,700.09	137,900.10	143,043.70	144,002.30	207,040.00
Professional/Consulting Services and Operating Expend.	5800	409,212.50	38,121.00	447,333.50	143,358.30	23,254.19	166,612.49	430,972.10	38,121.00	469,093.10
			30,121.00							
Communications	5900	46,981.20 824,248.48	175,863.70	46,981.20 1,000,112.18	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20
		46,981.20	-	46,981.20	28,351.65	4,983.77	33,335.42	41,997.43	4,983.77	46,981.20
Communications	5900	46,981.20	-	46,981.20	28,351.65	4,983.77	33,335.42	41,997.43	4,983.77	46,981.20
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements	5900 6100-6170	46,981.20	-	46,981.20	28,351.65	4,983.77	33,335.42	41,997.43	4,983.77	46,981.2
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings	5900	46,981.20	175,863.70	46,981.20 1,000,112.18	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.7
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major	5900 6100-6170 6200	46,981.20 824,248.48	- 175,863.70 - -	46,981.20 1,000,112.18	28,351.65 239,486.50	4,983.77 171,176.74 - -	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.7° - -
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries	5900 6100-6170 6200 6300	46,981.20 824,248.48	175,863.70	46,981.20 1,000,112.18 - -	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.2 947,161.7
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment	6100-6170 6200 6300 6400	46,981.20 824,248.48	175,863.70	46,981.20 1,000,112.18	28,351.65 239,486.50 - - -	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.2 947,161.7 - - -
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement	6100-6170 6200 6300 6400 6500	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - -	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.2 947,161.7
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only)	6100-6170 6200 6300 6400	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.2i 947,161.7i
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement	6100-6170 6200 6300 6400 6500	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - -	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.77 - - - - 2,243.33
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay	6100-6170 6200 6300 6400 6500	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.77
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only)	6100-6170 6200 6300 6400 6500	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.77
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo	6100-6170 6200 6300 6400 6500 6900	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.77
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools	6100-6170 6200 6300 6400 6500 6900	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.77 - - - - 2,243.37 2,243.37
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs	6100-6170 6200 6300 6400 6500 6900	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.77
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed.	6100-6170 6200 6300 6400 6500 6900 7110-7143 7211-7213 7221-7223SE	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.77 - - - 2,243.31 2,243.31
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other	6100-6170 6200 6300 6400 6500 6900 7110-7143 7211-7213 7221-7223SE 7221-7223AO	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.77 - - - 2,243.37 2,243.37
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service:	5900 6100-6170 6200 6300 6400 6500 6900 7110-7143 7211-7213 7221-72238E 7221-7223AC 7281-7299 7300-7399	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.2i 947,161.7i
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest	5900 6100-6170 6200 6300 6400 6500 6900 7110-7143 7211-7213 7221-7223SE 7221-7223AO 7281-7299 7300-7399		- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.2i 947,161.7i
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only)	5900 6100-6170 6200 6300 6400 6500 6900 7110-7143 7211-7213 7221-72238E 7221-7223AC 7281-7299 7300-7399	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - 2,243.37 2,243.37 - - - - - -	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.2l 947,161.7'
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest	5900 6100-6170 6200 6300 6400 6500 6900 7110-7143 7211-7213 7221-7223SE 7221-7223AO 7281-7299 7300-7399		- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.2 947,161.7 - - - 2,243.3 2,243.3
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo	5900 6100-6170 6200 6300 6400 6500 6900 7110-7143 7211-7213 7221-7223SE 7221-7223AO 7281-7299 7300-7399		- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.77
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only)	5900 6100-6170 6200 6300 6400 6500 6900 7110-7143 7211-7213 7221-7223SE 7221-7223AO 7281-7299 7300-7399	46,981.20 824,248.48	- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.2i 947,161.7i
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo	5900 6100-6170 6200 6300 6400 6500 6900 7110-7143 7211-7213 7221-7223SE 7221-7223AO 7281-7299 7300-7399		- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.77
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo 8. TOTAL EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.	5900 6100-6170 6200 6300 6400 6500 6900 7110-7143 7211-7213 7221-7223SE 7221-7223AO 7281-7299 7300-7399	46,981.20 824,248.48 	- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37 - - - - - - - - - - - - - - - - - - -	28,351.65 239,486.50 	4,983.77 171,176.74	33,335.42 410,663.24 	41,997.43 753,397.76	4,983.77 193,764.01	46,981.20 947,161.77 - - - - 2,243.37 2,243.37 - - - - - - - - - - - - - - - - - - -
Communications Total, Services and Other Operating Expenditures 6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only) Land and Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Depreciation Expense (for accrual basis only) Total, Capital Outlay 7. Other Outgo Tuition to Other Schools Transfers of Pass-through Revenues to Other LEAs Transfers of Apportionments to Other LEAs - Spec. Ed. Transfers of Apportionments to Other LEAs - All Other All Other Transfers Transfers of Indirect Costs Debt Service: Interest Principal (for modified accrual basis only) Total, Other Outgo 8. TOTAL EXPENDITURES	5900 6100-6170 6200 6300 6400 6500 6900 7110-7143 7211-7213 7221-7223SE 7221-7223AO 7281-7299 7300-7399		- 175,863.70	46,981.20 1,000,112.18 - - - - 2,243.37 2,243.37	28,351.65 239,486.50	4,983.77 171,176.74	33,335.42 410,663.24 	41,997.43 753,397.76	4,983.77 193,764.01	46,981.2 947,161.7

D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			_			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts										
(must net to zero)	8980-8999			-			-	(153,174.96)	153,174.96	-
,								, , ,		
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	(153,174.96)	153,174.96	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		832,980.17	(293,978.60)	539,001.57	(610,730.65)	(430,273.86)	(1,041,004.51)	799,767.50	(6,238.00)	793,529.51
F. FUND BALANCE, RESERVES										
Beginning Fund Balance										
a. As of July 1	9791	7,252,542.96	-	7,252,542.96	10,313,121.52	6,238.00	10,319,359.52	10,313,121.52	6,238.00	10,319,359.52
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		7,252,542.96	-	7,252,542.96	10,313,121.52	6,238.00	10,319,359.52	10,313,121.52	6,238.00	10,319,359.52
2. Ending Fund Balance, June 30 (E + F.1.c.)		8,085,523.12	(293,978.60)	7,791,544.52	9,702,390.87	(424,035.86)	9,278,355.01	11,112,889.02	0.00	11,112,889.03
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b Restricted	9740			-		(424,035.86)	(424,035.86)		0.00	0.00
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e Unassigned/Unappropriated										
Reserve for Economic Uncertainities	9789			-			-			-
Unassigned/Unappropriated Amount	9790	8,085,523.12	(293,978.60)	7,791,544.52	9,702,390.87	-	9,702,390.87	11,112,889.02	-	11,112,889.02

BOARD AGENDA ANALYSIS

TITLE: APPROVAL OF A ONE-TIME PERFORMANCE BONUS TO BE ISSUED TO CHARTER STAFF, EXCLUSIVE OF THE EXECUTIVE DIRECTOR.

PERSON(S) RESPONSIBLE: Paul Guzman, Executive Director
X Action
Information
BACKGROUND INFORMATION In order to recognize the performance of charter employees, the executive director requests approval of a one-time Performance Bonus in the amount of \$500 per employee to be issued on or before December 22, 2022. The bonus is taxable and will be processed via Payroll. The bonus is exclusive of the executive director.
COST IMPLICATION \$500 per employee;
FUNDING SOURCE Charter Fund
RECOMMENDATION Approve/Ratify the one-time Performance Bonus to charter employees, exclusive of the executive director.
Approved for presentation to the Governing Board: December 15, 2022.

Paul Guzman Executive Director