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

Main Location<br>Family First Charter School<br>12500 Ramona Avenue, Hawthorne CA 90250<br>THURSDAY, DECEMBER 15, 2022<br>OPEN SESSION AT APPROXIMATELY 5:30 P.M.<br>(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=ejNiSUliR29Ba0JvbjZPQm1jTIVXdz09
Meeting ID: 86460619309 Passcode: 712143
One tap mobile +16699009128, ,86460619309\#,,,,*712143\#

Dial by your location +16699009128 Meeting ID: 86460619309 Passcode: 712143
Find your local number: https://us02web.zoom.us/u/kjmWuAzNM

1. CALL TO ORDER: $\qquad$ PM
a. FLAG SALUTE
b. ROLL CALL

| Board Members: | Present | Absent |
| :--- | :--- | :--- |
| Bernie Konig, President | - | - |
| Francisco Carrillo, Clerk | - | - |
| Nora Roque, Treasurer | - |  |
| Lulu Camberos, Member | - |  |
| Mary Agnes Erlandson, Member | - |  |

2. APPROVAL OF AGENDA

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

## 3. PUBLIC COMMENTS

4. BOARD ORGANIZATION

Executive Director temporarily presides for board president.
A. Election of Board President

Nominations
Acceptance

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

B. Election of Clerk

Nominations
Acceptance
$\qquad$
Motion:
Second:
Vote:

| Member | Aye | Nay | Abstain |
| :--- | :--- | :--- | :---: |
| Konig |  |  |  |
| Camberos |  |  |  |
| Carrillo |  |  |  |
| Erlandson |  |  |  |
| Roque |  |  |  |

## C. Election of Treasurer

 NominationsAcceptance $\qquad$
Motion:
Second:
Vote:

| Member | Aye | Nay | Abstain |
| :--- | :--- | :--- | :--- |
| Konig |  |  |  |
| Camberos |  |  |  |
| Carrillo |  |  |  |
| Erlandson |  |  |  |
| Roque |  |  |  |

## 5. 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. 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: | Aye | Nay | Abstain |
| Member |  |  |  |
|  |  |  |  |
| 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: | Aye | Nay | Abstain |  |  |  |  |
| Member |  |  |  |  |  |  |  |
| Konig |  |  |  |  |  |  |  |
| Camberos |  |  |  |  |  |  |  |
| Carrillo |  |  |  |  |  |  |  |
| Erlandson |  |  |  |  |  |  |  |
| Roque |  |  |  |  |  |  |  |

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

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

c. Approval of Family First Charter 1st Interim Report

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

d. Approval of New Opportunities Charter 1 ${ }^{\text {st }}$ Interim Report

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

e. Ratify Adoption of the Southwest SELPA Local Plan 20-21

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

f. Ratify Adoption of the Southwest SELPA Procedural Manual 20-21

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

g. Approval of a one time performance bonus to charter staff exclusive of the executive director

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

8. BOARD MEMBER REPORTS

## 9. EXECUTIVE DIRECTOR REPORT

## 10. ADJOURNMENT

Time: $\qquad$

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

Next Regular Board Meeting: February 9, 2023

| Combined Board Check Register |  |  |  |  |  | edlec |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| School: | NOPP/FFCS |  |  |  |  |  |
| Month: | October 2022 |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  | Total Paid By Check: |  | \$ 509,022.12 |
|  |  |  |  | Total Paid By Credit Card: |  | \$ 54,203.08 |
|  | Check \#/CCAccount $\quad$ Vendor |  |  | Description | Void | Amount |
| Payment Type |  |  | Transaction Date |  |  |  |
| Check | 6269 | CharterSAFE | 10/3/2022 | Bill \#3105-102022--Health Insurance Premium October 2022 |  | \$ 53,339.10 |
| Check | 6270 | Edtec, Inc. | 10/7/2022 | Bill \#25193--EdTec Monthly Back Office Service - <br> September 2022 <br> Bill \#25236--Semi-Monthly Pavroll Processing |  | \$ 18,721.19 |
| Check | 6271 | Document Systems | 10/7/2022 | Bill \#IN2949365--Contract Overage Charge: 08/2109/20/22 |  | \$ 264.51 |
| Check | 6272 | Unified Protective Services | 10/7/2022 | Bill \#97910--Security Guard Services 09/11-09/17/22 |  | \$ 2,089.73 |
| Check | 6273 | Unified Protective Services | 10/7/2022 | Bill \#97802--Security Guard Services 09/01-09/15/22 |  | \$ 2,537.50 |
| Check | 6274 | IT Computing Services, Inc. | 10/7/2022 | Bill \#55742--ITCS-WebClock Pro Monthly \& Accural Processor |  | \$ 447.20 |
| Check | 6275 | Image 2000, Inc. | 10/7/2022 | Bill \#550055--Contract Overage Charge: 06/16 09/15/22 \& Fuel charge |  | \$ 439.00 |
| Check | 6276 | Staples Advantage | 10/7/2022 | Bill \#3518150655--Office Supplies <br> Bill \#3518150651--Office Supplies <br> Bill \#3518150653--Office Supplies <br> Bill \#3518150654--Office Supplies <br> Bill \#3518150652--Office Sunolies |  | \$ 1,565.43 |
| Check | 6277 | Charter Communications | 10/7/2022 | Bill \#121932901090122--Internet Svcs: 09/01-09/30/22 |  | \$ 549.00 |
| Check | 6278 | Charter Communications | 10/7/2022 | Bill \#111753201090122--Monthly Svcs: 09/01-09/30/22 |  | \$ 445.00 |
| Check | 6279 | Charter Communications | 10/7/2022 | Bill \#099390001090122--Internet Svc: 09/01-09/30/22 |  | \$ 855.00 |
| Check | 6280 | Bernardo Sarmiento | 10/7/2022 | Bill \#083122--Reimb: Mileage |  | \$ 121.13 |
| Check | 6281 | Mutual of Omaha | 10/7/2022 | $\begin{aligned} & \text { Bill \#001417242968--Insurance Premium: 10/01- } \\ & \text { 10/31/22 } \end{aligned}$ |  | \$ 1,586.19 |
| Check | 6282 | Allen Alarm Systems Inc. | 10/13/2022 | Bill \#P 13551--Service Charges: 09/08/2022 |  | \$ 105.00 |
| Check | 6283 | Document Systems | 10/13/2022 | $\begin{aligned} & \text { Bill \#IN2952060--Contract base rate charge: 08/18- } \\ & \text { 09/17/22 } \\ & \text { Bill \#IN2935404--Contract base rate charge: 09/19 - } \\ & \text { 10/18/22 } \end{aligned}$ |  | \$ 160.69 |
| Check | 6284 | South Bay Workforce Investment Board, Inc. | 10/13/2022 | Bill \#AUG22SCAL1--Gas Charges : 08/04-09/01/22 Bill \#Aug22 VB--Parking Validation Books: Auqust 2022 |  | \$ 843.28 |
| Check | 6285 | Unified Protective Services | 10/13/2022 | Bill \#98105--Security Guard Services 09/18-09/24/22 |  | \$ 2,074.83 |
| Check | 6286 | De Lage Landen Financial Services, Inc | 10/13/2022 | Bill \#77536244--Equipment Leases: 09/01-09/30/22 |  | \$ 784.97 |
| Check | 6287 | Image 2000, Inc. | 10/13/2022 | Bill \#550839--Contract 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 \#3006185336--Utilities due by 10/31/22 Bill \#3006185354--Utilities due by 10/31/22 |  | \$ | 1,122.13 |
| Check | 6289 | MMCI | 10/13/2022 | Bill \#13667--Medical Assisant Exam Fee |  | \$ | 238.00 |
| Check | 6290 | Charter Communications | 10/13/2022 | Bill \#127731301090122--Internet Svc: 09/01-09/30/22 |  | \$ | 549.00 |
| Check | 6291 | Rapid Legal Center | 10/13/2022 | Bill \#092122--Zalava Live Scan FBI/DOJ |  | \$ | 425.00 |
| Check | 6292 | Allen Alarm Systems Inc. | 10/17/2022 | Bill \#P 13571--Service Charges: 09/23/2022 <br> Bill \#R 130932--Commercial Supervised Burg Alarm: 10/01-10/31/22 |  | \$ | 1,273.00 |
| Check | 6293 | Alliance of Schools for Cooperative Insurance Programs | 10/17/2022 | Bill \#6432MISC--Additional Worker's Compensation Premium 21/22 Fiscal year <br> Bill \#6387WC--Estimated Annual Workers <br> Compensation Premium |  | \$ | 24,527.00 |
| Check | 6294 | Beta Security Systems | 10/17/2022 | Bill \#224754--Monitoring Svc-10/01-10/31/22 |  | \$ | 100.95 |
| Check | 6295 | Charter Communications Operating LLC | 10/17/2022 | Bill \#CHTR45479--Construction Request Build 880 Ft of New UG Coax |  | \$ | 2,238.11 |
| Check | 6296 | Cross Country Education | 10/17/2022 | Bill \#DE83085--Program Administrator |  | \$ | 8,745.00 |
| Check | 6297 | Edtec, Inc. | 10/17/2022 | Bill \#25330--Multiple State ID Processing Bill \#25373--Edtec Full Service PY |  | \$ | 18,721.19 |
| Check | 6298 | Arnold Gamboa | 10/17/2022 | Bill \#093022--Reimb: Mileage |  | \$ | 362.50 |
| Check | 6299 | Image 2000, Inc. | 10/17/2022 | Bill \#552275--Staples |  | \$ | 180.20 |
| Check | 6300 | Jessie's Services | 10/17/2022 | Bill \#8099--24 ft of Cord Cover \& 3 Box covers Bill \#8098--Service 21 door stops \& Door Adjustment |  | \$ | 4,832.00 |
| Check | 6301 | Jeinis Martinez | 10/17/2022 | Bill \#100422--Reimb: Mileage |  | \$ | 478.75 |
| Check | 6302 | MMCI | 10/17/2022 | Bill \#13685--Medical Assisant Exam Fee |  | \$ | 476.00 |
| Check | 6303 | MTS Health Supplies, Inc. | 10/17/2022 | Bill \#313737--Materials \& Supplies Bill \#313291--Materials \& Supplies Bill \#313297--Materials \& Supplies Bill \#313748--Materials \& Supolies |  | \$ | 8,609.44 |
| Check | 6304 | Nitech | 10/17/2022 | Bill \#SI\# 34250--Books \& Supplies Bill \#SI\# 34249--Books \& Supplies |  | \$ | 193,333.42 |
| Check | 6305 | Power School Group LLC | 10/17/2022 | Bill \#INV325231--SW-SIS-SSBHS: Powerschool SIS Hosted Subscription: 12/22/22-12/21/23 |  | \$ | 26,417.62 |
| Check | 6306 | Q Press | 10/17/2022 | Bill \#2022119--Fall 2022 Recruitment Postcards |  | \$ | 13,459.45 |
| Check | 6307 | Stacey Ruano | 10/17/2022 | Bill \#093022--Reimb: Mileage |  | \$ | 53.13 |
| Check | 6308 | South Bay Workforce Investment Board, Inc. | 10/17/2022 | Bill \#OCI-22 JANI--Janitorial Service tor October 2022 Bill \#OCT-22 INRE--Rent for October 2022 Per agreement <br> Bill \#OCT-22 GARE--Rent for October 2022- Gardena Bill \#OCT-22 SEC--Security Svcs for GOS for NOCS: October 2022 |  | \$ | 7,306.27 |


| Payment Type | Check \#/CC Account | Vendor | Transaction Date | Description | Void |  | Amount |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Check | 6309 | Staples Advantage | 10/17/2022 | Bill \#3519523529--Utilce supplies Bill \#3519523524--Office Supplies Bill \#3519523521--Office Supplies Bill \#3519523531--Office Supplies Bill \#3519523527--Office Supplies Bill \#3519523535--Office Sunnlies |  | \$ | 1,465.39 |
| Check | 6310 | Angel De La Torre | 10/17/2022 | Bill \#100622--Reimb: Mileage |  | \$ | 259.38 |
| Check | 6311 | Unified Protective Services | 10/17/2022 | Bill \#98261--Security Guard Services 09/16-09/30/22 |  | \$ | 2,791.25 |
| Check | 6312 | Unified Protective Services | 10/17/2022 | Bill \#98380--Security Guard Services 09/25-10/01/22 |  | \$ | 1,907.20 |
| Check | 6313 | Wells Fargo Vendor <br> Financial Services, LLC | 10/17/2022 | Bill \#5021977620--Copier charges: 09/21-10/20/22 |  | \$ | 166.55 |
| Check | 6314 | Wells Fargo Vendor Financial Services, LLC | 10/17/2022 | Bill \#5021950774--Copier charges: 09/18-10/17/22 |  | \$ | 307.64 |
| Check | 6315 | 12500 Ramona LLC | 10/27/2022 | Bill \#November 2022--Monthly Lease Pymt - November 2022 |  | \$ | 15,500.00 |
| Check | 6316 | American Water Company | 10/27/2022 | Bill \#1661--Deluxe Cooler Rent \& 5 Gallon Puritied Water <br> Bill \#1670--Deluxe Cooler Rent \& 5 Gallon Purified Water <br> Bill \#1674--Deluxe Cooler Rent \& 5 Gallon Purified Water |  | \$ | 120.00 |
| Check | 6317 | Bastidas Cleaning | 10/27/2022 | Bill \#November 2022--Weekly Custodial \& Janitorial Services for BLG8 - November 2022 |  | \$ | 700.00 |
| Check | 6318 | Catholic Charities of L.A dba Archdiocesan Youth Emplovment | 10/27/2022 | Bill \#November 2022--Monthly Lease Pymt - November 2022 |  | \$ | 17,176.15 |
| Check | 6319 | Crown Facility Solutions | 10/27/2022 | BIII \#5y2--Janitorial Services: 09/21/22 <br> Bill \#642--Janitorial Services: 10/01-10/31/22 <br> Bill \#408--Janitorial Services: 08/22/22 <br> Bill \#655--Janitorial Services: 10/01-10/31/22 <br> Bill \#709--Janitorial Services: 10/04/22 <br> Bill \#569--Janitorial Services: 09/09/22 |  | \$ | 7,373.50 |
| Check | 6320 | Digital Image Solutions, LLC | 10/27/2022 | Bill \#76603--Contract 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 2022--November 2022 - Lease for 1424 W Ave I Lancaster CA 93534 |  | \$ | 2,100.00 |
| Check | 6322 | Maude-Corona, LLC | 10/27/2022 | Bill \#November 2022--November 2022 CAM Impound Rate <br> Bill \#Nov 2022--November 2022 Lease Payment - 7077 Orangewood Ave Suite 126 Garden Grove CA 92841 |  | \$ | 1,732.00 |
| Check | 6323 | Nitech | 10/27/2022 | Bill \#November 2022--Information Technology <br> Consulting Services - November 2022 |  | \$ | 4,800.00 |
| Check | 6324 | Roberto Pena | 10/27/2022 | Bill \#101122--Reimb: Tape to return a UPS Item |  | \$ | 7.71 |
| Check | 6325 | Rapid Legal Center | 10/27/2022 | Bill \#100722--Joshua 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 \#100622--Reimb: Snacks for students Keys for classrooms \& Street parking at Inglewood Site |  | \$ | 258.52 |
| Check | 6327 | Spin Q Studios | 10/27/2022 | Bill \#November 2022--Website Design and Web Master Services - November 2022 |  | \$ | 1,000.00 |
| Check | 6328 | Staples Advantage | 10/27/2022 | $\begin{aligned} & \text { Bill \#3520126741--Office Supplies } \\ & \text { Bill \#3520126742--Office Supplies } \\ & \text { Bill \#3520126740--Office Supplies } \end{aligned}$ |  | \$ | 213.16 |
| Check | 6329 | Charter Communications | 10/27/2022 | Bill \#099390001100122--Internet Svc: 10/01-10/31/22 |  | \$ | 855.00 |
| Check | 6330 | Charter Communications | 10/27/2022 | Bill \#121932901100122--Internet Svcs: 10/01-10/31/22 |  | \$ | 549.00 |
| Check | 6331 | Charter Communications | 10/27/2022 | Bill \#111753201100122--Monthly Svcs: 10/01-10/31/22 |  | \$ | 445.00 |
| Check | 6332 | Charter Communications | 10/27/2022 | Bill \#127731301100122--Internet Svc: 10/01-10/31/22 |  | \$ | 549.00 |
| Check | 6333 | Unified Protective Services | 10/27/2022 | Bill \#98669--Security Guard Services 10/02-10/08/22 |  | \$ | 2,074.83 |
| Check | 6334 | Wells Fargo Vendor Financial Services, LLC | 10/27/2022 | Bill \#November 2022--Ricoh Copier Lease Payment November 2022 |  | \$ | 700.15 |
| Check | 6335 | Wells Fargo Vendor Financial Services, LLC | 10/27/2022 | Bill \#November 2022--November 2022 - Ricoh Copier Lease Payment for Garden Grove |  | \$ | 221.67 |
| Check | 6336 | Whittier Boulevard Associates LLC | 10/27/2022 | Bill \#November 2022--Monthly Lease of Advertising Space at 5301 Whittier Blvd. - November 2022 |  | \$ | 250.00 |
| Check | DB100322 | PS ADMINISTRATORS | 10/3/2022 | DB100322 - PS ADMINISTRATORS - H S A employee contribution |  | \$ | 182.50 |
| Check | DB100722 | American Express | 10/7/2022 | DB100722 - American Express (6-03004) - ON SEPARATE COVER |  | \$ | 20,655.64 |
| Check | DB100722A | California Water Service | 10/7/2022 | DB100722A - California Water Service - September water bill |  | \$ | 70.71 |
| 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 contribution |  | \$ | 182.50 |
| Check | DB102122 | California Water Service | 10/21/2022 | DB102122 - California Water Service - |  | \$ | 392.31 |
| Check | DB102122A | So Cal Gas | 10/21/2022 | DB102122A - So Cal Gas - |  | \$ | 32.14 |
| Check | DB102422 | Southern California Edison | 10/24/2022 | DB102422-So Cal Edison Co - |  | \$ | 412.40 |
| Check | DB102622 | Southern California Edison | 10/26/2022 | DB102622-So Cal Edison Co - |  | \$ | 3,859.50 |
| Check | M2669 | Carlos Paredes | 10/4/2022 | M2669 - Paredes, Carlos (1099-7) - Student uniforms part of curriculum |  | \$ | 396.00 |
| Check | M2671 | Carlos Paredes | 10/6/2022 | M2671 - Paredes, Carlos (1099-7) - 50-50 4350 STAFF 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 |
| Check | M2674 | Jessie's Services | 10/17/2022 | ```M2674 - Jessie's Services (1099-7) - Invoices 8092; 8093; 8094; 8097;``` |  | \$ | 7,012.00 |
| Check | M2675 | Jessie's Services | 10/17/2022 | M2675 - Jessie's Services (1099-7) - Install a storage cabinet |  | \$ | 524.00 |


| Payment Type | Check \#/CC Account | Vendor | Transaction Date | Description | Void | 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 (CCORP) | 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 |
| Check | 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 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27-NITECH |  | \$ | 1,335.75 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/12 - Amazon Mktplace Pmts |  | \$ | 77.16 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/13 - Amazon Mktplace Pmts |  | \$ | 83.40 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/13 - Amazon Mktplace Pmts |  | \$ | 25.18 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/13 - Amazon Mktplace Pmts |  | \$ | 455.19 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/13 - Amazon Mktplace Pmts |  | \$ | 27.51 |
| Credit Card | 9515-3004 | Parchment -UNIV Docs | 10/14/2022 | 09/14 - Parchment -UNIV Docs |  | \$ | 12.65 |
| Credit Card | 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 |
| Credit Card | 9515-3004 | Water Delivery Services | 10/14/2022 | 09/17 - Water Delivery Services |  | \$ | 534.12 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/19 - Amazon Mktplace Pmts |  | \$ | 12.11 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/19 - Amazon Mktplace Pmts |  | \$ | 16.41 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/19 - Amazon Mktplace Pmts |  | \$ | 37.44 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 09/19 - Amazon.com |  | \$ | 140.89 |
| Credit Card | 9515-3004 | Adobe Acropro Subs | 10/14/2022 | 09/19 - Adobe Acropro Subs |  | \$ | 5,419.68 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 09/19 - Amazon.com |  | \$ | 30.65 |
| Credit Card | 9515-3004 | Adobe Acropro Subs | 10/14/2022 | 09/19 - Adobe Acropro Subs |  | \$ | 2,880.00 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/19 - Amazon Mktplace Pmts |  | \$ | 207.33 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 09/19 - Amazon.com |  | \$ | 61.16 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/19 - Amazon Mktplace Pmts |  | \$ | 113.16 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/19 - Amazon Mktplace Pmts |  | \$ | 106.38 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/19 - Amazon Mktplace Pmts |  | \$ | 116.10 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/19 - Amazon Mktplace Pmts |  | \$ | 293.15 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 09/19 - Amazon.com |  | \$ | 61.16 |
| Credit Card | 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 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 09/20 - Amazon.com |  | \$ | 149.06 |
| Credit Card | 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 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/21 - Amazon Mktplace Pmts |  | \$ | 17.07 |


| Payment Type | Check \#/CC Account | Vendor | Transaction 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 |
| Credit Card | 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 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/22 - Amazon Mktplace Pmts |  | \$ | 65.69 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 09/22-Amazon.com |  | \$ | 109.15 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/23 - NITECH |  | \$ | 425.15 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/23 - NITECH |  | \$ | 3,827.97 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/23 - NITECH |  | \$ | 2,856.45 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/23 - NITECH |  | \$ | 396.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/23 - NITECH |  | \$ | 250.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/23 - NITECH |  | \$ | 185.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/23 - NITECH |  | \$ | 640.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/23-NITECH |  | \$ | 10.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/23 - NITECH |  | \$ | 271.98 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/23-NITECH |  | \$ | 17.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/23 - NITECH |  | \$ | 1,335.75 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 09/24 - Amazon.com |  | \$ | 161.88 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/25 - Amazon Mktplace Pmts |  | \$ | 59.49 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/25-Amazon Mktplace Pmts |  | \$ | 11.01 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/26-Amazon Mktplace Pmts |  | \$ | 18.73 |
| Credit Card | 9515-3004 | Spectrum | 10/14/2022 | 09/26- Spectrum |  | \$ | 99.99 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/26- Amazon Mktplace Pmts |  | \$ | 33.06 |
| Credit Card | 9515-3004 | USPS PO | 10/14/2022 | 09/26- USPS PO |  | \$ | 7.85 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/26-Amazon Mktplace Pmts |  | \$ | 91.17 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/26-Amazon Mktplace Pmts |  | \$ | 18.48 |
| Credit Card | 9515-3004 | La Pizza Loca | 10/14/2022 | 09/26-La Pizza Loca |  | \$ | 121.77 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27- NITECH |  | \$ | 10.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27-NITECH |  | \$ | 271.98 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27 - NITECH |  | \$ | 17.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27- NITECH |  | \$ | 2,856.45 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27- NITECH |  | \$ | 185.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27-NITECH |  | \$ | 640.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27- NITECH |  | \$ | 17.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27- NITECH |  | \$ | 1,335.75 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27-NITECH |  | \$ | 185.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27- NITECH |  | \$ | 640.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27 - NITECH |  | \$ | 10.00 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 09/27- NITECH |  | \$ | 271.98 |
| Credit Card | 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 Account | Vendor | $\begin{gathered} \hline \text { Transaction } \\ \text { Date } \\ \hline \end{gathered}$ | Description | Void | Amount |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Credit Card | 9515-3004 | UberTrip | 10/14/2022 | 09/28 - UberTrip | \$ | 51.40 |
| Credit Card | 9515-3004 | UberTrip | 10/14/2022 | 09/28 - UberTrip | \$ | 29.79 |
| Credit Card | 9515-3004 | Commerce-Us Storage | 10/14/2022 | 09/28-Commerce-Us Storage | \$ | 94.68 |
| Credit Card | 9515-3004 | Pizza Hut | 10/14/2022 | 09/28 - Pizza Hut | \$ | 127.03 |
| Credit Card | 9515-3004 | Starbucks | 10/14/2022 | 09/29 - Starbucks | \$ | 875.00 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/30 - Amazon Mktplace Pmts | \$ | 105.07 |
| Credit Card | 9515-3004 | Walmart.com | 10/14/2022 | 09/30 - Walmart.com | \$ | 700.00 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/30 - Amazon Mktplace Pmts | \$ | 385.77 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/30 - Amazon Mktplace Pmts | \$ | 125.91 |
| Credit Card | 9515-3004 | Water Delivery Services | 10/14/2022 | 09/30 - Water Delivery Services | \$ | 160.87 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/30 - Amazon Mktplace Pmts | \$ | 61.31 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/30 - Amazon Mktplace Pmts | \$ | 33.06 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/30 - Amazon Mktplace Pmts | \$ | 33.06 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 09/30 - Amazon.com | \$ | 111.12 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 09/30 - Amazon Mktplace Pmts | \$ | 87.58 |
| Credit Card | 9515-3004 | UberTrip | 10/14/2022 | 10/01 - UberTrip | \$ | 11.90 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 10/01- Amazon Mktplace Pmts | \$ | 131.30 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 10/01- Amazon Mktplace Pmts | \$ | 49.14 |
| Credit Card | 9515-3004 | Commerce-Us Storage | 10/14/2022 | 10/01- Commerce-Us Storage | \$ | 516.00 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 10/02 - Amazon.com | \$ | 27.60 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 10/02 - Amazon Mktplace Pmts | \$ | 61.96 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 10/02 - Amazon.com | \$ | 81.44 |
| Credit Card | 9515-3004 | Amazon Prime | 10/14/2022 | 10/02 - Amazon Prime | \$ | 16.53 |
| Credit Card | 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 |
| Credit Card | 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 |
| Credit Card | 9515-3004 | NITECH | 10/14/2022 | 10/05 - NITECH | \$ | 72.59 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 10/05- Amazon Mktplace Pmts | \$ | 242.82 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 10/05-Amazon Mktplace Pmts | \$ | 42.68 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 10/05-Amazon Mktplace Pmts | \$ | 34.55 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 10/05 - Amazon Mktplace Pmts | \$ | 42.99 |
| Credit Card | 9515-3004 | Water Delivery Services | 10/14/2022 | 10/05 - Water Delivery Services | \$ | 100.21 |
| Credit Card | 9515-3004 | Friends Outside | 10/14/2022 | 10/06 - Friends Outside | \$ | 600.00 |
| Credit Card | 9515-3004 | Paypal | 10/14/2022 | 10/06-Paypal | \$ | 3,500.00 |


| Payment Type | Check \#/CC Account | Vendor | Transaction Date | Description | Void | Amount |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | Republic Services | 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 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 10/07- Amazon Mktplace Pmts |  | \$ | 67.78 |
| Credit Card | 9515-3004 | Amazon Mktplace Pmts | 10/14/2022 | 10/07 - Amazon Mktplace Pmts |  | \$ | 44.06 |
| Credit Card | 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 |
| Credit Card | 9515-3004 | Spectrum | 10/14/2022 | 10/10-Spectrum |  | \$ | 1,098.00 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 10/10-Amazon.com |  | \$ | 212.40 |
| Credit Card | 9515-3004 | Amazon.com | 10/14/2022 | 10/11 - Amazon.com |  | \$ | 141.26 |
| Credit Card | 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 | Amazon Mktplace Pmts | 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 |
| Credit Card | 9515-3004 | Party City | 10/14/2022 | 10/06 - Party City |  | \$ | 15.44 |
| Credit Card | 9515-3004 | Zoo Printing | 10/14/2022 | 10/11- Zoo Printing |  | \$ | 17.37 |
| Credit Card | 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

|  | M | T | W | TH | F |  | M | T | W | TH | F | 颜云 | M | T | W | TH | F | $\stackrel{\text { a }}{\sim}$ | ${ }_{5}^{5}$ | M | T | W | TH | F | 产 㐍 | M | T | W | TH | F |  |  | $\frac{E}{\frac{E}{L}}$ | 害 | 颜 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Surmer |  |  |  |  | 1 |  | 4 | 5 | 6 | 7 | 8 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 2324 | 25 | 26 | 27 | 28 | 29 |  |  |  |  |  |
| $J_{u l y}$ |  |  |  |  | NW |  | NW | $X$ | $X$ | X | NW |  | $X$ | $X$ | $X$ | $X$ | NW |  |  | $X$ | $X$ | $X$ | $X$ | $N W$ |  | $X$ | $X$ | $X$ | $X$ | NW |  | 15 | $o$ | $o$ | 15 |
| Summer | 1 | 2 | 3 | 4 | 5 | ${ }_{6} 6$ | 8 | 9 | 10 | 11 | 12 | ${ }^{14}$ | 15 | 16 | 17 | 18 | 19 | ${ }^{20}$ | ${ }^{21}$ | 22 | 23 | 24 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| August | X | X | X | NW | NW |  | NW | NW | NW | NW | $N W$ |  | NW | NW | NW | NW | $N W$ |  |  | NW | NW | NW |  |  |  |  |  |  |  |  |  | 3 | o | O | 3 |
| AUG |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 25 | 26＊ | 27 | 29 | 30 | 31 |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | \＃ | \＃ |  | x | x | X |  |  |  | 3 | 0.00 | 2.00 | 5 |
| SEP |  |  |  | 1 | 2 | 34 | 5 | 6 | 7 | 8 | 9 | $10{ }^{11}$ | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | $24 \quad 25$ | 26 | 27 | 28 | 29 | 30 |  |  |  |  |  |
|  |  |  |  | x | x |  | NW | x | x | X | X |  | x | X | x | x | X |  |  | X | x | X | X | X |  | x | x | x | x | \＃ |  | 20 | 0.00 | 1.00 | 21 |
| OCT | 3 | 4 | 5 | 6 | 7 |  | 10＊ | 11 | 12 | 13 | 14 | 15 | 17 | 18 | 19 | 20 | 21 | 22 | ${ }^{23}$ | 24 | 25 | 26 $=$ | 27 | 28 | 2930 | 31 |  |  |  |  |  |  |  |  |  |
|  | X | X | X | X | X |  | NW | X | X | X | X |  | X | X | X | x | X |  |  | X | X | m | X | X |  | \＃ |  |  |  |  |  | 18 | 0.50 | 1.50 | 20 |
| NOV |  | 1 | 2 | 3 | 4 | 56 | 7 | 8 | 9 | 10 | 11 | 12 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | $26 \quad 27$ | 28 | 29 | 30 |  |  |  |  |  |  |  |
|  |  | X | X | X | X |  | X | X | X | X | NW |  | X | X | X | X | X |  |  | NW | NW | NW | NW | NW |  | X | X | X |  |  |  | 16 | 0.00 | 0.00 | 16 |
| DEC |  |  |  | 1 | 2 | 34 | 5 | 6 | 7 | 8 | 9 | ${ }^{10} 11$ | 12 | 13＊ | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | $24 \quad 25$ | 26 | 27 | 28 | 29 | 30 | 31 |  |  |  |  |
|  |  |  |  | X | X |  | X | x | X | X | X |  | x | NW | x | X | x |  |  | X | x | X | X | \＃ |  | NW | NW | NW | NW | NW |  | 15 | 0.00 | 1.00 | 16 |
| JAN | 2 | 3 | 4 | 5 | 6 | 78 | 9 | 10 | 11 | 12 | 13 | 14.15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | $28 \quad 29$ | 30 | 31 |  |  |  |  |  |  |  |  |
|  | NW | NW | NW | NW | NW |  | \＃ | x | x | X | x |  | NW | x | X | x | x |  |  | x | x | x | x | X |  | X | x |  |  |  |  | 15 | 0.00 | 1.00 | 16 |
| FEB |  |  | 1 | 2 | 3 | 45 | 6 | 7 | 8 | 9 | 10 | 1112 | 13 | 14 | 15 $=$ | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | $25 \quad 26$ | 27 | 28 |  |  |  |  |  |  |  |  |
|  |  |  | X | X | x |  | x | x | X | X | x |  | NW | X | m | x | x |  |  | NW | x | x | x | \＃ |  | x | X |  |  |  |  | 16 | 0.50 | 1.50 | 18 |
| MAR |  |  | 1 | 2 | 3 | 45 | 6 | 7 | 8 | 9 | 10 | ${ }^{11} 12$ | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | $25 \quad 26$ | 27 | 28 | 29 | 30 | 31＊ |  |  |  |  |  |
|  |  |  | X | X | X |  | X | x | X | X | X |  | X | X | X | X | X |  |  | X | X | X | X | \＃ |  | X | x | X | x | NW |  | 21 | 0.00 | 1.00 | 22 |
| APR | 3 | 4 | 5 | 6 | 7 | 89 | 10 | 11 | 12 | 13 | 14 | 1516 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 2930 |  |  |  |  |  |  |  |  |  |  |
|  | NW | NW | NW | NW | NW |  | X | X | X | X | X |  | X | X | X | X | X |  |  | X | X | X | X | X |  |  |  |  |  |  |  | 15 | 0.00 | 0.00 | 15 |
| MAY | 1 | 2 | 3 | 4 | 5 | 67 | 8 | 9 | 10 | 11 | 12 | 13 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | $27 \quad 28$ | 29 | 30 | 31 |  |  |  |  |  |  |  |
|  | x | x | x | x | X |  | X | x | x | X | x |  | x | x | X | x | \＃ |  |  | x | x | x | x | X |  | NW | x | X |  |  |  | 21 | 0.00 | 1.00 | 22 |
| JUN |  |  |  | 1 | 2 | 34 | 5 | 6 | 7 | 8 | 9 | 1011 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | $24 \quad 25$ | 26 | 27 | 28 | 29＊ | 30 |  |  |  |  |  |
|  |  |  |  | x | X |  | X | x | x | X | x |  | x | X | x | X | X |  |  | NW | x | X | x | X |  | x | x | x | \＃ |  |  | 19 | 0.00 | 1.00 | 20 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | otals |  | 179 | 1 | 11 | 191 |

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

| Holiday | Date in 22－23 | Day of Week | Day or date each year |
| :---: | :---: | :---: | :---: |
| Independence Day | July 4 | Monday | July 4th |
| Labor Day | Sept． 5 | Monday | $1^{\text {st }}$ Mon．in Sept． |
| Indigenous People＇s Day | Oct． 10 | Monday | October 12th |
| Veterans Day | Nov． 11 | Friday | Nov． $11^{\text {th }}$ |
| Thanksgiving Day | Nov． 24 | Thursday | $4^{\text {th }}$ Thurs．in Nov． |
| LASD Local Holiday＊ | Dec． 13 | Tuesday | Local Holiday |
| Christmas Day | Dec． 26 | Monday | Dec． $\mathbf{2 5}^{\text {th }}$ |
| New Year＇s Day | Jan． 2 | Monday | Jan $1^{\text {st }}$ |
| Martin Luther King，Jr．Day | Jan 16 | Monday | $3^{\text {rd }}$ Mon．in Jan． |
| Lincoln Day | Feb． 13 | Monday | Feb．12 ${ }^{\text {th }}$ |
| Washington Day | Feb． 20 | Monday | $3^{\text {rd }}$ Mon．in Feb． |
| Cesar Chavez Day | Mar． 31 | Friday | March 31st |
| Memorial Day | May 29 | Monday | Last Mon．in May |
| Juneteenth | June 19 | Monday | June 19th |


| Thanksgiving Break | November 21－25，2022 |
| :--- | :--- |
| Winter Break | December 26，2022－January 6，2023 |
| Spring Break | April 3－7，2023 |

$$
\text { Professional Development }=\text { 2022-2023 }
$$

August 25， 2022 January 9， 2023
August 26， 2022 （＊Student free day） February 24， 2023
September 30， 2002
October 31， 2022 March 24， 2023
May 19， 2023
December 23， 2022 June 29， 2023 （＊Student free day）
WASC Visitations both Charter Schools

$$
\text { April 24-26, } 2002
$$

# 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///83372177803?pwd=YU5vdTkvWk1xM3hETVZFaWExY3NiQT09
Meeting ID: 83372177803 Passcode: 590470
One tap mobile +16699009128,,83372177803\#,,,,,*590470\#
For audio participation, please dial +1 6699009128 Meeting ID 83372177803 Passcode: 590470

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

## 2. APPROVAL OF AGENDA

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

d. Approve Unaudited Actuals for New Opportunities Charter

| Motion: | Konig |  |  |
| :--- | :--- | :--- | :--- |
| Second: | Carrillo |  |  |
| Vote: | Aye |  | Nay |
| Member | 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 |  |  |  |

[^0]Francisco Carrillo, Clerk


## New Opportunities Organization

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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#### Abstract

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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

## ASSETS

Cash and cash equivalents
Accounts receivable
Prepaid rent
Prepaid expenditures
Capital assets
Total Assets

|  |  |  |  |
| :---: | ---: | ---: | ---: |
| New <br> Opportunities <br> Charter School | Family First <br> Charter School | New Opportunities <br> Organization |  |
| $\$ 8,041,243$ | $\$$ | $3,017,393$ | $\$$ |
| $3,250,503$ | $1,962,169$ | $1,058,636$ |  |
|  | - | $1,754,954$ | $5,212,672$ |
|  | 25,958 | 24,197 | $1,754,954$ |
|  | 15,805 | 527,827 | 50,155 |
|  | $7,286,540$ | 543,632 |  |
| $11,333,509$ |  | $18,620,049$ |  |

## LIABILITIES

Accounts payable
Deferred revenue
Total Liabilities

| 744,853 | 229,829 | 974,682 |
| ---: | ---: | ---: |
| 279,745 | 147,043 | 426,788 |
| $1,024,598$ | 376,872 | $1,401,470$ |

## NET ASSETS

Without donor restriction
Total Net Assets
Total Liabilities and Net Assets

|  | $10,308,911$ | $6,909,668$ |  | $17,218,579$ |
| :--- | :--- | :--- | :--- | :--- |
|  | $10,308,911$ | $6,909,668$ |  | $17,218,579$ |
| $\$$ | $11,333,509$ | $\$$ | $7,286,540$ | $\$$ |



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


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

## CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets

| New <br> Opportunities <br> Charter School | Family First <br> Charter School | New <br> Opportunities <br> Organization |  |
| :--- | ---: | ---: | ---: |
| $\$$ | $2,882,555$ | $\$$ | $1,523,728$ |$\$ \$ 4,406,283$

Adjustments to reconcile change in net assets to net cash provided by operating activities:

Changes in:
Accounts receivable

| 474,324 | 480,022 | 954,346 |
| ---: | ---: | ---: |
| 658 | 66 | 724 |
| 509,146 | 75,031 | 584,177 |
| 40,309 | $(35,311)$ | 4998 |
| $3,906,992$ | $2,043,536$ | $5,950,528$ |

## CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Adjustments to reconcile change in net assets to net cash used by capital financing activities:

Changes in:
Capital assets
Net increase in cash and cash equivalents

Cash and Cash Equivalents - Beginning of Year
Cash and Cash Equivalents - End of Year

## ASSETS

Cash and cash equivalents
Land
Building (net)
Total Assets

## LIABILITIES

Accounts payable
19,705
Long term liability
Deferred rent income
Total Liabilities
1,688,162
3,461,275

## NET ASSETS

\$ 129,415
1,122,012
2,174,534
3,425,961

12500 Ramona LLC
Net Assets
Total Net Assets
Total Liabilities and Net Assets

|  | $(35,314)$ |
| ---: | ---: |
|  | $(35,314)$ |
| $\$$ | $3,425,961$ |



## 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 $170(\mathrm{~b})(1)(\mathrm{A})(\mathrm{ii})$ 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 |  | Family First |  | New |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Opportunities |  |  |  |  | ortunities |
|  |  | School | Charter School |  | Organization |  |
| 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 |

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.

|  | Opportunities Charter School |  | Family First Charter School |  | New Opportunities 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:

| Due From Grantor Governments: | New |  |  |  | New |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Opportunities |  |  |  | Opportunities Organization |  |
|  |  | er School | Family First Charter School |  |  |  |
| 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 (CaISTRS) 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 (CaISTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CaISTRS. 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 CaISTRS, 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 CaISTRS 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 CaISTRS 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

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 |  |
| :---: | :---: | :---: | :---: |
| Bernie Konig |  | President |  |
| Nora Roque |  | Treasurer and Term Expiration |  |
| Francisco Carrillo |  | $12 / 8 / 2022$ |  |
| Lulu Camberos |  |  | $12 / 8 / 2022$ |
| Mary Agnes Erlandson |  | Clember |  |

## ADMINISTRATION

Paul Guzman
Executive Director


Federal Grantor/Pass-Through Grantor/Program or Cluster $\quad$\begin{tabular}{c}
CFDA <br>
Number

$\quad$

Pass-Through Entity <br>
Identifying Number

$\quad$

Federal <br>
Expenditures
\end{tabular}

*     - PCS Number not available or not applicable


## New Opportunities Charter School

|  | Number of Days |  |  |
| :---: | :---: | :---: | :---: |
| Grade Level | Traditional <br> Calendar | Multitrack <br> Calendar | Status |
| Grades 9-12 | 180 | 180 | Complied |

## Family First Charter School

Number of Days

|  | Number of Days |  |  |
| :---: | :---: | :---: | :---: |
| Grade Level | Traditional <br> Calendar | Multitrack <br> Calendar | Status |
| Grades 9-12 | 180 | 180 | Complied |


| Net Position | New <br> Opportunities Charter School |  | Family First Charter School |  | New <br> Opportunities Organization |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 Charter School |  |  |  | Family First Charter School |  |  |  | New Opportunities Organization |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | ase | WIOA Grant |  | Base Apportionment |  | WIOA Grant |  | Base |  | WIOA Grant |  |
|  | Apportionment |  |  |  |  | tionment |  |  |  |  |
| 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 |

## 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: |  |
| $\quad$ 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

## FINANCIAL STATEMENTS

Type of auditors' report issued:
Unmodified
Internal control over financial reporting:
Material weaknesses identified?
Significant deficiencies identified not considered to be material weaknesses?
Non-compliance material to financial statements noted?
No

## FEDERAL AWARDS

Internal control over major program:
Material weskness(es) identified?
No
Significant deficiency(ies) identified?
Type of auditors' report issued:
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?

No
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:
Auditee qualified as low-risk auditee?


## STATE AWARDS

Internal control over state programs:
Material weaknesses identified?
No
Significant deficiencies identified not considered
to be material weaknesses?
Type of auditors' report issued on compliance for state programs:
None Reported
Unmodified

| 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.

Five Digit Code
50000

AB 3627 Finding Type
Federal Compliance

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

| 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 $1^{\text {st }}$ Interim Financials 

DOROTHY LEE AND JEAN YANG<br>DECEMBER 2022

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Charter School Specialists

## State \& Local Updates

Charter School Specialists

## Prop 28: Arts \& Music - Grant Composition

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


## Prop 28: Arts \& Music

## Timeline

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


## Requirements

- >500 students $\rightarrow$ 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 1 ${ }^{\text {st }}$ Interim

## December 2022

Charter School Specialists


## 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 |
| :---: | :---: | :---: | :---: | :---: |
| Revenue | LCFF Entitlement | Previous Forecast 3,938,058 | Current Forecast 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


## New Opportunities FY23 Projected Cash Balance

NOCS projecting ending cash at 10.93M

\$4,000
\$2,000

\$0

| Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

## Family First Enrollment

Enrollment exceeding forecast, ADA \% to be updated


## Family First $1^{\text {st }}$ Interim vs. August

## Net Income 880K, increased 65K from previous forecast

|  |  | 2022-23 | 2022-23 | Variance |
| :---: | :---: | :---: | :---: | :---: |
| Revenue | LCFF Entitlement | Previous Forecast $3,729,440$ | Current Forecast $3,743,242$ | 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 $1^{\text {st }}$ Interim vs. August

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


| CATEGORY | BOTTOM LINE IMPACT | NOTES |
| :--- | ---: | :--- |
| Previous Forecast | $\mathbf{8 1 5 , 3 6 1}$ |  |
| 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


\$1,000

| $\$ 0$ | Jul Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

## Exhibits

BUSINESS • OPERATIONS • PERFORMANCE
Se $\sigma_{0}^{\circ}$


New Opportunities
Income Statement
As of Oct FY2023

## SUMMAR Revenue

LCFF Entitlemen
Federal Revenue
Other State Revenues
Local Revenues
Fundraising and Grants
Total Revenue
Expenses
Compensation and
Books and Supplies
Depreciation
Other Outflows
Total Expenses
Operating Income

## Fund Balance Beginning Balance (Audited)

Operating Income

Ending Fund Balance
Fund Balance as a \% of Expenses

| Actual |  |  | YTD | Budget |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aug | Sep | Oct | Actual YTD | Approved Budget v1 | Current <br> Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current <br> Forecast Remaining | \% Current <br> Forecast Spent |
| 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 | 555,344 | 558,366 | - | 3,022 | 497,205 | 11\% |
| 3,333 | 2,809 | 51,849 | 58,770 | 62,041 | 72,132 | 11,147 | 10,091 | 13,363 | 81\% |
| - | - | - | - | - | - | - | - | - |  |
| 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\% |
| 10,808 | 11,935 | 65,959 | 91,709 | 433,330 | 433,330 | - | - | 341,621 | 21\% |
| 109,364 | 83,755 | 101,535 | 399,930 | 1,000,112 | 947,162 | $(11,775)$ | 52,950 | 547,232 | 42\% |
| - | - | - | - | 2,243 | 2,243 | - | - | 2,243 | 0\% |
| - | 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\% |
| $(334,257)$ | $(234,885)$ | $(213,515)$ | (1,037,702) | 539,002 | 793,530 | $(94,066)$ | 254,529 | 1,831,232 |  |
|  |  |  |  | $\begin{array}{r} 7,252,543 \\ 539,002 \end{array}$ | $\begin{array}{r} 10,319,361 \\ 793,530 \end{array}$ |  |  |  |  |
|  |  |  |  | 7,791,545 | 11,112,891 |  |  |  |  |
|  |  |  |  | 179\% | 248\% |  |  |  |  |

New Opportunities
Income Statement
As of Oct FY2023

## KEY ASSUMPTIONS

Enrollment Summary
9-12
Total Enrolled
ADA \%
9-12
Average ADA \%
ADA
9-12
Total ADA


New Opportunities
Income Statement

## As of Oct FY2023

## REVENUE

LCFF Entitlement
8011 Charter Schools General Purpose Entitlement - State Aid
8012 Education Protection Account Entitlement
8096 Charter Schools in Lieu of Property Taxes SUBTOTAL - LCFF Entitlement

## Federal Revenue

8181 Special Education - Entitlement
8290 No Child Left Behind
8296 Other Federal Revenue
SUBTOTAL - Federal Revenue

## Other State Revenue

8381 Special Education - Entitlement (State
8382 Special Education Mental Health
8545 School Facilities Apportionments
8550 Mandated Cost Reimbursements
560 State Lottery Revenue
8590 All Other State Revenue
SUBTOTAL - Other State Revenue

## Local Revenue

8690 Other Local Revenue
8699 All Other Local Revenue
SUBTOTAL - Local Revenue

## Fundraising and Grants

SUBTOTAL - Fundraising and Grants
TOTAL REVENUE

| Actual |  |  | YTD | Budget |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aug | Sep | Oct | Actual YTD | Approved Budget v1 | Current <br> Forecast | Previous <br> Forecast vs. <br> Current <br> Forecast | Approved Budget v1 vs. Current Forecast | Current <br> Forecast <br> Remaining | \% Current <br> Forecast Spent |
| 76,091 | 76,091 | 136,964 | 289,146 | 2,777,410 | 2,744,967 | 14,573 | $(32,444)$ | 2,455,821 | 11\% |
| , |  | 9,023 | 9,023 | 65,000 | 65,000 | - | - | 55,977 | 14\% |
| - | - | - |  | 1,047,940 | 1,142,664 | - | 94,725 | 1,142,664 | 0\% |
| 76,091 | 76,091 | 145,987 | 298,169 | 3,890,350 | 3,952,631 | 14,573 | 62,281 | 3,654,462 | 8\% |
| - | - | - | - | 13,482 | 16,478 | - | 2,996 | 16,478 | 0\% |
| - | - | - | 33,142 | 100,000 | 100,000 | - | - | 66,858 | 33\% |
| - | - | - | - | 265,000 | 574,500 | - | 309,500 | 574,500 | 0\% |
| - | - | - | 33,142 | 378,482 | 690,978 | - | 312,496 | 657,836 | 5\% |
| - | 9,116 | 25,526 | 34,642 | 130,000 | 130,000 | - | - | 95,358 | 27\% |
| - | - | - | - | 9,118 | 9,118 | - | - | 9,118 | 0\% |
| - | - | - |  | 137,743 | 119,664 | - | $(18,078)$ | 119,664 | 0\% |
| - | - | - | - | 9,200 | 9,200 | - | (18,078) | 9,200 | 0\% |
| - | - | - | - | 77,394 | 80,450 | - | 3,055 | 80,450 | 0\% |
| - | 18,044 | 8,475 | 26,519 | 191,889 | 209,934 | - | 18,045 | 183,415 | 13\% |
| - | 27,160 | 34,001 | 61,161 | 555,344 | 558,366 | - | 3,022 | 497,205 | 11\% |
| 3,333 | 2,809 | 1,000 | 7,142 | 33,708 | 6,142 | $(2,285)$ | $(27,566)$ | $(1,000)$ | 116\% |
|  |  | 50,849 | 51,628 | 28,333 | 65,990 | 13,432 | 37,657 | 14,363 | 78\% |
| 3,333 | 2,809 | 51,849 | 58,770 | 62,041 | 72,132 | 11,147 | 10,091 | 13,363 | 81\% |
| - | - | - | - | - | - | - | - | - |  |
| 79,424 | 106,060 | 231,837 | 451,241 | 4,886,217 | 5,274,107 | 25,720 | 387,890 | 4,822,866 | 9\% |
|  |  |  |  |  |  |  |  |  |  |

New Opportunities
Income Statement

## As of Oct FY2023

## EXPENSES

## Compensation \& Benefits

## Certificated Salaries

100 Teachers Salaries
1101 Teacher - Stipends
1200 Certificated Pupil Support Salarie
1300 Certificated Supervisor \& Administrator Salaries
1900 Certificated Other Salarie
980 Other Cert - Custom 5
SUBTOTAL - Certificated Salaries

## Classified Salaries

2100 Classified Instructional Aide Salaries
200 Classified Support Salaries
2300 Classified Supervisor \& Administrator Salaries
2400 Classified Clerical \& Office Salaries
2900 Classified Other Salaries
2908 Other Classified - Extra Duty Hours
SUBTOTAL - Classified Salaries

## Employee Benefits

3100 STRS
3300 OASDI-Medicare-Alternative
3400 Health \& Welfare Benefits
3500 Unemployment Insurance
3600 Workers Comp Insurance
Other Employee Benefits
SUBTOTAL - Employee Benefits

## Books \& Supplies

4100 Approved Textbooks \& Core Curricula Materials
4200 Books \& Other Reference Materials
4320 Educational Software
4325 Instructional Materials \& Supplies
330 Office Supplies
4345 Non Instructional Student Materials \& Supplies
4350 Uniforms
4410 Classroom Furniture, Equipment \& Supplies
420 Computers: individual items less than $\$ 5 \mathrm{k}$
430 Non Classroom Related Furniture, Equipment \& Supplies
4710 Student Food Services
4720 Other Food
SUBTOTAL - Books and Supplies
Services \& Other Operating Expenses
5200 Travel \& Conferences

| Actual |  |  | YTD | Budget |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aug | Sep | Oct | Actual YTD | Approved Budget v1 | Current <br> Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current <br> Forecast Remaining | \% Current <br> Forecast Spent |
| 116,513 | 106,970 | 104,394 | 340,583 | 858,238 | 1,051,336 | $(114,552)$ | $(193,099)$ | 710,754 | 32\% |
| 12,390 | 4,981 | 7,651 | 34,582 | 7,500 | 40,000 | $(10,000)$ | $(32,500)$ | 5,418 | 86\% |
| - | - | - | - | 10,000 | 10,000 | - | - | 10,000 | 0\% |
| 8,046 | 8,053 | 8,046 | 29,621 | 65,342 | 108,406 | 5,524 | $(43,064)$ | 78,785 | 27\% |
| 22,846 | 22,846 | 22,846 | 91,384 | 300,849 | 297,825 | - | 3,025 | 206,440 | 31\% |
| 5,136 | 5,461 | 5,257 | 21,829 | 61,200 | 62,849 | - | $(1,649)$ | 41,020 | 35\% |
| - | 4,921 | - | 4,921 | - | - | - | - | $(4,921)$ |  |
| 164,932 | 153,232 | 148,194 | 522,921 | 1,303,129 | 1,570,416 | $(119,027)$ | $(267,287)$ | 1,047,495 | 33\% |
| 935 | 1,313 | 3,870 | 7,144 | 6,223 | 19,450 | - | $(13,227)$ | 12,306 | 37\% |
| 43,214 | 40,482 | 40,413 | 163,317 | 548,989 | 504,390 | $(30,124)$ | 44,598 | 341,073 | 32\% |
| 8,445 | 8,450 | 8,450 | 33,784 | 103,294 | 101,276 | - | 2,018 | 67,492 | 33\% |
| 1,975 | 1,975 | 1,975 | 8,021 | 25,085 | 25,085 | (510) | - | 17,065 | 32\% |
| 3,974 | 3,979 | 3,979 | 15,902 | 52,896 | 50,130 | - | 2,766 | 34,228 | 32\% |
| - | - | - |  | 4,500 | 4,500 | - | - | 4,500 | 0\% |
| 58,542 | 56,198 | 58,687 | 228,166 | 740,987 | 704,831 | $(30,635)$ | 36,155 | 476,665 | 32\% |
| 30,965 | 28,972 | 27,955 | 98,372 | 237,912 | 257,192 | $(12,078)$ | $(19,280)$ | 158,821 | 38\% |
| 6,919 | 6,621 | 6,733 | 25,277 | 79,147 | 90,570 | $(7,528)$ | $(11,423)$ | 65,293 | 28\% |
| 24,742 | (966) | 28,182 | 105,300 | 507,734 | 429,173 | 64,747 | 78,561 | 323,873 | 25\% |
| 1,112 | 1,040 | 1,025 | 3,731 | 9,977 | 11,007 | (722) | $(1,030)$ | 7,276 | 34\% |
| 6,297 | - | 6,297 | 12,593 | 32,645 | 34,129 | $(2,245)$ | $(1,484)$ | 21,536 | 37\% |
| - | - | 523 | 523 | - | 523 | (523) | (523) | 1 | 100\% |
| 70,035 | 35,666 | 70,715 | 245,795 | 867,415 | 822,594 | 41,650 | 44,820 | 576,799 | 30\% |
| 266 | - | - | 1,730 | 20,000 | 20,000 | - | - | 18,270 | 9\% |
| - | 33 | - | 33 | 2,500 | 2,500 | - | - | 2,467 | 1\% |
| 1,875 | 4,112 | - | 5,987 | 58,000 | 58,000 | - | - | 52,013 | 10\% |
| 1,481 | 4,579 | 5,768 | 12,849 | 24,000 | 24,000 | - | - | 11,151 | 54\% |
| 2,856 | 1,607 | 2,571 | 7,456 | 30,000 | 30,000 | - | - | 22,544 | 25\% |
| 464 | 280 | 917 | 1,661 | 5,100 | 5,100 | - | - | 3,439 | 33\% |
| - | - | 1,554 | 1,554 | 9,180 | 9,180 | - | - | 7,626 | 17\% |
| - | 248 | 126 | 382 | 1,020 | 1,020 | - | - | 638 | 37\% |
| 1,729 | - | 52,125 | 53,854 | 125,000 | 125,000 | - | - | 71,146 | 43\% |
| 1,240 | 60 | - | 1,300 | 1,530 | 1,530 | - | - | 230 | 85\% |
| - | - | - | - | 150,000 | 150,000 | - | - | 150,000 | 0\% |
| 898 | 1,015 | 2,898 | 4,903 | 7,000 | 7,000 | - | - | 2,097 | 70\% |
| 10,808 | 11,935 | 65,959 | 91,709 | 433,330 | 433,330 | - | - | 341,621 | 21\% |
| 713 | 597 | 804 | 2,323 | 9,180 | 9,180 | - | - | 6,857 | 25\% |

New Opportunities
Income Statement

## As of Oct FY2023

## 210 Conference Fees

3300 Dues \& Memberships
5400 Insurance
5500 Operations \& Housekeeping
5510 Utilities - Gas and Electric
5515 Janitorial, Gardening Services \& Supplies
5520 Security
5525 Utilities - Waste
5605 Equipment Leases
5610 Rent
5615 Repairs and Maintenance - Building
5625 Storage
5800 Other Services \& Operating Expenses
5803 Accounting Fees
5805 Administrative Fees
5809 Banking Fees
5812 Business Services
5815 Consultants - Instructional
5820 Consultants - Non Instructiona
5824 District Oversight Fee
5833 Fines and Penalties
5836 Fingerprinting
5845 Legal Fees
5851 Marketing and Student Recruiting
5857 Payroll Fees
5861 Prior Yr Exp (not accrued
5863 Professional Development
5865 Use Tax
5869 Special Education Contract Instructors
875 Staff Recruiting
5877 Student Activities
5878 Student Assessment
581 Student Information System
5887 Technology Services
5893 Transportation - Student
5898 Bad Debt Expense
5900 Communications
5910 Communications - Internet / Website Fees
5915 Postage and Delivery
5920 Communications - Telephone \& Fax
SUBTOTAL - Services \& Other Operating Exp.

## Capital Outlay \& Depreciation

6900 Depreciation
SUBTOTAL - Capital Outlay \& Depreciation

## Other Outflows

7999 Uncategorized Expense

|  | Actual |  | YTD | Budget |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aug | Sep | Oct | Actual YTD | Approved Budget v1 | Current <br> Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current <br> Forecast <br> Remaining | \% Current <br> Forecast Spent |
| 1,159 | 1,402 | - | 2,561 | 7,000 | 7,000 | - | - | 4,439 | 37\% |
| 276 | 189 | 33 | 4,718 | 11,220 | 11,220 | - | - | 6,502 | 42\% |
| 28,441 | - | - | 28,441 | 33,381 | 30,000 | - | 3,381 | 1,559 | 95\% |
| - | 3,297 | - | 3,297 | 5,100 | 5,100 | - | - | 1,803 | 65\% |
| 4,101 | 1,324 | 713 | 7,182 | 14,280 | 14,280 | - | - | 7,098 | 50\% |
| 1,938 | 1,392 | 1,383 | 6,473 | 19,739 | 19,739 | - | - | 13,266 | 33\% |
| 4,937 | 5,943 | 5,488 | 19,062 | 41,820 | 41,820 | - | - | 22,758 | 46\% |
| 205 | 241 | 241 | 687 | 5,100 | 5,100 | - | - | 4,413 | 13\% |
| 60 | - | - | 60 | - | - | - | - | (60) |  |
| 905 | 1,198 | 1,299 | 5,036 | 17,340 | 17,340 | - | - | 12,304 | 29\% |
| 29,496 | 29,170 | 19,276 | 132,831 | 334,497 | 263,168 | $(12,317)$ | 71,329 | 130,337 | 50\% |
| - | 150 | 150 | 300 | 7,140 | 7,140 | ( | - | 6,840 | 4\% |
| - | 94 | 388 | 482 | - | - | - | - | (482) |  |
| - | 30 | - | 30 | 5,100 | 5,100 | - | - | 5,070 | 1\% |
| - | 7,331 | - | 7,331 | 16,320 | 16,320 | - | - | 8,989 | 45\% |
| - | - | - | - | 1,020 | 1,020 | - | - | 1,020 | 0\% |
| 89 | 59 | 81 | 287 | 890 | 890 | - | - | 603 | 32\% |
| 9,365 | 9,365 | 9,365 | 36,357 | 111,574 | 120,898 | (349) | $(9,324)$ | 84,541 | 30\% |
| - | - | - | - | 2,040 | 7,000 | $(4,960)$ | $(4,960)$ | 7,000 | 0\% |
| - | 375 | - | 375 | 35,740 | 35,740 | - | - | 35,365 | 1\% |
| - | - | - | - | 39,682 | 40,317 | (149) | (635) | 40,317 | 0\% |
| - | - | - | - | 102 | 102 | - | - | 102 | 0\% |
| 125 | - | 238 | 363 | 1,968 | 1,968 | - | - | 1,605 | 18\% |
| 312 | 130 | - | 22,942 | 30,000 | 30,000 | - | - | 7,058 | 76\% |
| 337 | 1,774 | 12,349 | 15,027 | 18,360 | 18,360 | - | - | 3,333 | 82\% |
| 574 | 376 | 399 | 1,679 | 10,200 | 10,200 | - | - | 8,521 | 16\% |
| 992 | 151 | 5,967 | 8,984 | 8,160 | 15,000 | 6,000 | $(6,840)$ | 6,016 | 60\% |
| 986 | - | - | 986 | 15,300 | 15,300 | - | - | 14,314 | 6\% |
| - | - | - | - | 1,455 | 1,455 | - | - | 1,455 | 0\% |
| - | 578 | 4,373 | 4,950 | 35,000 | 35,000 | - | - | 30,050 | 14\% |
| - | - | - | - | 2,215 | 2,215 | - | - | 2,215 | 0\% |
| - | - | - | - | 4,080 | 4,080 | - | - | 4,080 | 0\% |
| - | 595 | 722 | 1,317 | 1,331 | 1,331 | - | - | 14 | 99\% |
| 354 | 354 | 354 | 1,398 | 17,649 | 17,649 | - | - | 16,251 | 8\% |
| 10,288 | 13,511 | 15,672 | 43,683 | 66,708 | 66,708 | - | - | 23,025 | 65\% |
|  |  |  | - | 7,140 | 7,140 | - | - | 7,140 | 0\% |
| - | - | - | - | 15,300 | 15,300 | - | - | 15,300 | 0\% |
| - | - | - | - | 61 | 61 | - | - | 61 | 0\% |
| 2,268 | 3,283 | 21,392 | 27,627 | 23,460 | 23,460 | - | - | $(4,167)$ | 118\% |
| 10,596 | - | 4 | 10,600 | 16,320 | 16,320 | - | - | 5,720 | 65\% |
| 847 | 847 | 847 | 2,541 | 7,140 | 7,140 | - | - | 4,599 | 36\% |
| 109,364 | 83,755 | 101,535 | 399,930 | 1,000,112 | 947,162 | (11,775) | 52,950 | 547,232 | 42\% |
| - | - | - | - | 2,243 | 2,243 | - | - | 2,243 | 0\% |
| - | - | - | - | 2,243 | 2,243 | - | - | 2,243 | 0\% |
| - | 159 | 262 | 421 | - | - | - | - | (421) |  |

New Opportunities
Income Statement
As of Oct FY2023

SUBTOTAL - Other Outflows
TOTAL EXPENSES

|  | Actual |  | YTD | Budget |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aug | Sep | Oct | Actual YTD | Approved Budget v1 | Current Forecast | Previous <br> Forecast vs. <br> Current <br> Forecast | Approved Budget v1 vs. Current Forecast | Current <br> Forecast <br> Remaining | \% Current <br> 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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2022-23 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{gathered} \text { Jul } \\ \text { Actuals } \\ \hline \end{gathered}$ | Aug Actuals | $\begin{gathered} \hline \text { Sep } \\ \text { Actuals } \end{gathered}$ | $\begin{gathered} \hline \text { Oct } \\ \text { Actuals } \end{gathered}$ | $\begin{gathered} \text { Nov } \\ \text { Forecast } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Dec } \\ \text { Forecast } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Jan } \\ \text { Forecast } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Feb } \\ \text { Forecast } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Mar } \\ \text { Forecast } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Apr } \\ \text { Forecast } \\ \hline \end{gathered}$ | $\begin{gathered} \text { May } \\ \text { Forecast } \end{gathered}$ | $\begin{gathered} \text { Jun } \\ \text { Forecast } \end{gathered}$ | Forecast | $\begin{gathered} \hline \text { Remaining } \\ \text { Balance } \\ \hline \end{gathered}$ |
| 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 | - | - | - | $(141,218)$ |  |  |
| Other Assets | 25,958 | - | - | - | - | - | - | - | - | - | - | - |  |  |
| Fixed Assets | - | - | - | - | 935 | 187 | 187 | 187 | 187 | 187 | 187 | 187 |  |  |
| Due To (From) | - | - | - | - | $(132,463)$ | - | - | - | - | - | - | - |  |  |
| 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

## SUMMAR Revenue

LCFF Entitlemen
Federal Revenue
Other State Revenues
Local Revenues
Fundraising and Grants
Total Revenue
Expenses
Compensation and Benefits
Compensation and
Books and Supplies
Depreciation
Other Outflows
Total Expenses
Operating Income
Fund Balance
Beginning Balance (Audited)
Operating Income
Ending Fund Balance
Fund Balance as a \% of Expenses

|  | Actual |  | YTD | Budget |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aug | Sep | Oct | Actual YTD | Approved Budget v1 | Current <br> Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current <br> Forecast <br> Remaining | \% Current <br> Forecast Spent |
| 85,740 | 85,740 | 164,322 | 335,802 | 3,630,199 | 3,743,242 | 13,802 | 113,043 | 3,407,440 | 9\% |
| - | - | - | 32,265 | 372,492 | 681,992 | - | 309,500 | 649,727 | 5\% |
| - | 22,730 | 34,051 | 56,781 | 510,945 | 470,838 | - | $(40,107)$ | 414,057 | 12\% |
| - | - | 1,000 | 1,779 | 3,000 | 3,000 | - | - | 1,222 | 59\% |
| - | - | - | - | - | - | - | - | - |  |
| 85,740 | 108,470 | 199,373 | 426,627 | 4,516,636 | 4,899,072 | 13,802 | 382,436 | 4,472,446 | 9\% |
| 214,559 | 183,704 | 216,978 | 764,470 | 2,524,062 | 2,570,440 | 53,383 | $(46,378)$ | 1,805,970 | 30\% |
| 8,821 | 16,894 | 141,976 | 173,234 | 375,586 | 380,586 | $(5,000)$ | $(5,000)$ | 207,353 | 46\% |
| 106,915 | 81,914 | 128,940 | 414,657 | 982,703 | 994,543 | 2,937 | $(11,839)$ | 579,885 | 42\% |
| - | - | - | - | 73,020 | 73,020 | - | - | 73,020 | 0\% |
| - | 159 | 262 | 421 | - | - | - | - | (421) |  |
| 330,294 | 282,670 | 488,157 | 1,352,782 | 3,955,372 | 4,018,589 | 51,320 | $(63,217)$ | 2,665,806 | 34\% |
| $(244,554)$ | (174,200) | $(288,784)$ | $(926,156)$ | 561,264 | 880,483 | 65,122 | 319,219 | 1,806,639 |  |
|  |  |  |  | $\begin{array}{r} 5,193,390 \\ 561,264 \end{array}$ | $\begin{array}{r} 6,909,667 \\ 880,483 \end{array}$ |  |  |  |  |
|  |  |  |  | 5,754,654 | 7,790,150 |  |  |  |  |
|  |  |  |  | 145\% | 194\% |  |  |  |  |

New Opportunities-Family First
Income Statement
As of Oct FY2023

## KEY ASSUMPTIONS

Enrollment Summary
9-12
Total Enrolled
ADA \%
9-12
Average ADA \%
ADA
9-12
Total ADA


New Opportunities-Family First
Income Statement

## As of Oct FY2023

## REVENUE

LCFF Entitlement
8011 Charter Schools General Purpose Entitlement - State Aid
8012 Education Protection Account Entitlement
8096 Charter Schools in Lieu of Property Taxes SUBTOTAL - LCFF Entitlement

## Federal Revenue

8181 Special Education - Entitlement
8290 No Child Left Behind
8296 Other Federal Revenue
SUBTOTAL - Federal Revenue

## Other State Revenue

8381 Special Education - Entitlement (State
8382 Special Education Mental Health
8545 School Facilities Apportionments
8550 Mandated Cost Reimbursements
8560 State Lottery Revenue
8590 All Other State Revenue
SUBTOTAL - Other State Revenue
Local Revenue
8690 Other Local Revenue
8699 All Other Local Revenue
SUBTOTAL - Local Revenue

## Fundraising and Grants

SUBTOTAL - Fundraising and Grants
total revenue

| Actual |  |  | YTD | Budget |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aug | Sep | Oct | Actual YTD | Approved Budget v1 | Current <br> Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current <br> Forecast Remaining | \% Current <br> Forecast Spent |
| 85,740 | 85,740 | 154,331 | 325,811 | 2,602,870 | 3,683,242 | 13,802 | 1,080,372 | 3,357,431 | 9\% |
| - | - | 9,991 | 9,991 | 60,000 | 60,000 | - | - | 50,009 | 17\% |
| - | - | - | - | 967,329 | - | - | $(967,329)$ | - |  |
| 85,740 | 85,740 | 164,322 | 335,802 | 3,630,199 | 3,743,242 | 13,802 | 113,043 | 3,407,440 | 9\% |
| - | - | - | - | 7,492 | 7,492 | - | - | 7,492 | 0\% |
| - | - | - | 32,265 | 100,000 | 100,000 | - | - | 67,735 | 32\% |
| - | - | - |  | 265,000 | 574,500 | - | 309,500 | 574,500 | 0\% |
| - | - | - | 32,265 | 372,492 | 681,992 | - | 309,500 | 649,727 | 5\% |
| - | 7,357 | 20,600 | 27,957 | 110,000 | 110,000 | - | - | 82,043 | 25\% |
| - | - | - |  | 6,707 | 6,707 | - | - | 6,707 | 0\% |
| - | - | - | - | 198,497 | 198,497 | - | - | 198,497 | 0\% |
| - | - | - |  | 10,186 | 10,186 | - | - | 10,186 | 0\% |
| - | - | - | - | 71,441 | 74,261 | - | 2,820 | 74,261 | 0\% |
| - | 15,373 | 13,451 | 28,824 | 114,114 | 71,187 | - | $(42,927)$ | 42,363 | 40\% |
| - | 22,730 | 34,051 | 56,781 | 510,945 | 470,838 | - | $(40,107)$ | 414,057 | 12\% |
| - | - | 1,000 | 1,000 | - | - | - | - | $(1,000)$ |  |
| - | - | - | 779 | 3,000 | 3,000 | - | - | 2,222 | 26\% |
| - | - | 1,000 | 1,779 | 3,000 | 3,000 | - | - | 1,222 | 59\% |
| - | - | - | - | - | - | - | - | - |  |
| 85,740 | 108,470 | 199,373 | 426,627 | 4,516,636 | 4,899,072 | 13,802 | 382,436 | 4,472,446 | 9\% |

## New Opportunities-Family First

Income Statement

## As of Oct FY2023

## EXPENSES

## Compensation \& Benefits

## Certificated Salaries

100 Teachers Salaries
1101 Teacher - Stipends
103 Teacher - Substitute Pay
1200 Certificated Pupil Support Salaries
300 Certificated Supervisor \& Administrator Salaries SUBTOTAL - Certificated Salaries

## Classified Salaries

2100 Classified Instructional Aide Salaries
200 Classified Support Salaries
2300 Classified Supervisor \& Administrator Salaries
2400 Classified Clerical \& Office Salaries
2900 Classified Other Salaries
2908 Other Classified - Extra Duty Hours
SUBTOTAL - Classified Salaries

## Employee Benefits

3100 STRS
3300 OASDI-Medicare-Alternative
3400 Health \& Welfare Benefits
600 Unemployment Insurance
3900 Workers Comp Insurance
SUBTOTAL - Employee Benefits

## Books \& Supplies

4100 Approved Textbooks \& Core Curricula Materials
4200 Books \& Other Reference Materials
4320 Educational Software
4325 Instructional Materials \& Supplies
4330 Office Supplies
4345 Non Instructional Student Materials \& Supplies
4350 Uniforms
4410 Classroom Furniture, Equipment \& Supplies
4420 Computers: individual items less than $\$ 5 \mathrm{k}$
4430 Non Classroom Related Furniture, Equipment \& Supplies
710 Student Food Services
4720 Other Food
SUBTOTAL - Books and Supplies

## Services \& Other Operating Expenses

5200 Travel \& Conferences
5210 Conference Fees
5300 Dues \& Memberships

|  | Actual |  | YTD | Budget |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aug | Sep | Oct | Actual YTD | Approved Budget v1 | Current <br> Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current <br> Forecast Remaining | \% Current <br> Forecast Spent |
| 77,557 | 72,481 | 75,237 | 232,323 | 842,017 | 870,080 | 3,379 | $(28,063)$ | 637,757 | 27\% |
| 5,735 | 3,567 | 5,993 | 24,680 | 7,500 | 25,000 | - | $(17,500)$ | 321 | 99\% |
|  | - | - | - | 6,000 | 6,000 | - | - | 6,000 | 0\% |
| 5,589 | 5,391 | 5,388 | 19,189 | - | 78,006 | $(4,962)$ | $(78,006)$ | 58,817 | 25\% |
| 22,846 | 22,846 | 22,846 | 91,384 | 305,849 | 302,825 | , | 3,025 | 211,440 | 30\% |
| 111,727 | 104,285 | 109,464 | 367,576 | 1,161,367 | 1,281,911 | $(1,583)$ | $(120,545)$ | 914,335 | 29\% |
| 4,542 | 6,767 | 4,787 | 18,468 | 47,195 | 31,228 | - | 15,968 | 12,759 | 59\% |
| 23,657 | 25,033 | 25,526 | 100,556 | 299,893 | 318,719 | $(20,678)$ | $(18,826)$ | 218,163 | 32\% |
| 8,445 | 8,450 | 8,450 | 33,784 | 103,294 | 101,276 | - | 2,018 | 67,492 | 33\% |
| 8,675 | 9,936 | 8,745 | 32,852 | 106,927 | 105,377 | (510) | 1,550 | 72,525 | 31\% |
| 3,974 | 3,979 | 3,979 | 15,902 | 50,396 | 47,630 |  | 2,766 | 31,728 | 33\% |
| - | - | - | - | 4,500 | 4,500 | - | - | 4,500 | 0\% |
| 49,293 | 54,165 | 51,487 | 201,562 | 612,205 | 608,730 | $(21,188)$ | 3,476 | 407,168 | 33\% |
| 20,826 | 19,597 | 20,587 | 68,419 | 202,006 | 218,364 | (302) | $(16,358)$ | 149,945 | 31\% |
| 5,306 | 5,471 | 5,353 | 20,303 | 70,106 | 73,752 | $(1,644)$ | $(3,646)$ | 53,448 | 28\% |
| 20,309 | (601) | 22,551 | 90,747 | 441,424 | 349,743 | 79,003 | 91,681 | 258,996 | 26\% |
| 802 | 787 | 798 | 2,828 | 8,631 | 9,138 | (118) | (507) | 6,310 | 31\% |
| 6,297 | - | 6,297 | 12,593 | 28,324 | 28,360 | (342) | (36) | 15,767 | 44\% |
| - | - | 443 | 443 | - | 443 | (443) | (443) | 1 | 100\% |
| 53,539 | 25,254 | 56,027 | 195,333 | 750,490 | 679,799 | 76,154 | 70,691 | 484,466 | 29\% |
| 1,271 | - | - | 1,970 | 10,000 | 10,000 | - | - | 8,030 | 20\% |
| - | 268 | - | 316 | 4,000 | 4,000 | - | - | 3,684 | 8\% |
| 1,875 | 4,112 | - | 5,987 | 30,000 | 30,000 | - | - | 24,013 | 20\% |
| 1,612 | 6,780 | 6,603 | 17,407 | 12,000 | 17,000 | $(5,000)$ | $(5,000)$ | (407) | 102\% |
| 726 | 1,785 | 2,781 | 6,824 | 20,400 | 20,400 | - | - | 13,576 | 33\% |
| - | 999 | 1,399 | 2,786 | 5,000 | 5,000 | - | - | 2,214 | 56\% |
| - | - | 1,484 | 1,484 | 5,800 | 5,800 | - | - | 4,316 | 26\% |
| - | 421 | 257 | 1,023 | 5,000 | 5,000 | - | - | 3,977 | 20\% |
| 1,729 | - | 125,991 | 127,720 | 125,000 | 125,000 | - | - | $(2,720)$ | 102\% |
| 350 | 1,367 | 91 | 1,808 | 3,386 | 3,386 | - | - | 1,578 | 53\% |
| - | - | - | - | 150,000 | 150,000 | - | - | 150,000 | 0\% |
| 1,258 | 1,161 | 3,370 | 5,908 | 5,000 | 5,000 | - | - | (908) | 118\% |
| 8,821 | 16,894 | 141,976 | 173,234 | 375,586 | 380,586 | $(5,000)$ | $(5,000)$ | 207,353 | 46\% |
| 1,150 | 1,222 | 514 | 3,095 | 6,120 | 6,120 | - | - | 3,025 | 51\% |
| 1,159 | 1,402 | - | 2,561 | 4,590 | 4,590 | - | - | 2,029 | 56\% |
| 1,373 | 156 | - | 5,716 | 10,710 | 10,710 | - | - | 4,994 | 53\% |

New Opportunities-Family First
Income Statement

## As of Oct FY2023

| 5400 | Insurance |
| :--- | :--- |
| 5500 | Operations \& Housekeeping |
| 5510 | Utilities - Gas and Electric |
| 5515 | Janitorial, Gardening Services \& Supplies |
| 5520 | Security |
| 5525 | Utilities - Waste |
| 5530 | Utilities - Water |
| 5605 | Equipment Leases |
| 5610 | Rent |
| 5615 | Repairs and Maintenance - Building |
| 5616 | Repairs and Maintenance - Computers |
| 5625 | Storage |
| 5800 | Other Services \& Operating Expenses |
| 5803 | Accounting Fees |
| 5809 | Banking Fees |
| 5812 | Business Services |
| 5815 | Consultants - Instructional |
| 5820 | Consultants - Non Instructional |
| 5824 | District Oversight Fees |
| 5833 | Fines and Penalties |
| 5836 | Fingerprinting |
| 5845 | Legal Fees |
| 5848 | Licenses and Other Fees |
| 5851 | Marketing and Student Recruiting |
| 5857 | Payroll Fees |
| 5861 | Prior Yr Exp (not accrued |
| 5863 | Professional Development |
| 5865 | Use Tax |
| 5869 | Special Education Contract Instructors |
| 5875 | Staff Recruiting |
| 5877 | Student Activities |
| 5878 | Student Assessment |
| 5881 | Student Information System |
| 5887 | Technology Services |
| 5893 | Transportation - Student |
| 5899 | Miscellaneous Operating Expenses |
| 5910 | Communications - Internet / Website Fees |
| 5915 | Postage and Delivery |
| 5920 | Communications - Telephone \& Fax |
|  | SUBTOTAL - Services \& Other Operating Exp. |
| Capital Outlay \& Depreciation |  |
| 6900 | Depreciation |
|  | SUBTOTAL - Capital Outlay \& Depreciation |
|  |  |
| Other |  |
| 7999 | Outflows |
|  | SUnategorized Expense |
| SUBTOTAL - Other Outflows |  |


| Actual |  |  | YTD | Budget |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Aug | Sep | Oct | Actual YTD | Approved Budget v1 | Current <br> Forecast | Previous Forecast vs. Current Forecast | Approved Budget v1 vs. Current Forecast | Current <br> Forecast <br> Remaining | \% Current <br> Forecast Spent |
| 28,441 | - | - | 28,441 | 33,381 | 30,000 | - | 3,381 | 1,559 | 95\% |
| - | - | - | - | 1,530 | 1,530 | - | - | 1,530 | 0\% |
| 25 | 4,419 | 3,935 | 11,591 | 20,000 | 20,000 | - | - | 8,409 | 58\% |
| 3,593 | 3,873 | 6,845 | 18,261 | 49,279 | 49,279 | - | - | 31,018 | 37\% |
| 6,020 | 8,406 | 8,433 | 26,856 | 79,560 | 79,560 | - | - | 52,704 | 34\% |
|  | 1,176 | 566 | 1,742 | 8,160 | 8,160 | - | - | 6,418 | 21\% |
| 781 | 450 | 463 | 1,694 |  |  | - | - | $(1,694)$ |  |
| 1,536 | 1,706 | 2,750 | 7,114 | 20,083 | 20,083 | - | - | 12,969 | 35\% |
| 24,464 | 24,588 | 25,382 | 115,981 | 298,733 | 298,733 | - | - | 182,751 | 39\% |
| - | - | - |  | 14,802 | 14,802 | - | - | 14,802 | 0\% |
| - | - | - | - | 561 | 561 | - | - | 561 | 0\% |
| - | 94 | 388 | 482 | - | - | - | - | (482) |  |
| - | 30 | 524 | 554 | - | - | - | - | (554) |  |
| - | 7,331 | - | 7,331 | 15,402 | 15,402 | - | - | 8,071 | 48\% |
| 45 | 15 | 38 | 113 | 616 | 616 | - | - | 502 | 18\% |
| 8,649 | 8,649 | 8,649 | 33,879 | 102,991 | 111,598 | (323) | $(8,607)$ | 77,719 | 30\% |
|  |  | - | - | 2,448 | 2,448 | ( | (8,607) | 2,448 | 0\% |
| - | - | - | - | 57,976 | 57,976 | - | - | 57,976 | 0\% |
| - | - | - | - | 37,028 | 38,181 | (141) | $(1,153)$ | 38,181 | 0\% |
| 39 | - | - | 39 | 308 | 308 | (1) |  | 269 | 13\% |
| 125 | - | 238 | 363 | 1,503 | 1,503 | - | - | 1,141 | 24\% |
| - | 130 | - | 22,630 | 25,000 | 25,000 | - | - | 2,370 | 91\% |
| - | - | - | - | 20 | 20 | - | - | 20 | 0\% |
| 87 | 1,524 | 12,017 | 13,695 | 25,000 | 25,000 | - | - | 11,305 | 55\% |
| 482 | 297 | 328 | 1,392 | 5,656 | 5,656 | - | - | 4,265 | 25\% |
| 560 | 1,229 | 5,967 | 9,402 | 7,140 | 10,000 | 6,000 | $(2,860)$ | 598 | 94\% |
| 921 | - | - | 921 | 5,100 | 5,100 | - | - | 4,179 | 18\% |
| - | - | - | - | 1,480 | 1,480 | - | - | 1,480 | 0\% |
| - | 578 | 4,373 | 4,950 | 15,300 | 15,300 | - | - | 10,350 | 32\% |
| - | - | - | - | 1,819 | 1,819 | - | - | 1,819 | 0\% |
| - | - | - | - | 510 | 510 | - | - | 510 | 0\% |
| - | 714 | 8 | 722 | 1,020 | 1,020 | - | - | 298 | 71\% |
| 354 | 354 | 354 | 1,398 | 18,624 | 18,624 | - | - | 17,226 | 8\% |
| 10,288 | 8,366 | 23,717 | 46,583 | 62,706 | 62,706 | - | - | 16,122 | 74\% |
| 80 | 164 | 109 | 508 | 1,020 | 1,020 | - | - | 512 | 50\% |
|  | - |  | - | 1,000 | 1,000 | - | - | 1,000 | 0\% |
| 4,814 | 3,705 | 22,007 | 31,563 | 27,540 | 27,540 | - | - | $(4,023)$ | 115\% |
| 10,596 |  | 4 | 10,600 | 10,400 | 13,000 | $(2,600)$ | $(2,600)$ | 2,400 | 82\% |
| 1,332 | 1,336 | 1,333 | 4,481 | 7,589 | 7,589 | , | (2,60) | 3,107 | 59\% |
| 106,915 | 81,914 | 128,940 | 414,657 | 982,703 | 994,543 | 2,937 | $(11,839)$ | 579,885 | 42\% |
| - | - | - | - | 73,020 | 73,020 | - | - | 73,020 | 0\% |
| - | - | - | - | 73,020 | 73,020 | - | - | 73,020 | 0\% |
| - | 159 | 262 | 421 | - | - | - | - | (421) |  |
| - | 159 | 262 | 421 | - | - | - | - | (421) |  |

New Opportunities-Family First
Income Statement
As of Oct FY2023

## 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 <br> Forecast <br> Remaining | \% Current <br> Forecast 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 <br> Monthly Cash Forecast

## As of Oct FY2023

|  | 2022-23Actuals \& Forecast |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Jul Actuals | Aug Actuals | Sep | Oct | $\begin{aligned} & \text { Nov } \\ & \text { Forecast } \end{aligned}$ | $\begin{gathered} \hline \text { Dec } \\ \text { Forecast } \end{gathered}$ | $\begin{gathered} \text { Jan } \\ \text { Forecast } \end{gathered}$ | $\begin{gathered} \text { Feb } \\ \text { Forecast } \end{gathered}$ | $\begin{gathered} \text { Mar } \\ \text { Forecast } \end{gathered}$ | $\begin{gathered} \text { Apr } \\ \text { Forecast } \end{gathered}$ | $\begin{gathered} \text { May } \\ \text { Forecast } \end{gathered}$ | $\begin{gathered} \text { Jun } \\ \text { Forecast } \end{gathered}$ | Forecast | $\begin{gathered} \text { Remaining } \\ \text { Balance } \end{gathered}$ |
| 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 | - | - | - | - | - | - | - | - | - | - | - |  |  |
| 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) | - | - | - | - | $(93,550)$ | - | - | - | - | - | - | - |  |  |
| 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
$\qquad$ Action
$\qquad$ 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 FOR

First Interim Report - Deta

$$
\begin{gathered}
\text { Charter School Name: } \begin{array}{c}
\text { Family First Charter School } \\
\text { (continued) } \\
\text { CDS \#: } \\
\text { (19-64352-0128488 } \\
\text { Charter Approving Entity: } \\
\text { County: } \\
\text { Centinela Valley Union High } \\
\text { Charter \#: } \mathbf{\text { Los Angeles }} \\
\text { Fiscal Year: } \\
\text { : } 2022-23
\end{array}
\end{gathered}
$$

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)


Other Non-certificated Salaries
Total, Non-certificated Salaries
3. Employee Benefits

STRS
PERS
PERS
OASDI / Medicare / Alternativ
Health and Welfare Benefits
Unemployment Insurance
Workers' Compensation Insurance
OPEB, Allocated
OPEB, Active Employees
Other Employee Benefits
otal, Employee Benefits
4. Books and Supplies

Approved Textbooks and Core Curricula Materials
Books and Other Reference Materials
Materials and Supplies
Noncapitalized Equipmen
Food
Total, Books and Supplies
5. Services and Other Operating Expenditures

Subagreements for Services
Travel and Conference
Dues and Memberships
nsurance
Operations and Housekeeping Services
Rentals, Leases, Repairs, and Noncap. Improvements
Transfers of Direct Costs
Professional/Consulting Services and Operating Expend. Communications

Total, Services and Other Operating Expenditures
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 Majo
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 Othe
All Other Transfers
Transfers of Indirect Costs
Debt Service:
Interest
Principal (for modified accrual basis only) Total, Other Outgo
. TOTAL EXPENDITURES
EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)

D. OTHER FINANCING SOURCES / USES

1. Other Sources
2. Less: Other Uses
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)
4. TOTAL OTHER FINANCING SOURCES / USES
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)
F. FUND BALANCE, RESERVE
5. Beginning Fund Balance
a. As of July
b. Adjustments to Beginning Balanc
c. Adjusted Beginning Balance
6. Ending Fund Balance, June 30 ( $E+$ F.1.c. $)$

Components of Ending Fund Balance
a. Nonspendable

Revolving Cash (equals object 9130 )
Stores (equals object 9320 )
Prepaid Expenditures (equals object 9330) All Others
b Restricted
c. Committed

Stabilization Arrangements
Other Commitments
d. Assigned

Other Assignments
e Unassigned/Unappropriated Reserve for Economic Uncertainities
Unassigned/Unappropriated Amount



## CHARTER SCHOOL

## INTERIM FINANCIAL REPORT - ALTERNATIVE FORM

## First Interim Report - Detai

## Charter School Name: New Opportunities Charter School

(continued)
CDS \#: 19-64352-0128496
Charter Approving Entity: Centinela Valley Union High County: Los Angeles
Charter \#: $\frac{\text { Los }}{1557}$
Fiscal Year: 2022-2
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)

| Description | Object Code | Adopted Budget - July 1 |  |  | Actuals thru 10/31 |  |  | 1st Interim Budget |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| A. REVENUES <br> 1. LCFF S |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 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 <br> Total, Federal Revenues | 8110, 8260-8299 | - | 264,999.75 | 264,999.75 | - | - | - | - | 574,500.00 | 574,500.00 |
|  |  | - | 378,481.75 | 378,481.75 | - | 33,141.63 | 33,141.63 | - | 690,978.00 | 690,978.00 |
| 3. Other State Revenues |  |  |  |  |  |  |  |  |  |  |
| Special Education - StateAll Other State Revenues | StateRevSE | - | 139,118.00 | 139,118.00 | - | 34,642.00 | 34,642.00 | - | 139,118.00 | 139,118.00 |
|  | 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 Total, Local Revenues | LocalRevAO | 62,041.33 | - | 62,041.33 | 58,769.69 | - | 58,769.69 | 72,132.19 | - | 72,132.19 |
|  |  | 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 |
|  |  |  |  |  |  |  |  |  |  |  |
| B. EXPENDITURES |  |  |  |  |  |  |  |  |  |  |
| 1. 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 |
|  | 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 |
| Certificated Supervisors' and Administrators' Salaries 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 |  |  |  |  |  |  |  |  |  |  |
| 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 Salarie
Total, Non-certificated Salaries
3. Employee Benefits

STRS
PERS
OASDI / Medicare / Alternativ
Health and Welfare Benefits
Unemployment Insurance
Workers' Compensation Insurance
OPEB, Allocated
OPEB, Active Employees
Other Employee Benefits
otal, Employee Benefits
4. Books and Supplies

Approved Textbooks and Core Curricula Materials
Books and Other Reference Materials
Materials and Supplies
Noncapitalized Equipmen
Food
Total, Books and Supplies
5. Services and Other Operating Expenditures

Subagreements for Services
Travel and Conference
Dues and Memberships
nsurance
Operations and Housekeeping Services
Rentals, Leases, Repairs, and Noncap. Improvements
Transfers of Direct Costs
Professional/Consulting Services and Operating Expend Communications

Total, Services and Other Operating Expenditures
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 Othe
All Other Transfers
Transfers of Indirect Costs
Debt Service:
Interest
Principal (for modified accrual basis only) Total, Other Outgo
8. TOTAL EXPENDITURES

EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)

D. OTHER FINANCING SOURCES / USES

1. Other Sources
2. Less: Other Uses
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)
4. TOTAL OTHER FINANCING SOURCES / USES
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

## F. FUND BALANCE, RESERVE

1. Beginning Fund Balance
a. As of July
b. Adjustments to Beginning Balanc
c. Adjusted Beginning Balance
2. Ending Fund Balance, June 30 ( $E+$ F.1.c. $)$

Components of Ending Fund Balance
a. Nonspendable

Revolving Cash (equals object 9130 )
Stores (equals object 9320 )
Prepaid Expenditures (equals object 9330) All Others
b Restricted
c. Committed

Stabilization Arrangements Other Commitments
d. Assigned

Other Assignments
e Unassigned/Unappropriated Reserve for Economic Uncertainities
Unassigned/Unappropriated Amount



## 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
$\qquad$ Action
$\qquad$ 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


[^0]:    Respectfully submitted,

