

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

Main Location

Centinela Valley Center for the Arts
14901 S Inglewood Avenue, Lawndale CA 90260

WEDNESDAY, JUNE 24, 2026

OPEN SESSION AT APPROXIMATELY 4:30 P.M.

(Prepared and distributed: 06/19/2026)

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/85279468792?pwd=orE7ggrvFUoVDgtLrS1b6aq5MNr48S.1>

Meeting ID: 852 7946 8792 Passcode: 369194

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1. CALL TO ORDER: _____ 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:			
Member	Aye	Nay	Abstain
Konig			
Camberos			
Carrillo			
Erlandson			
Roque			

3. 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. Education Protection Account (EPA) 2026-2027 Spending Determination for New Opportunities Charter
- b. Education Protection Account (EPA) 2026-2027 Spending Determination for Family First Charter
- c. Instructional Calendar Proposed 2026-2027
- d. Board Meeting Calendar 2026-2027

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

5. INFORMATIONAL ITEMS

- a. PRESENTATION: Vertex – Miguel D’Escoto & Brian Holmes
- b. UPDATE: LCAP 2026-2027 & Dashboard – Edgar Alas
- c. UPDATE: Reentry – Mariya Bauer
- d. UPDATE: Corrections – Laura Marquez
- e. UPDATE: Community Sites – Edgar Alas
- f. UPDATE: Human Resources – Jennifer Dominguez

6. DISCUSSION & ACTION ITEMS

- a. Approve Budget Report for 2026-2027 New Opportunities Charter

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

- b. Approve Budget Report for 2026-2027 Family First Charter

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

c. Approval of New Opportunities Charter 2026-2027 LCAP

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

d. Approval of Family First Charter 2026-2027 LCAP

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

e. Approval of New Opportunities Charter Dashboard – Local Indicators

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

f. Approval of Family First Charter Dashboard – Local Indicators

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

g. Approval of Board Policy Professional Boundaries with Students Senate Bill 848 (SB 848)

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

h. Approval of Executive Director Employment Agreement and Salary Schedule

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

7. BOARD MEMBER REPORTS

8. EXECUTIVE DIRECTOR REPORT

9. ADJOURNMENT **Time:_____**

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

Next Regular Board Meeting: August 13, 2026

New Opportunities Charter School Education Protection Account (EPA) Spending Determination*

Estimated Expenditures July 1, 2026 - June 30, 2027

Education Protection Account (Object Code 8012, Resource Code 1400-0)

	Object Codes	New Opportunities Charter School
Amount Available for this Fiscal Year		
Education Protection Account	8012	\$60,000
Expenditures		
Certificated Salaries	1000s	
Teacher Salaries	1100	\$60,000
Administrator Salaries	1300	\$0
Classified Salaries	2000s	\$0
Employee Benefits	3000s	\$0
Books and Supplies	4000s	\$0
Services and Other Operating Expenses	5000s	\$0
Capital Outlay	6000s	\$0
Total Expenditures		\$60,000

*Estimated EPA Spending based on FCMAT LCFF assumptions per the May Revision to the Governor's Proposed State Budget. Actual amount and expenses may be different than stated. Per Proposition 30 and as extended by Proposition 55, EPA funds may not be used for salaries or benefits of administrators or any other administrative costs.

Family First Charter School Education Protection Account (EPA) Spending Determination*

Estimated Expenditures July 1, 2026 - June 30, 2027

Education Protection Account (Object Code 8012, Resource Code 1400-0)

	Object Codes	Family First
Amount Available for this Fiscal Year		
Education Protection Account	8012	\$70,000
Expenditures		
Certificated Salaries	1000s	
Teacher Salaries	1100	\$70,000
Administrator Salaries	1300	\$0
Classified Salaries	2000s	\$0
Employee Benefits	3000s	\$0
Books and Supplies	4000s	\$0
Services and Other Operating Expenses	5000s	\$0
Capital Outlay	6000s	\$0
Total Expenditures		\$70,000

*Estimated EPA Spending based on FCMAT LCFF assumptions per the May Revision to the Governor's Proposed State Budget. Actual amount and expenses may be different than stated. Per Proposition 30 and as extended by Proposition 55, EPA funds may not be used for salaries or benefits of administrators or any other administrative costs.

New Opportunities Organization
Proposed
2025-2026 Board Meeting Calendar

August 13, 2026

October 8, 2026

December 10, 2025 (Organizational Meeting)

February 11 2027

April 8, 2027

June 23, 2027

New Opportunities FY26 April Forecast & FY27 Budget

BRIAN HOLMES

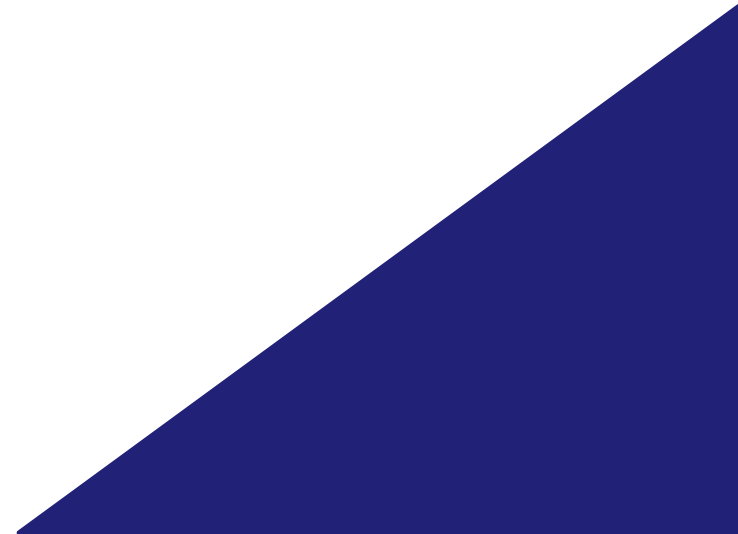
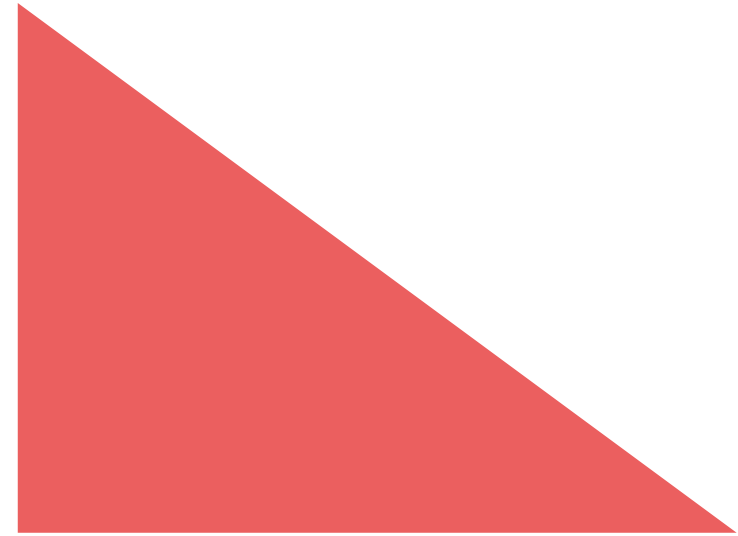
MIGUEL D'ESCOTO



Contents



- FY2025-26 April Forecast – FY27 Budget
- State Updates
- Exhibits



FY26 April Forecast New Opportunities



New Opportunities FY26 April Forecast



Net Income -164K, increase of 18K vs. previous forecast

		Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
Revenue	LCFF Entitlement	3,782,667	3,804,282	21,615
	Federal Revenue	778,075	778,075	-
	Other State Revenues	798,392	798,968	575
	Local Revenues	436,673	436,673	-
	Total Revenue	5,795,807	5,817,998	22,190
Expenses	Compensation and Benefits	3,359,681	3,347,957	11,724
	Books and Supplies	260,762	242,545	18,217
	Expenditures	2,238,003	2,271,803	(33,799)
	Depreciation	119,793	119,793	-
	Total Expenses	5,978,240	5,982,098	(3,858)
Net Income		(182,433)	(164,101)	18,332
Beginning Balance (Audited)	Beginning Balance (Audited)	10,883,914	10,883,914	-
	Net Income	(182,433)	(164,101)	18,332
Ending Fund Balance		10,701,481	10,719,813	18,332
Fund Balance as a % of Expenses		179%	179%	0%

New Opportunities FY26 April Forecast

Net Income -164K, increase 18K due to in LCFF revenue

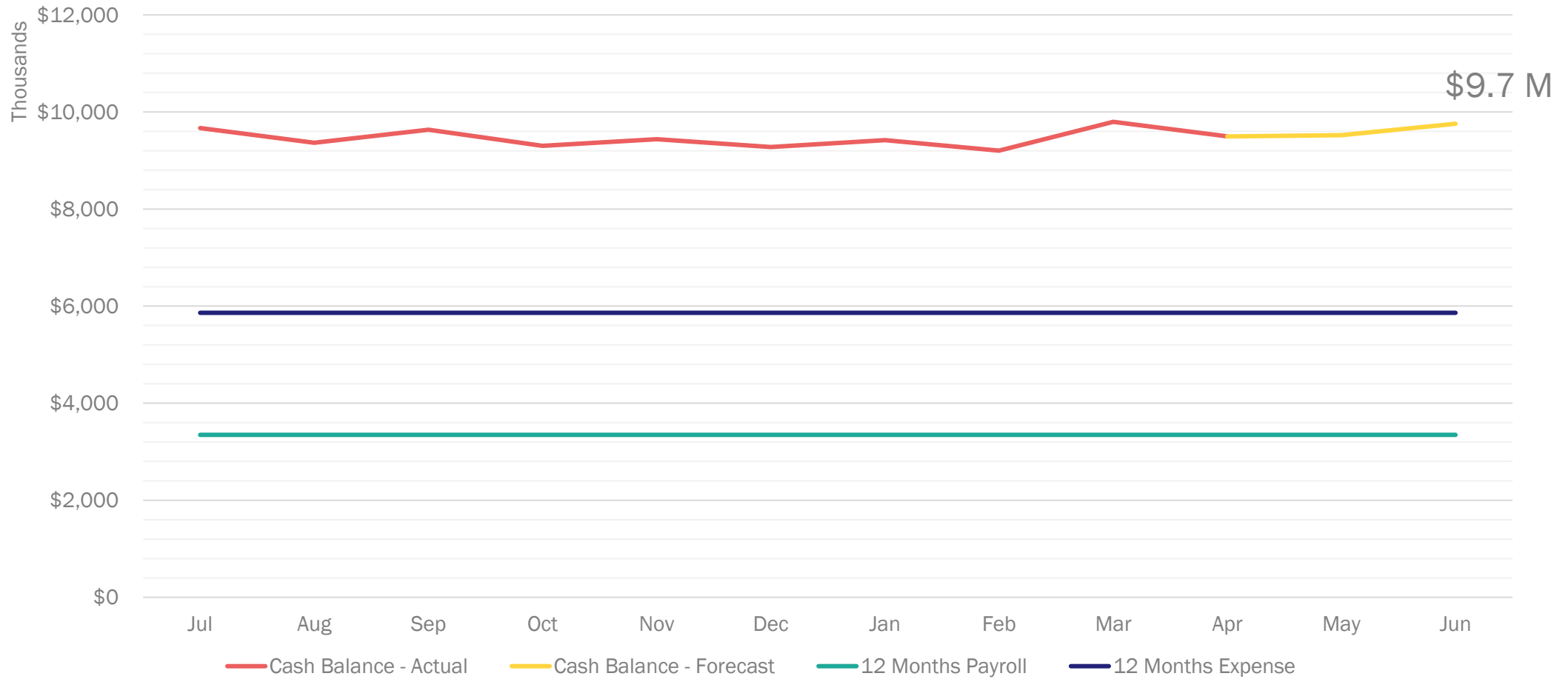


CATEGORY	BOTTOM LINE IMPACT	NOTES
Previous Forecast	(182,433)	
LCFF	21,615	Increase in ADA by 1.56
Books & Supplies	18,217	Classroom furniture & educational software reductions
Comp & Benefits	11,724	Worker's compensation reduction
Other State Revenue	575	Lotter & SPED due to ADA increase
Services & Other Ops	(33,799)	Security & audit fees
Current Forecast	(164,101)	

New Opportunities FY26 Ending Cash Balance



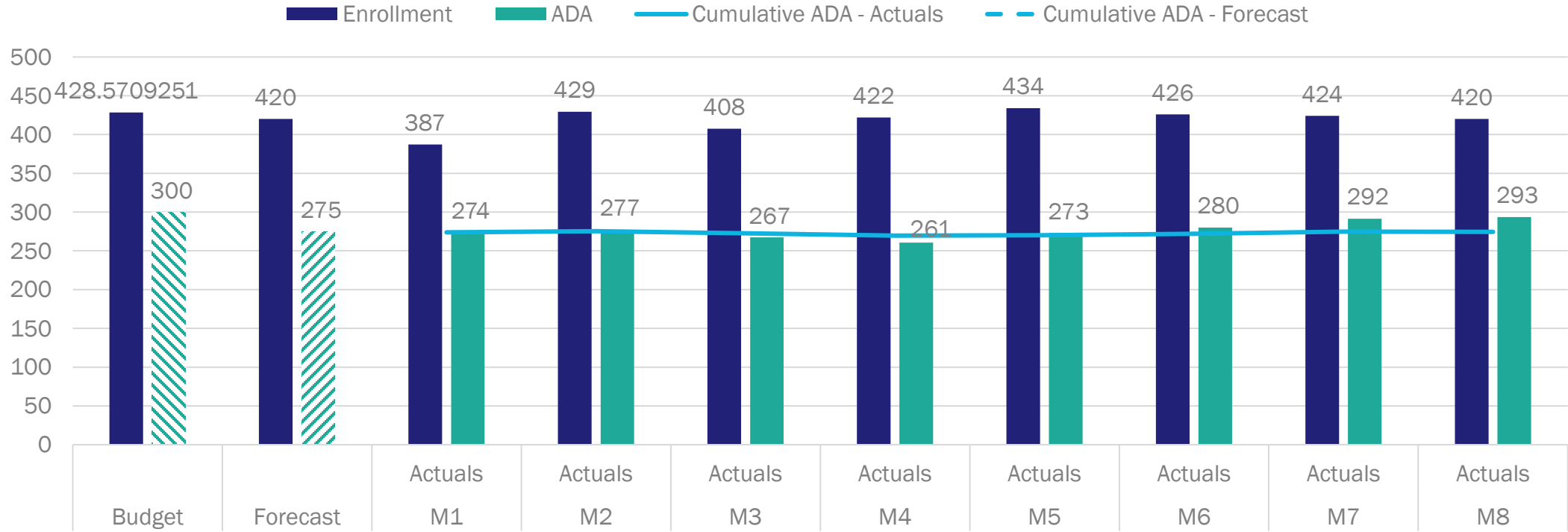
Projected Ending Cash \$9.7M



New Opportunities FY26 Enrollment & ADA



P2 ADA 275, short of budget at 300



FY26 April Forecast

Family First



Family First FY26 April Forecast

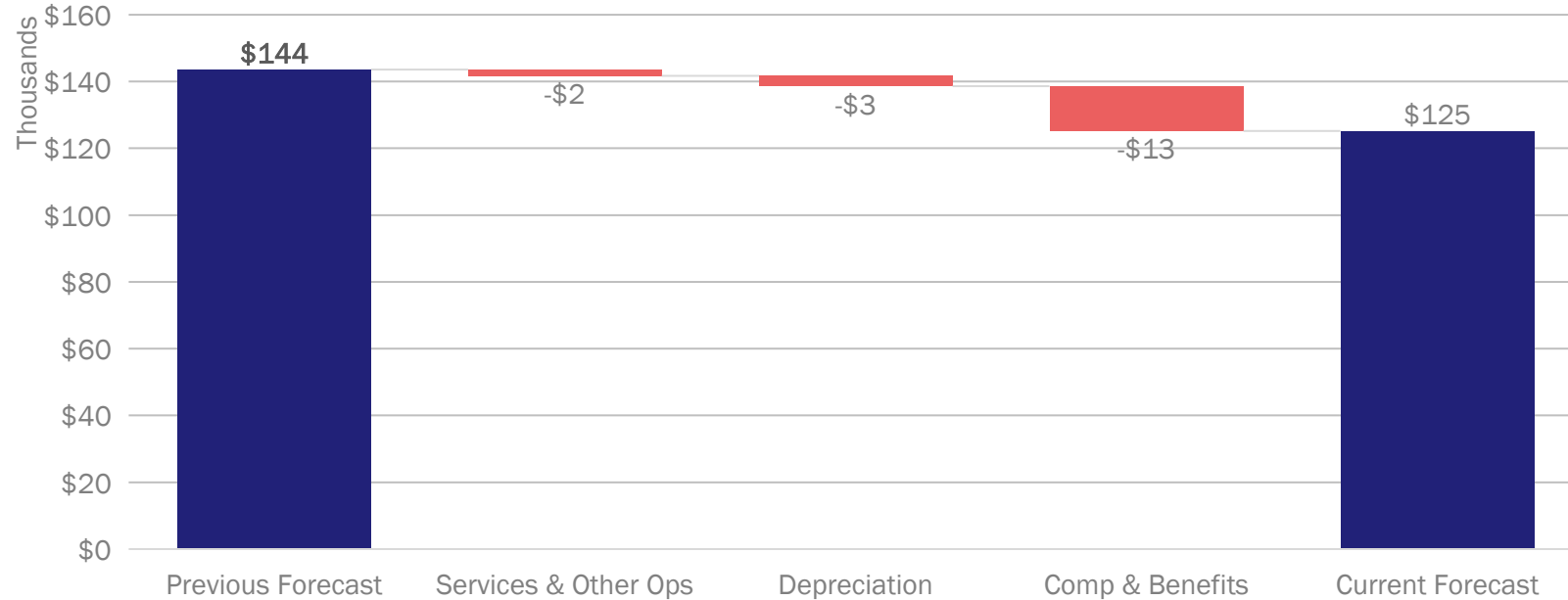


Net Income 125K, Decrease of 18K vs. previous forecast

		Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast
Revenue	LCFF Entitlement	5,204,306	5,204,306	-
	Federal Revenue	330,401	330,401	-
	Other State Revenues	898,444	898,444	-
	Local Revenues	7,209	7,209	-
	Total Revenue	6,440,360	6,440,360	-
Expenses	Compensation and Benefits	3,164,547	3,177,928	(13,381)
	Books and Supplies	402,753	402,753	-
	Expenditures	2,189,501	2,191,312	(1,811)
	Depreciation	540,004	543,127	(3,123)
	Total Expenses	6,296,805	6,315,120	(18,314)
	Net Income	143,555	125,240	(18,314)
	Beginning Balance (Audited)	9,382,544	9,382,544	-
	Net Income	143,555	125,240	(18,314)
Ending Fund Balance		9,526,098	9,507,784	(18,314)
Fund Balance as a % of Expenses		151%	151%	-1%

Family First FY26 April Forecast

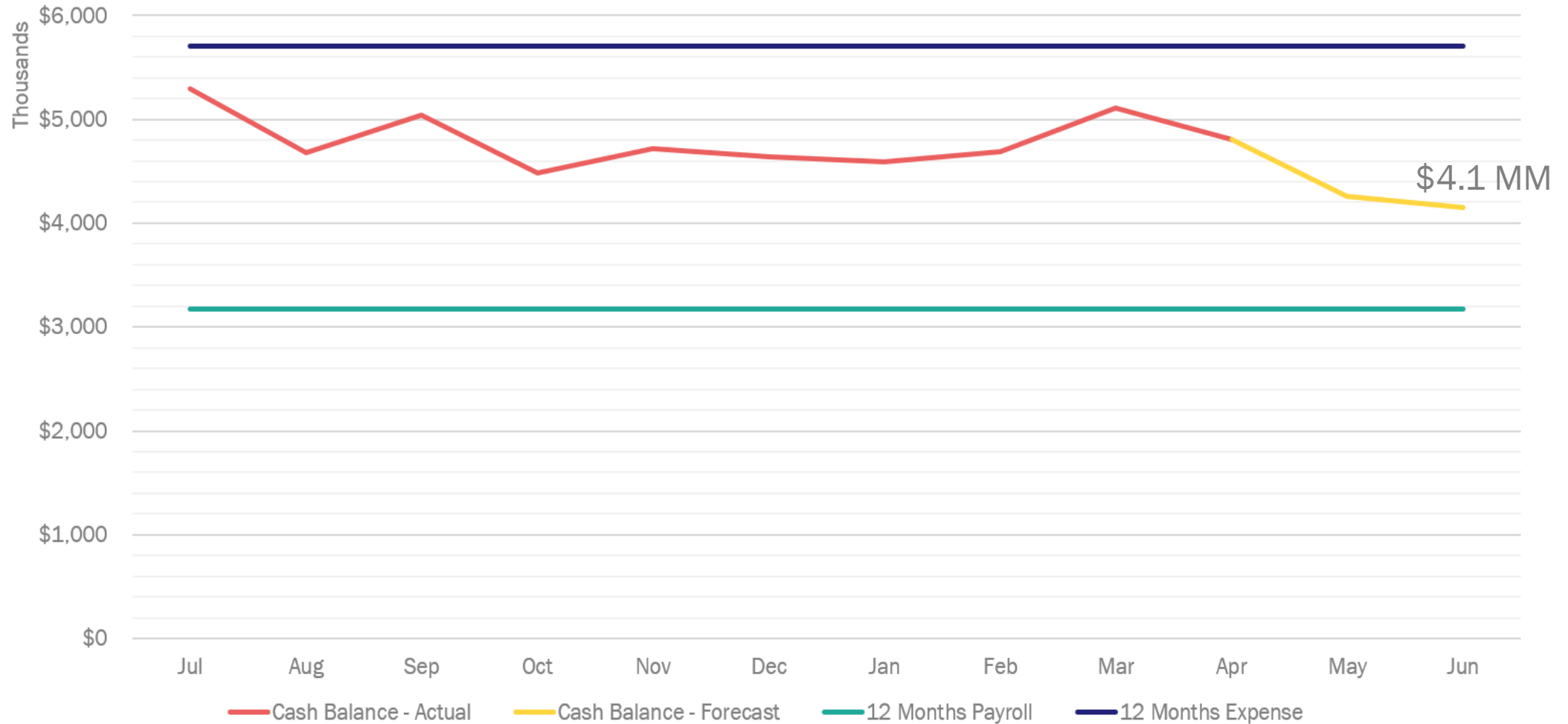
Net Income 125K, decreased 18K vs. previous forecast due to expense increase



CATEGORY	BOTTOM LINE IMPACT	NOTES
Previous Forecast	143,555	
Services & Other Ops	(1,811)	Audit fees
Depreciation	(3,123)	Depreciation to match schedule
Comp & Benefits	(13,381)	Classified salaries
Current Forecast	125,240	

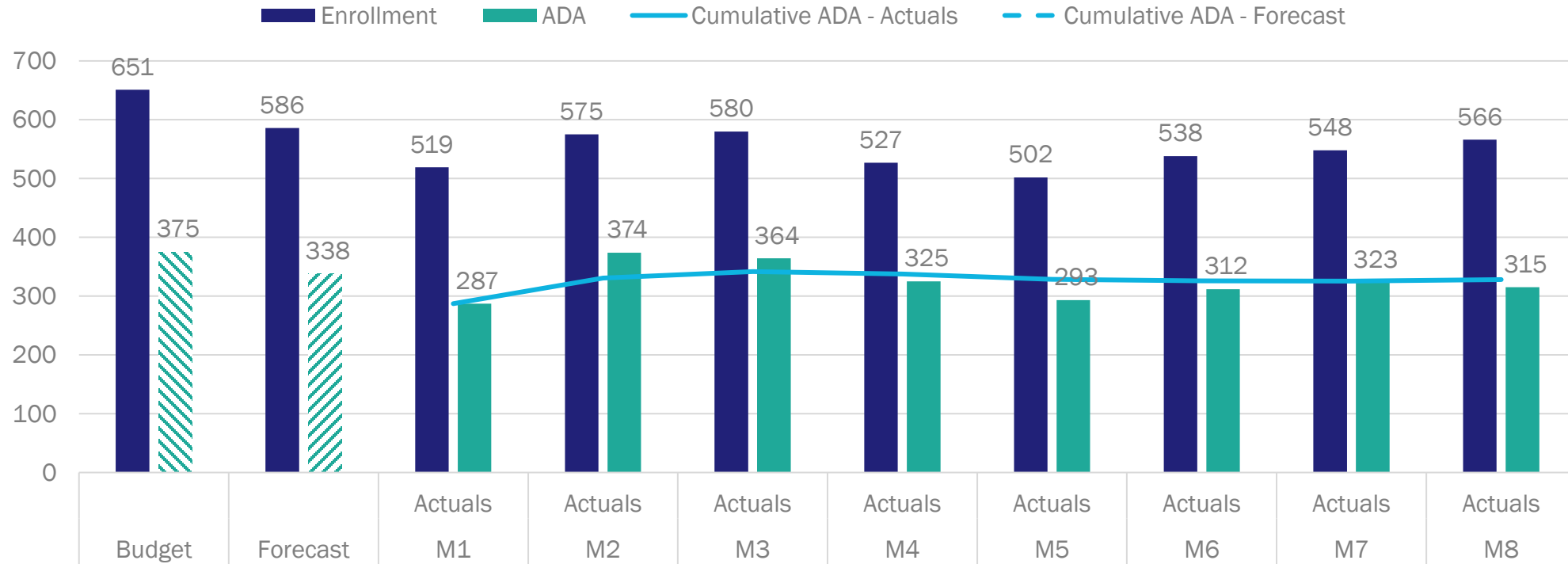
Family First FY26 Ending Cash Balance

Projected Ending Cash \$4.1 M



Family First FY26 Enrollment & ADA

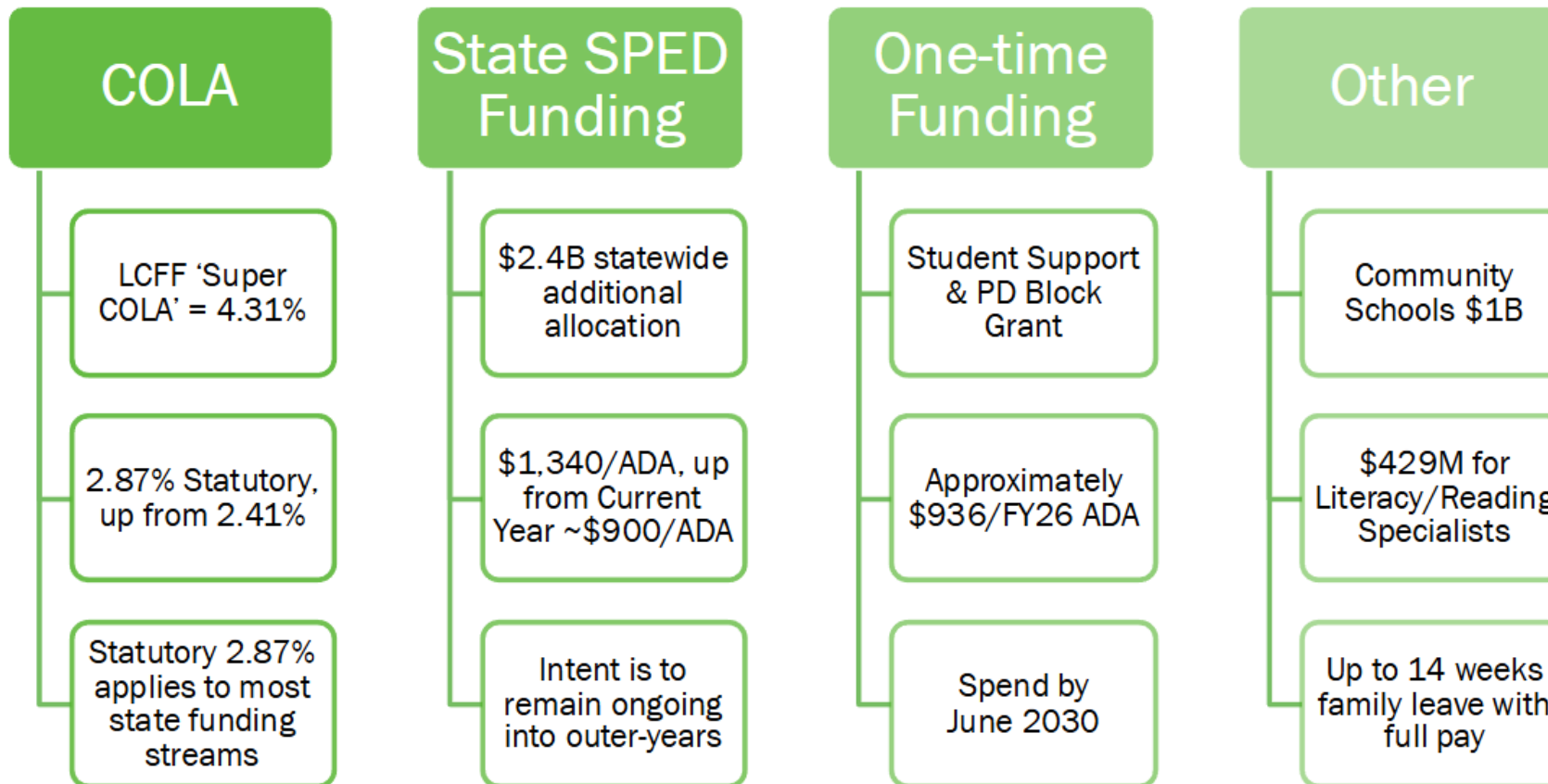
P2 ADA 338, above original budget of 375



State Updates

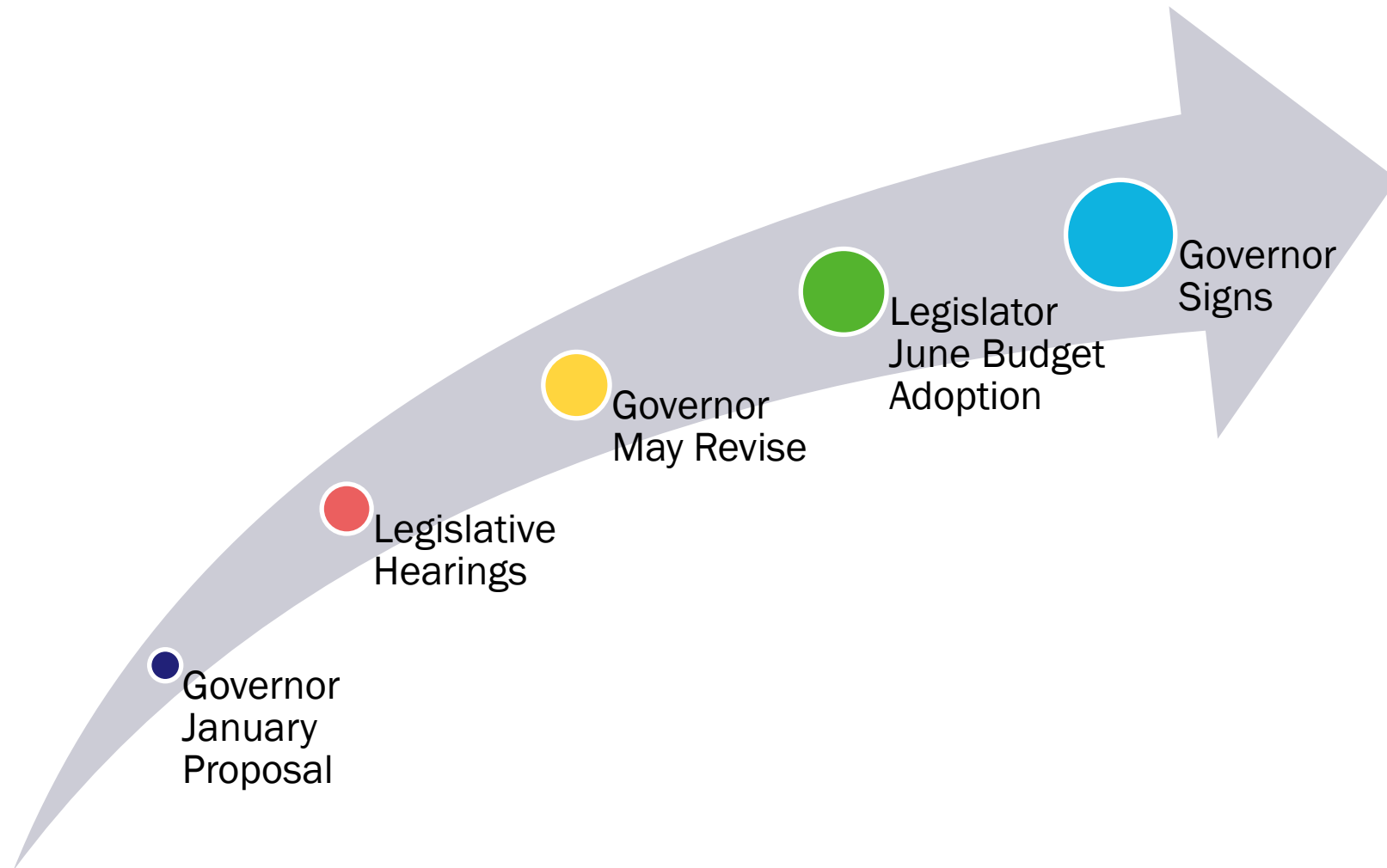


FY27 State Budget: May Revise



State Budget Process

Iterative process with many changes to Governor's Proposal



FY27 Budget & MYP



New Opportunities FY27 Budget Assumptions

Net income 222K, increase due to ADA increase

		2025-26	2026-27	Variance	Notes
Revenue	LCFF Entitlement	3,804,282	4,354,963	550,681	Increased ADA, 4.31% COLA
	Federal Revenue	778,075	891,893	113,818	
	Other State Revenues	798,968	700,361	(98,607)	Reduced prop 28
	Local Revenues	436,673	127,039	(309,634)	Reduced All Other Local Revenue
	Total Revenue	5,817,998	6,074,256	256,258	
Expenses	Compensation and Benefits	3,347,957	3,249,990	(97,968)	COLA
	Books and Supplies	242,545	225,323	(17,222)	Decreased spending in instructional materials
	Services and Other Operating	2,271,803	2,249,704	(22,098)	
	Depreciation	119,793	126,793	7,000	Increased CapEx projects increases Depreciation
	Total Expenses	5,982,098	5,851,810	(130,288)	
	Net Income	(164,101)	222,446	386,546	Increased Net income due to ADA
	Beginning Balance (Audited)	10,883,914	10,719,813	(164,101)	
	Net Income	(164,101)	222,446	386,546	
Ending Fund Balance (incl.		10,719,813	10,942,259	222,446	
Ending Fund Balance as % of Expenses		179.2%	187.0%	7.8%	
ADA Assumption		275	300	25	Growth in ADA

Family First FY27 Budget Assumptions

Net income 179K, increase due to ADA increase

		2025-26	2026-27	Variance	Notes
Revenue	LCFF Entitlement	5,204,306	5,629,456	425,150	Increased ADA, 4.31% COLA
	Federal Revenue	330,401	491,297	160,896	
	Other State Revenues	898,444	706,971	(191,472)	Decreased Prop 28
	Local Revenues	7,209	1,800	(5,409)	Decreased All Other Local Revenue
	Total Revenue	6,440,360	6,829,524	389,164	
Expenses	Compensation and Benefits	3,177,928	3,434,114	256,186	Increased teacher's, COLA, benefits
	Books and Supplies	402,753	284,075	(118,678)	Decreased spending in instructional materials
	Services and Other Operating	2,191,312	2,299,314	108,002	Increased non-instructional consultants
	Depreciation	543,127	632,833	89,706	Increased CapEx projects increases Depreciation
	Total Expenses	6,315,120	6,650,336	335,216	
	Net Income	125,240	179,188	53,948	Increased Net income due to ADA
	Beginning Balance (Audited)	9,382,544	9,507,784	125,240	
	Net Income	125,240	179,188	53,948	
	Ending Fund Balance (incl.	9,507,784	9,686,972	179,188	
	Ending Fund Balance as % of Expenses	150.6%	145.7%	-4.9%	
	ADA Assumption	338	350	12	Growth in ADA

Exhibits



New Opportunities
Income Statement
As of Apr FY2026

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY										
Revenue										
LCFF Entitlement	187,298	991,918	235,616	2,513,171	4,143,470	3,782,667	3,804,282	21,615	1,291,111	66%
Federal Revenue	118,030	-	-	118,030	556,801	778,075	778,075	-	660,045	15%
Other State Revenues	219,893	52,510	28,101	669,287	656,405	798,392	798,968	575	129,681	84%
Local Revenues	6,010	80,416	5,776	343,930	360,000	436,673	436,673	-	92,743	79%
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-
Total Revenue	531,231	1,124,844	269,492	3,644,418	5,716,676	5,795,807	5,817,998	22,190	2,173,579	63%
Expenses										
Compensation and Benefits	472,516	321,824	344,420	2,882,037	3,125,072	3,359,681	3,347,957	11,724	465,920	86%
Books and Supplies	9,326	4,102	3,981	148,282	436,003	260,762	242,545	18,217	94,263	61%
Services and Other Operating Expenditures	127,266	276,528	106,761	1,977,161	1,840,800	2,238,003	2,271,803	(33,799)	294,642	87%
Depreciation	9,816	9,816	9,816	98,161	146,547	119,793	119,793	-	21,632	82%
Other Outflows & Amortization	-	-	-	59,215	-	-	-	-	(59,215)	-
Total Expenses	618,925	612,270	464,979	5,164,856	5,548,421	5,978,240	5,982,098	(3,858)	817,243	86%
Net Income	(87,694)	512,574	(195,486)	(1,520,438)	168,255	(182,433)	(164,101)	18,332	1,356,337	
Fund Balance										
Beginning Balance (Audited)					10,641,356	10,883,914	10,883,914	-		
Net Income					168,255	(182,433)	(164,101)	18,332		
Ending Fund Balance					10,809,611	10,701,481	10,719,813	18,332		
Fund Balance as a % of Expenses						195%	179%	179%	0%	

New Opportunities
Income Statement
As of Apr FY2026

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
KEY ASSUMPTIONS										
Enrollment Summary										
9-12					429	420	420	-		
Total Enrolled					429	420	420	-		
ADA %										
9-12					70.0%	65.0%	65.4%	0.4%		
Average ADA %					70.0%	65.0%	65.4%	0.4%		
ADA										
9-12					300.00	273.00	274.56	1.56		
Total ADA					300.00	273.00	274.56	1.56		

New Opportunities
Income Statement
As of Apr FY2026

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE										
LCFF Entitlement										
8011 Charter Schools General Purpose Entitlement - State Aid	209,969	221,647	221,647	1,726,439	2,815,373	2,505,360	2,519,676	14,316	793,237	69%
8012 Education Protection Account Entitlement	-	-	13,969	39,132	60,000	54,600	54,912	312	15,780	71%
8019 State Aid - Prior Years	(22,671)	-	-	(22,671)	-	-	-	-	22,671	
8096 Charter Schools in Lieu of Property Taxes	-	770,271	-	770,271	1,268,097	1,222,707	1,229,694	6,987	459,423	63%
SUBTOTAL - LCFF Entitlement	187,298	991,918	235,616	2,513,171	4,143,470	3,782,667	3,804,282	21,615	1,291,111	66%
Federal Revenue										
8181 Federal Sped	-	-	-	-	11,481	3,288	3,288	-	3,288	0%
8290 No Child Left Behind	118,030	-	-	118,030	86,233	309,023	309,023	-	190,993	38%
8296 Other Federal Revenue	-	-	-	-	393,919	400,596	400,596	-	400,596	0%
8297 PY Federal - Not Accrued	-	-	-	-	65,168	65,168	65,168	-	65,168	0%
SUBTOTAL - Federal Revenue	118,030	-	-	118,030	556,801	778,075	778,075	-	660,045	15%
Other State Revenue										
8319 Other State Apportionments - Prior Years	10,873	-	-	13,448	1,587	13,448	13,448	-	-	100%
8381 Special Education - Entitlement (State	20,182	26,719	-	129,871	101,216	114,193	114,193	-	(15,678)	114%
8382 Special Education Mental Health	1,922	2,068	2,068	15,882	23,913	23,136	23,269	132	7,387	68%
8545 School Facilities Apportionments	102,727	-	-	250,000	232,146	266,896	266,896	-	16,896	94%
8550 Mandated Cost Reimbursements	-	-	-	14,647	14,354	14,549	14,549	-	(98)	101%
8560 State Lottery Revenue	-	-	22,005	43,145	85,541	77,557	78,001	443	34,856	55%
8590 All Other State Revenue	80,168	19,695	-	166,241	80,168	166,241	166,241	-	-	100%
8591 Prop 28 Arts & Music in Schools	4,021	4,028	4,028	36,053	117,480	122,371	122,371	-	86,318	29%
SUBTOTAL - Other State Revenue	219,893	52,510	28,101	669,287	656,405	798,392	798,968	575	129,681	84%
Local Revenue										
8662 Net Increase (Decrease	5,349	4,841	5,370	32,052	-	58,300	58,300	-	26,248	55%
8690 Other Local Revenue	661	75,575	-	92,330	10,000	16,903	16,903	-	(75,427)	546%
8699 All Other Local Revenue	-	-	405	219,548	350,000	361,470	361,470	-	141,922	61%
SUBTOTAL - Local Revenue	6,010	80,416	5,776	343,930	360,000	436,673	436,673	-	92,743	79%
Fundraising and Grants										
SUBTOTAL - Fundraising and Grants	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	531,231	1,124,844	269,492	3,644,418	5,716,676	5,795,807	5,817,998	22,190	2,173,579	63%

New Opportunities
Income Statement
As of Apr FY2026

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100 Teachers Salaries	251,027	126,169	124,442	1,007,761	883,763	1,188,460	1,158,290	30,171	150,529	87%
1101 Teacher - Stipends	46,407	19,154	18,133	185,202	160,000	180,000	200,000	(20,000)	14,798	93%
1103 Teacher - Substitute Pay	403	90	936	3,039	20,910	20,910	20,910	-	17,872	15%
1148 Teacher - Special Ed	5,183	5,183	5,183	28,230	34,603	-	32,510	(32,510)	4,280	87%
1200 Certificated Pupil Support Salaries	4,408	6,408	4,408	46,277	50,630	48,664	48,664	-	2,387	95%
1300 Certificated Supervisor & Administrator Salaries	21,258	23,258	21,258	213,917	245,502	239,355	239,355	-	25,438	89%
1980 Other Cert - Custom 5	-	-	-	1,000	15,368	15,368	15,368	-	14,368	7%
SUBTOTAL - Certificated Salaries	328,686	180,262	174,361	1,485,424	1,410,776	1,692,757	1,715,096	(22,339)	229,672	87%
Classified Salaries										
2100 Classified Instructional Aide Salaries	5,127	5,084	5,171	50,830	99,611	60,403	60,403	-	9,573	84%
2200 Classified Support Salaries	19,263	50,199	48,231	530,820	684,217	615,040	615,040	-	84,221	86%
2300 Classified Supervisor & Administrator Salaries	7,761	7,761	7,761	78,015	95,081	90,738	90,738	-	12,723	86%
2400 Classified Clerical & Office Salaries	-	-	-	500	-	23,819	-	23,819	(500)	
2900 Classified Other Salaries	7,970	8,165	7,428	75,757	51,003	93,293	93,293	-	17,536	81%
2944 Other Classified - Custom 11	-	-	-	-	0	0	0	-	0	0%
SUBTOTAL - Classified Salaries	40,121	71,209	68,592	735,922	929,911	883,294	859,475	23,819	123,553	86%
Employee Benefits										
3100 STRS	55,854	33,401	33,013	272,503	266,523	312,755	317,022	(4,267)	44,518	86%
3300 OASDI-Medicare-Alternative	9,920	7,988	7,703	79,364	92,547	95,545	94,047	1,498	14,683	84%
3400 Health & Welfare Benefits	30,109	28,840	60,632	284,602	374,950	320,000	320,000	-	35,398	89%
3500 Unemployment Insurance	111	125	120	1,693	10,573	11,538	11,423	114	9,730	15%
3600 Workers Comp Insurance	7,715	-	-	22,528	39,792	43,793	30,895	12,898	8,367	73%
SUBTOTAL - Employee Benefits	103,709	70,354	101,468	660,691	784,385	783,631	773,387	10,244	112,696	85%
Books & Supplies										
4100 Approved Textbooks & Core Curricula Materials	-	-	-	21,204	24,480	24,480	24,480	-	3,276	87%
4200 Books & Other Reference Materials	-	-	-	876	2,653	2,653	2,653	-	1,777	33%
4300 Materials & Supplies	-	-	-	13	1,040	1,040	1,040	-	1,028	1%
4320 Educational Software	-	-	-	36,823	54,621	54,621	44,495	10,126	7,672	83%
4325 Instructional Materials & Supplies	7,160	-	1,792	25,489	136,582	60,473	60,473	-	34,984	42%
4330 Office Supplies	2,148	2,226	1,939	28,510	18,360	26,571	30,000	(3,429)	1,490	95%
4345 Non Instructional Student Materials & Supplies	-	-	-	112	8,490	8,490	8,490	-	8,378	1%
4350 Uniforms	-	-	-	3,749	6,367	6,367	6,367	-	2,619	59%
4353 P2E-SSEEL (7811-0) Supportive Services	-	-	-	-	10,404	10,404	10,404	-	10,404	0%
4410 Classroom Furniture, Equipment & Supplies	-	-	-	1,913	24,480	26,520	15,000	11,520	13,087	13%
4420 Computers: individual items less than \$5k	-	-	-	12	102,000	1,000	1,000	-	988	1%
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	-	7,145	7,428	13,046	13,046	-	5,901	55%
4710 Student Food Services	18	504	250	13,621	30,000	16,000	16,000	-	2,379	85%
4720 Other Food	-	1,373	-	8,816	9,098	9,098	9,098	-	282	97%

New Opportunities
Income Statement
As of Apr FY2026

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
	9,326	4,102	3,981	148,282	436,003	260,762	242,545	18,217	94,263	61%
SUBTOTAL - Books and Supplies										
Services & Other Operating Expenses										
5200 Travel & Conferences	62	-	604	10,273	9,742	20,000	15,000	5,000	4,727	68%
5210 Conference Fees	-	-	-	1,253	7,657	7,657	7,657	-	6,404	16%
5300 Dues & Memberships	-	-	4,398	15,780	12,746	16,320	16,320	-	540	97%
5400 Insurance	-	-	-	48,064	42,901	48,064	48,064	-	(0)	100%
5500 Operations & Housekeeping	-	-	-	1,805	5,412	5,412	5,412	-	3,607	33%
5510 Utilities - Gas and Electric	-	-	-	8,676	15,154	15,154	15,154	-	6,478	57%
5515 Janitorial, Gardening Services & Supplies	18,075	900	900	55,448	20,948	51,243	51,243	-	(4,205)	108%
5520 Security	6,516	30,972	21,438	141,790	70,723	120,000	144,000	(24,000)	2,210	98%
5525 Utilities - Waste	-	-	-	792	3,069	3,069	3,069	-	2,277	26%
5530 Utilities - Water	-	-	-	127	306	327	327	-	200	39%
5535 Utilities - All Utilities	-	-	-	-	5,832	5,832	5,832	-	5,832	0%
5605 Equipment Leases	-	6,603	6,612	34,307	46,256	39,000	39,000	-	4,693	88%
5610 Rent	39,656	55,344	39,656	452,379	486,532	511,155	511,155	-	58,776	89%
5615 Repairs and Maintenance - Building	17,300	6,125	-	138,783	56,100	115,358	115,358	-	(23,425)	120%
5625 Storage	-	-	-	2,848	3,366	3,455	3,455	-	607	82%
5800 Other Services & Operating Expenses	-	-	-	1,176	-	1,176	1,176	-	-	100%
5803 Accounting Fees	-	22,500	13,584	45,238	21,145	31,654	45,238	(13,584)	0	100%
5805 Administrative Fees	-	-	-	2,599	1,082	2,599	2,599	-	-	100%
5809 Banking Fees	330	345	154	3,551	3,060	3,321	3,600	(279)	49	99%
5812 Business Services	9,901	9,901	9,901	99,012	118,814	123,434	123,850	(416)	24,838	80%
5815 Consultants - Instructional	-	3,478	1,159	20,141	92,004	45,800	45,800	-	25,659	44%
5818 HIRE Grant Expenses	15,922	6,523	57	172,317	170,000	150,000	150,000	-	(22,317)	115%
5820 Consultants - Non Instructional	6,848	10,438	3,338	122,650	54,702	153,530	153,530	-	30,880	80%
5824 District Oversight Fees	-	-	-	-	44,850	38,583	38,804	(220)	38,804	0%
5833 Fines and Penalties	-	167	209	1,208	931	1,000	1,300	(300)	92	93%
5836 Fingerprinting	44	76	71	908	2,088	2,088	2,088	-	1,180	43%
5845 Legal Fees	-	5,881	-	17,934	31,836	25,000	25,000	-	7,066	72%
5846 Loan and Financing Fees	-	-	15	15	-	-	-	-	(15)	
5851 Marketing and Student Recruiting	250	250	250	27,483	45,900	40,000	40,000	-	12,517	69%
5857 Payroll Fees	692	611	476	4,557	7,428	7,428	7,428	-	2,871	61%
5861 Prior Yr Exp (not accrued)	4,723	36,010	-	213,920	38,458	200,000	200,000	-	(13,920)	107%
5863 Professional Development	1,109	18,328	301	33,521	20,808	55,808	55,808	-	22,287	60%
5865 Use Tax	-	-	-	-	1,544	1,544	1,544	-	1,544	0%
5875 Staff Recruiting	-	-	-	-	5,100	-	-	-	-	
5877 Student Activities	-	-	-	4,724	15,524	12,080	12,080	-	7,356	39%
5878 Student Assessment	473	-	721	2,258	3,201	3,201	3,201	-	943	71%
5881 Student Information System	85	-	70	18,130	20,381	22,012	22,012	-	3,882	82%
5887 Technology Services	4,866	58,368	4,866	175,625	188,700	191,803	191,803	-	16,178	92%
5893 Transportation - Student	-	-	-	453	7,577	3,500	3,500	-	3,047	13%
5898 Bad Debt Expense	-	-	-	-	4,162	4,937	4,937	-	4,937	0%
5900 Communications	-	-	-	-	65	65	65	-	65	0%
5905 Communications - Cell Phones	-	-	-	-	2,694	-	-	-	-	
5910 Communications - Internet / Website Fees	290	2,689	(2,057)	31,312	48,960	50,000	50,000	-	18,688	63%

New Opportunities
Income Statement
As of Apr FY2026

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5915 Postage and Delivery	125	19	40	55,293	90,800	90,800	90,800	-	35,507	61%
5920 Communications - Telephone & Fax	-	1,000	-	10,812	12,240	14,593	14,593	-	3,781	74%
SUBTOTAL - Services & Other Operating Exp.	127,266	276,528	106,761	1,977,161	1,840,800	2,238,003	2,271,803	(33,799)	294,642	87%
Capital Outlay & Depreciation										
6900 Depreciation	9,816	9,816	9,816	98,161	146,547	119,793	119,793	-	21,632	82%
SUBTOTAL - Capital Outlay & Depreciation	9,816	9,816	9,816	98,161	146,547	119,793	119,793	-	21,632	82%
Other Outflows & Amortization										
7999 Uncategorized Expense	-	-	-	59,215	-	-	-	-	(59,215)	
SUBTOTAL - Other Outflows & Amortization	-	-	-	59,215	-	-	-	-	(59,215)	
TOTAL EXPENSES	618,925	612,270	464,979	5,164,856	5,548,421	5,978,240	5,982,098	(3,858)	817,243	86%

New Opportunities
Monthly Cash Forecast
As of Apr FY2026

	2025-26												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	9,644,464	9,669,130	9,367,777	9,636,851	9,300,991	9,440,647	9,279,239	9,419,594	9,203,852	9,797,440	9,496,337	9,521,524		
REVENUE														
LCFF Entitlement	-	-	233,300	12,582	419,938	209,969	222,550	187,298	991,918	235,616	335,413	345,176	3,804,282	610,522
Federal Revenue	-	-	-	-	-	-	-	118,030	-	-	136,993	219,360	778,075	303,692
Other State Revenue	2,500	-	32,452	20,182	238,502	27,882	47,265	219,893	52,510	28,101	9,251	24,962	798,968	95,468
Other Local Revenue	14,941	-	-	95,307	6,467	5,669	129,345	6,010	80,416	5,776	53,665	39,077	436,673	-
Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	17,441	-	265,752	128,071	664,907	243,520	399,160	531,231	1,124,844	269,492	535,322	628,575	5,817,998	1,009,683
EXPENSES														
Certificated Salaries	45,690	60,078	130,830	139,773	145,923	145,502	134,319	328,686	180,262	174,361	122,020	107,652	1,715,096	-
Classified Salaries	72,549	77,738	77,581	78,434	79,715	90,350	79,633	40,121	71,209	68,592	57,964	57,964	859,475	7,626
Employee Benefits	86,338	46,458	28,649	60,235	71,810	62,146	29,525	103,709	70,354	101,468	69,389	42,723	773,387	583
Books & Supplies	6,416	11,726	23,865	30,500	38,079	6,087	14,200	9,326	4,102	3,981	46,728	46,495	242,545	1,040
Services & Other Operating Expenses	373,328	193,394	162,804	166,313	149,136	251,042	170,590	127,266	276,528	106,761	119,985	134,309	2,271,803	40,347
Capital Outlay & Depreciation	-	-	-	-	-	58,897	9,816	9,816	9,816	9,816	11,649	9,983	119,793	-
Other Outflows	-	-	865	-	53,350	5,000	-	-	-	-	(59,215)	-	-	-
TOTAL EXPENSES	584,321	389,394	424,594	475,255	538,012	619,023	438,084	618,925	612,270	464,979	368,521	399,125	5,982,098	49,597
Operating Cash Inflow (Outflow)	(566,880)	(389,394)	(158,842)	(347,184)	126,895	(375,503)	(38,923)	(87,694)	512,574	(195,486)	166,802	229,449	(164,101)	960,086
Accounts Receivable	529,403	143,276	307,118	8,367	13,853	-	161,020	56,742	-	-	21,229	-	-	-
Other Current Assets	69,048	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	(415)	-	-	(1,433)	(2,113)	45,371	(6,759)	1,266	9,816	9,816	17,594	6,649	-	-
Accounts Payable	(1,002)	(69,287)	100,289	25,049	(9,209)	17,902	11,336	22,671	76,562	(76,736)	(194,438)	-	-	-
Other Current Liabilities	(5,488)	4,306	20,509	(20,658)	10,230	(1,502)	13,681	294	(5,364)	(38,698)	(32,951)	-	-	-
Deferred Revenue	-	9,745	-	-	-	152,324	-	(209,021)	-	-	46,952	-	-	-
Ending Cash	9,669,130	9,367,777	9,636,851	9,300,991	9,440,647	9,279,239	9,419,594	9,203,852	9,797,440	9,496,337	9,521,524	9,757,623		

New Opportunities
Balance Sheet
As of Apr FY2026

	Jun FY25			Apr FY26			Projected Jun FY26		
	New Opportunities	New Opportunities-Family First	Total	New Opportunities	New Opportunities-Family First	Total	New Opportunities	New Opportunities-Family First	Total
ASSETS									
Cash Balance	9,644,464	5,379,686	15,024,151	9,496,337	4,804,449	14,300,786	9,757,623	4,150,854	13,908,476
Accounts Receivable	1,241,007	1,070,440	2,311,448	21,229	37,376	58,604	1,009,683	1,490,653	2,500,336
Other Current Assets	69,048	29,425	98,473	-	-	-	-	-	-
Fixed Assets	544,850	2,168,355	2,713,205	489,301	2,939,354	3,428,655	465,057	3,002,685	3,467,742
Other Assets	20,000	1,546	21,546	20,000	1,546	21,546	20,000	1,546	21,546
ROU Assets	1,130,176	4,750,725	5,880,901	1,130,176	4,750,725	5,880,901	1,130,176	4,750,725	5,880,901
TOTAL ASSETS	12,649,546	13,400,177	26,049,723	11,157,042	12,533,450	23,690,492	12,382,539	13,396,463	25,779,002
LIABILITIES & EQUITY									
Accounts Payable	113,276	121,643	234,919	210,851	255,565	466,416	66,010	145,167	211,177
Other Current Liabilities	55,641	152,479	208,119	32,951	94,220	127,171	-	-	-
Deferred Revenue	462,403	549,616	1,012,019	415,450	469,581	885,031	462,403	549,616	1,012,019
ROU Long-Term Liabilities	1,134,313	3,193,896	4,328,209	1,134,313	3,193,896	4,328,209	1,134,313	3,193,896	4,328,209
Beginning Net Assets	10,621,492	8,404,948	19,026,440	10,883,914	9,382,544	20,266,458	10,883,914	9,382,544	20,266,458
Net Income (Loss) to Date	262,422	977,596	1,240,018	(1,520,438)	(862,355)	(2,382,793)	(164,101)	125,240	(38,861)
TOTAL LIABILITIES & EQUITY	12,649,546	13,400,177	26,049,723	11,157,042	12,533,450	23,690,492	12,382,539	13,396,463	25,779,002

**New Opportunities-Family First
Income Statement
As of Apr FY2026**

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY										
Revenue										
LCFF Entitlement	328,313	931,049	159,744	3,162,851	5,767,868	5,204,306	5,204,306	-	2,041,455	61%
Federal Revenue	118,030	-	-	118,030	158,936	330,401	330,401	-	212,371	36%
Other State Revenues	145,782	44,679	36,092	445,425	864,857	898,444	898,444	-	453,019	50%
Local Revenues	3,841	2,925	-	13,934	11,800	7,209	7,209	-	(6,725)	193%
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-
Total Revenue	595,966	978,653	195,836	3,740,240	6,803,461	6,440,360	6,440,360	-	2,700,120	58%
Expenses										
Compensation and Benefits	129,193	271,469	296,550	2,436,257	3,392,835	3,164,547	3,177,928	(13,381)	741,671	77%
Books and Supplies	8,429	5,008	3,211	127,889	503,479	402,753	402,753	-	274,864	32%
Services and Other Operating Expenditures	76,236	221,356	83,476	1,625,831	1,584,679	2,189,501	2,191,312	(1,811)	565,481	74%
Depreciation	41,257	41,257	41,257	412,573	397,525	540,004	543,127	(3,123)	130,554	76%
Other Outflows & Amortization	46	-	-	46	-	-	-	-	(46)	-
Total Expenses	255,161	539,090	424,495	4,602,595	5,878,517	6,296,805	6,315,120	(18,314)	1,712,524	73%
Net Income	340,805	439,563	(228,659)	(862,355)	924,944	143,555	125,240	(18,314)	987,595	
Fund Balance										
Beginning Balance (Audited)					9,074,957	9,382,544	9,382,544	-		
Net Income					924,944	143,555	125,240	(18,314)		
Ending Fund Balance					9,999,901	9,526,098	9,507,784	(18,314)		
Fund Balance as a % of Expenses					170%	151%	151%	-1%		

**New Opportunities-Family First
Income Statement
As of Apr FY2026**

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
KEY ASSUMPTIONS										
Enrollment Summary										
9-12					652	587	587	-		
Total Enrolled					652	587	587	-		
ADA %										
9-12					57.6%	57.6%	57.6%	0.0%		
Average ADA %					57.6%	57.6%	57.6%	0.0%		
ADA										
9-12					375.00	337.67	337.67	-		
Total ADA					375.00	337.67	337.67	-		

**New Opportunities-Family First
Income Statement
As of Apr FY2026**

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE										
LCFF Entitlement										
8011 Charter Schools General Purpose Entitlement - State Aid	334,409	154,922	154,922	2,353,455	4,107,747	3,624,422	3,624,422	-	1,270,967	65%
8012 Education Protection Account Entitlement	-	-	4,822	39,365	75,000	67,534	67,534	-	28,169	58%
8019 State Aid - Prior Years	(6,096)	-	-	(6,096)	-	-	-	-	6,096	
8096 Charter Schools in Lieu of Property Taxes	-	776,127	-	776,127	1,585,121	1,512,350	1,512,350	-	736,223	51%
SUBTOTAL - LCFF Entitlement	328,313	931,049	159,744	3,162,851	5,767,868	5,204,306	5,204,306	-	2,041,455	61%
Federal Revenue										
8181 Federal Sped	-	-	-	-	10,204	3,288	3,288	-	3,288	0%
8290 No Child Left Behind	118,030	-	-	118,030	92,975	271,356	271,356	-	153,326	43%
8297 PY Federal - Not Accrued	-	-	-	-	55,757	55,757	55,757	-	55,757	0%
SUBTOTAL - Federal Revenue	118,030	-	-	118,030	158,936	330,401	330,401	-	212,371	36%
Other State Revenue										
8319 Other State Apportionments - Prior Years	-	-	-	2,741	115,535	-	-	-	(2,741)	
8381 Special Education - Entitlement (State)	9,440	9,440	-	57,688	100,000	138,224	138,224	-	80,536	42%
8382 Special Education Mental Health	2,638	1,226	1,226	18,574	29,891	28,617	28,617	-	10,043	65%
8545 School Facilities Apportionments	-	-	-	-	199,835	184,908	184,908	-	184,908	0%
8550 Mandated Cost Reimbursements	-	-	-	20,107	19,704	20,107	20,107	-	0	100%
8560 State Lottery Revenue	-	-	27,890	54,912	106,927	95,930	95,930	-	41,018	57%
8590 All Other State Revenue	126,739	27,037	-	234,887	105,669	234,887	234,887	-	-	100%
8591 Prop 28 Arts & Music in Schools	6,965	6,976	6,976	56,517	187,296	195,771	195,771	-	139,254	29%
SUBTOTAL - Other State Revenue	145,782	44,679	36,092	445,425	864,857	898,444	898,444	-	453,019	50%
Local Revenue										
8690 Other Local Revenue	3,841	2,925	-	8,525	1,800	1,800	1,800	-	(6,725)	474%
8699 All Other Local Revenue	-	-	-	5,409	10,000	5,409	5,409	-	-	100%
SUBTOTAL - Local Revenue	3,841	2,925	-	13,934	11,800	7,209	7,209	-	(6,725)	193%
Fundraising and Grants										
SUBTOTAL - Fundraising and Grants	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	595,966	978,653	195,836	3,740,240	6,803,461	6,440,360	6,440,360	-	2,700,120	58%

**New Opportunities-Family First
Income Statement
As of Apr FY2026**

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES										
Compensation & Benefits										
Certificated Salaries										
1100 Teachers Salaries	(32,850)	91,334	90,879	729,661	1,082,367	893,389	859,784	33,605	130,123	85%
1101 Teacher - Stipends	(17,227)	12,382	10,917	97,899	104,551	130,000	130,000	-	32,101	75%
1103 Teacher - Substitute Pay	-	90	-	965	20,910	20,910	20,910	-	19,945	5%
1148 Teacher - Special Ed	4,183	4,183	4,183	24,230	34,603	-	32,510	(32,510)	8,280	75%
1200 Certificated Pupil Support Salaries	6,612	6,612	6,612	66,415	69,918	72,995	72,995	-	6,580	91%
1300 Certificated Supervisor & Administrator Salaries	30,762	30,762	30,762	307,864	326,318	345,228	345,228	-	37,365	89%
1980 Other Cert - Custom 5	-	-	-	-	16,329	16,329	16,329	-	16,329	0%
SUBTOTAL - Certificated Salaries	(8,521)	145,362	143,353	1,227,033	1,654,996	1,478,852	1,477,757	1,095	250,723	83%
Classified Salaries										
2100 Classified Instructional Aide Salaries	-	-	-	-	78,932	-	-	-	-	-
2200 Classified Support Salaries	67,061	36,621	33,321	364,852	374,170	484,808	484,808	-	119,956	75%
2300 Classified Supervisor & Administrator Salaries	11,642	11,642	11,642	117,022	131,302	136,107	136,107	-	19,084	86%
2400 Classified Clerical & Office Salaries	9,994	9,396	8,463	72,833	135,019	115,657	115,657	-	42,823	63%
2900 Classified Other Salaries	4,274	4,274	4,274	52,026	51,003	51,293	75,112	(23,819)	23,086	69%
2944 Other Classified - Custom 11	-	-	-	-	1	1	1	-	1	0%
2999 Payroll Temporary Holding Account	-	-	-	724	-	-	-	-	(724)	-
SUBTOTAL - Classified Salaries	92,971	61,934	57,701	607,458	770,427	787,865	811,684	(23,819)	204,227	75%
Employee Benefits										
3100 STRS	4,323	27,025	26,853	231,733	312,985	289,138	288,929	209	57,196	80%
3300 OASDI-Medicare-Alternative	4,784	6,799	6,447	62,545	83,947	79,548	81,354	(1,806)	18,809	77%
3400 Health & Welfare Benefits	27,807	30,247	62,096	282,079	517,788	480,000	480,000	-	197,921	59%
3500 Unemployment Insurance	114	103	100	1,647	11,459	10,611	10,731	(121)	9,084	15%
3600 Workers Comp Insurance	7,715	-	-	23,762	41,232	38,534	27,473	11,061	3,711	86%
SUBTOTAL - Employee Benefits	44,743	64,174	95,497	601,766	967,412	897,830	888,487	9,343	286,721	68%
Books & Supplies										
4100 Approved Textbooks & Core Curricula Materials	-	-	-	22,688	25,500	27,540	27,540	-	4,852	82%
4200 Books & Other Reference Materials	-	-	-	601	5,202	5,202	5,202	-	4,601	12%
4300 Materials & Supplies	-	-	-	13	-	-	-	-	(13)	-
4320 Educational Software	-	-	-	37,203	72,613	72,613	72,613	-	35,411	51%
4325 Instructional Materials & Supplies	6,064	580	828	18,819	213,826	195,301	195,301	-	176,482	10%
4330 Office Supplies	845	2,203	2,365	13,800	19,102	19,102	19,102	-	5,302	72%
4345 Non Instructional Student Materials & Supplies	-	-	-	353	5,306	5,306	5,306	-	4,953	7%
4350 Uniforms	-	-	-	3,599	6,155	6,155	6,155	-	2,556	58%
4410 Classroom Furniture, Equipment & Supplies	-	-	-	1,992	15,918	15,918	15,918	-	13,926	13%
4420 Computers: individual items less than \$5k	-	-	-	-	76,500	1,000	1,000	-	1,000	0%
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	-	3,862	10,404	12,463	12,463	-	8,601	31%
4710 Student Food Services	1,520	852	19	14,702	40,800	30,000	30,000	-	15,298	49%
4720 Other Food	-	1,373	-	10,257	12,153	12,153	12,153	-	1,895	84%

**New Opportunities-Family First
Income Statement
As of Apr FY2026**

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUBTOTAL - Books and Supplies	8,429	5,008	3,211	127,889	503,479	402,753	402,753	-	274,864	32%
Services & Other Operating Expenses										
5200 Travel & Conferences	67	-	665	10,495	14,124	14,124	14,124	-	3,629	74%
5210 Conference Fees	-	-	-	1,276	4,871	4,871	4,871	-	3,595	26%
5223 Facility & Staff Parking	-	-	-	-	12,485	12,485	12,485	-	12,485	0%
5300 Dues & Memberships	-	-	4,398	16,493	21,420	24,245	24,245	-	7,752	68%
5400 Insurance	-	-	-	52,070	42,901	52,070	52,070	-	0	100%
5500 Operations & Housekeeping	-	-	-	10,810	5,100	10,810	10,810	-	-	100%
5510 Utilities - Gas and Electric	2,680	3,146	-	25,452	25,500	31,554	31,554	-	6,102	81%
5515 Janitorial, Gardening Services & Supplies	15,554	19,731	87	109,687	61,176	119,376	119,376	-	9,690	92%
5520 Security	5,764	18,715	13,783	96,718	119,765	119,765	119,765	-	23,047	81%
5525 Utilities - Waste	-	147	-	2,484	8,659	8,659	8,659	-	6,176	29%
5530 Utilities - Water	-	136	-	2,324	5,641	5,641	5,641	-	3,317	41%
5535 Utilities - All Utilities	-	-	-	-	4,241	4,241	4,241	-	4,241	0%
5605 Equipment Leases	775	6,480	4,234	30,777	31,836	31,836	31,836	-	1,059	97%
5610 Rent	22,291	27,667	22,291	259,209	296,052	276,324	276,324	-	17,115	94%
5615 Repairs and Maintenance - Building	6,225	17,050	-	159,337	35,695	145,095	145,095	-	(14,241)	110%
5616 Repairs and Maintenance - Computers	-	-	-	-	595	595	595	-	595	0%
5619 Non-Cash Lease Adjustment	-	-	-	-	64,941	64,941	64,941	-	64,941	0%
5625 Storage	-	-	-	2,848	2,653	3,659	3,659	-	811	78%
5803 Accounting Fees	-	-	13,584	23,501	21,795	21,795	23,501	(1,706)	0	100%
5805 Administrative Fees	-	-	-	2,599	-	-	-	-	(2,599)	
5809 Banking Fees	-	-	-	(0)	653	653	653	-	654	0%
5812 Business Services	12,377	12,377	12,377	123,765	148,518	152,674	152,318	356	28,553	81%
5815 Consultants - Instructional	-	1,325	1,159	18,133	80,202	98,202	98,202	-	80,069	18%
5818 HIRE Grant Expenses	-	-	-	198	-	-	-	-	(198)	
5820 Consultants - Non Instructional	8,806	12,678	5,578	126,822	48,957	184,737	184,737	-	57,915	69%
5824 District Oversight Fees	-	-	-	-	62,433	53,084	53,084	-	53,084	0%
5833 Fines and Penalties	-	440	594	2,410	2,040	2,040	2,500	(460)	90	96%
5836 Fingerprinting	44	76	71	937	1,595	1,595	1,595	-	659	59%
5845 Legal Fees	-	5,881	-	18,031	26,530	26,530	26,530	-	8,499	68%
5846 Loan and Financing Fees	-	-	15	15	-	-	-	-	(15)	
5848 Licenses and Other Fees	-	-	-	-	22	22	22	-	22	0%
5851 Marketing and Student Recruiting	-	-	-	24,983	45,900	45,900	45,900	-	20,917	54%
5857 Payroll Fees	687	-	406	3,498	6,003	6,003	6,003	-	2,505	58%
5861 Prior Yr Exp (not accrued)	(6,196)	13,205	-	107,971	34,220	113,283	113,283	-	5,312	95%
5863 Professional Development	1,109	18,328	301	30,571	27,831	85,412	85,412	-	54,841	36%
5865 Use Tax	-	-	-	-	1,570	1,570	1,570	-	1,570	0%
5875 Staff Recruiting	-	-	-	-	1,930	-	-	-	-	
5877 Student Activities	-	-	-	5,369	6,304	6,304	6,304	-	935	85%
5878 Student Assessment	473	-	721	2,292	2,653	2,653	2,653	-	361	86%
5881 Student Information System	-	-	-	17,697	26,698	26,698	26,698	-	9,001	66%
5887 Technology Services	5,271	59,851	5,271	249,314	136,894	269,078	269,078	-	19,764	93%
5893 Transportation - Student	-	-	-	620	10,200	10,200	10,200	-	9,580	6%
5905 Communications - Cell Phones	-	-	-	-	3,184	-	-	-	-	

New Opportunities-Family First
Income Statement
As of Apr FY2026

	Actual			YTD	Budget & Forecast					
	Feb	Mar	Apr	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5910 Communications - Internet / Website Fees	290	3,105	(2,057)	30,438	45,271	65,157	65,157	-	34,719	47%
5915 Postage and Delivery	22	19	-	44,583	62,240	62,240	62,240	-	17,657	72%
5920 Communications - Telephone & Fax	-	1,000	-	12,107	23,378	23,378	23,378	-	11,272	52%
SUBTOTAL - Services & Other Operating Exp.	76,236	221,356	83,476	1,625,831	1,584,679	2,189,501	2,191,312	(1,811)	565,481	74%
Capital Outlay & Depreciation										
6900 Depreciation	41,257	41,257	41,257	412,573	397,525	540,004	543,127	(3,123)	130,554	76%
SUBTOTAL - Capital Outlay & Depreciation	41,257	41,257	41,257	412,573	397,525	540,004	543,127	(3,123)	130,554	76%
Other Outflows & Amortization										
7999 Uncategorized Expense	46	-	-	46	-	-	-	-	(46)	
SUBTOTAL - Other Outflows & Amortization	46	-	-	46	-	-	-	-	(46)	
TOTAL EXPENSES	255,161	539,090	424,495	4,602,595	5,878,517	6,296,805	6,315,120	(18,314)	1,712,524	73%

New Opportunities-Family First
Monthly Cash Forecast
As of Apr FY2026

	2025-26												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	5,379,686	5,297,339	4,678,916	5,036,106	4,481,242	4,720,306	4,643,158	4,586,834	4,692,628	5,107,210	4,804,449	4,257,258		
REVENUE														
LCFF Entitlement	-	-	371,566	17,272	668,818	334,409	351,680	328,313	931,049	159,744	161,019	667,511	5,204,306	1,212,925
Federal Revenue	-	-	-	-	-	-	-	118,030	-	-	136,598	7,934	330,401	67,839
Other State Revenue	2,500	-	21,160	9,440	109,998	29,710	46,064	145,782	44,679	36,092	212,867	35,344	898,444	204,808
Other Local Revenue	419	-	170	5,409	1,153	-	17	3,841	2,925	-	(6,905)	180	7,209	-
Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,919	-	392,896	32,121	779,969	364,119	397,761	595,966	978,653	195,836	503,578	710,969	6,440,360	1,485,572
EXPENSES														
Certificated Salaries	69,493	66,581	151,625	158,149	170,319	169,729	160,944	(8,521)	145,362	143,353	130,998	114,668	1,477,757	5,057
Classified Salaries	47,449	48,903	55,853	60,466	60,292	63,630	58,257	92,971	61,934	57,701	98,722	99,446	811,684	6,059
Employee Benefits	94,194	47,060	29,591	60,229	73,206	62,128	30,946	44,743	64,174	95,497	162,588	122,588	888,487	1,545
Books & Supplies	6,903	10,258	19,215	19,000	36,495	4,348	15,022	8,429	5,008	3,211	136,472	138,392	402,753	-
Services & Other Operating Expenses	312,388	145,632	134,537	143,095	158,618	242,883	107,609	76,236	221,356	83,476	219,965	227,491	2,191,312	118,025
Capital Outlay & Depreciation	-	-	-	-	-	247,544	41,257	41,257	41,257	41,257	85,293	45,261	543,127	-
Other Outflows	-	-	-	-	-	-	-	46	-	-	(46)	-	-	-
TOTAL EXPENSES	530,428	318,434	390,821	440,940	498,930	790,262	414,035	255,161	539,090	424,495	833,992	747,846	6,315,120	130,686
Operating Cash Inflow (Outflow)	(527,510)	(318,434)	2,075	(408,818)	281,039	(426,143)	(16,274)	340,805	439,563	(228,659)	(330,414)	(36,877)	125,240	1,354,886
Accounts Receivable	539,127	17,882	394,423	21,998	19,372	-	3,870	33,007	1,693	1,693	32,295	-	-	-
Other Current Assets	29,425	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	(150,645)	(174,975)	(188,420)	(185,653)	(89,139)	156,028	(44,831)	(31,843)	(102,778)	41,257	6,197	(69,528)	-	-
Accounts Payable	68,207	(141,075)	116,099	22,947	430	34,346	18,271	14,563	70,051	(69,917)	(241,084)	-	-	-
Other Current Liabilities	(40,952)	(1,821)	27,133	(5,339)	27,363	(3,283)	(17,359)	(2,918)	6,054	(47,136)	(94,220)	-	-	-
Deferred Revenue	-	-	5,881	-	-	161,904	-	(247,820)	-	-	80,035	-	-	-
Ending Cash	5,297,339	4,678,916	5,036,106	4,481,242	4,720,306	4,643,158	4,586,834	4,692,628	5,107,210	4,804,449	4,257,258	4,150,854		

New Opportunities-Family First
Balance Sheet
As of Apr FY2026

	Jun FY25			Apr FY26			Projected Jun FY26		
	New Opportunities	New Opportunities-Family First	Total	New Opportunities	New Opportunities-Family First	Total	New Opportunities	New Opportunities-Family First	Total
ASSETS									
Cash Balance	9,644,464	5,379,686	15,024,151	9,496,337	4,804,449	14,300,786	9,757,623	4,150,854	13,908,476
Accounts Receivable	1,241,007	1,070,440	2,311,448	21,229	37,376	58,604	1,009,683	1,490,653	2,500,336
Other Current Assets	69,048	29,425	98,473	-	-	-	-	-	-
Fixed Assets	544,850	2,168,355	2,713,205	489,301	2,939,354	3,428,655	465,057	3,002,685	3,467,742
Other Assets	20,000	1,546	21,546	20,000	1,546	21,546	20,000	1,546	21,546
ROU Assets	1,130,176	4,750,725	5,880,901	1,130,176	4,750,725	5,880,901	1,130,176	4,750,725	5,880,901
TOTAL ASSETS	12,649,546	13,400,177	26,049,723	11,157,042	12,533,450	23,690,492	12,382,539	13,396,463	25,779,002
LIABILITIES & EQUITY									
Accounts Payable	113,276	121,643	234,919	210,851	255,565	466,416	66,010	145,167	211,177
Other Current Liabilities	55,641	152,479	208,119	32,951	94,220	127,171	-	-	-
Deferred Revenue	462,403	549,616	1,012,019	415,450	469,581	885,031	462,403	549,616	1,012,019
ROU Long-Term Liabilities	1,134,313	3,193,896	4,328,209	1,134,313	3,193,896	4,328,209	1,134,313	3,193,896	4,328,209
Beginning Net Assets	10,621,492	8,404,948	19,026,440	10,883,914	9,382,544	20,266,458	10,883,914	9,382,544	20,266,458
Net Income (Loss) to Date	262,422	977,596	1,240,018	(1,520,438)	(862,355)	(2,382,793)	(164,101)	125,240	(38,861)
TOTAL LIABILITIES & EQUITY	12,649,546	13,400,177	26,049,723	11,157,042	12,533,450	23,690,492	12,382,539	13,396,463	25,779,002

**New Opportunities
Multi-year Projection
As of Apr FY2026**

	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Assumptions
SUMMARY					
Revenue					
LCFF Entitlement	3,804,282	4,354,963	4,509,229	4,648,938	
Federal Revenue	778,075	891,893	891,893	891,893	
Other State Revenues	798,968	700,361	715,094	596,883	
Local Revenues	436,673	127,039	127,039	127,039	
Fundraising and Grants	-	-	-	-	
Total Revenue	5,817,998	6,074,256	6,243,255	6,264,753	
Expenses					
Compensation and Benefits	3,347,957	3,249,990	3,332,350	3,417,025	
Books and Supplies	242,545	225,323	229,829	234,426	
Services and Other Operating Expenditures	2,271,803	2,249,704	2,255,625	2,294,539	
Depreciation	119,793	126,793	126,793	126,623	
Other Outflows & Amortization	-	-	-	-	
Total Expenses	5,982,098	5,851,810	5,944,597	6,072,613	
Net Income	(164,101)	222,446	298,658	192,139	
Fund Balance					
Beginning Balance (Unaudited)	10,883,914	10,719,813	10,942,259	11,240,917	
Audit Adjustment					
Beginning Balance (Audited)	10,883,914	10,719,813	10,942,259	11,240,917	
Net Income	(164,101)	222,446	298,658	192,139	
Ending Fund Balance	10,719,813	10,942,259	11,240,917	11,433,056	
Total Revenue Per ADA	21,190	20,248	20,811	20,883	
Total Expenses Per ADA	21,788	19,506	19,815	20,242	
Net Income Per ADA	(598)	741	996	640	
Fund Balance as a % of Expenses	179%	187%	189%	188%	

New Opportunities
Multi-year Projection
As of Apr FY2026

	Year 1	Year 2	Year 3	Year 4	Assumptions
	2025-26	2026-27	2027-28	2028-29	
Key Assumptions					
Enrollment Breakdown					
9	316	358	358	358	
10	40	40	40	40	
11	27	27	27	27	
12	37	37	37	37	
Total Enrolled	420	462	462	462	
ADA %					
9-12	65.4%	65.0%	65.0%	65.0%	
Average ADA %	65.4%	65.0%	65.0%	65.0%	
ADA					
9-12	275	300	300	300	
Total ADA	275	300	300	300	

New Opportunities
Multi-year Projection
As of Apr FY2026

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
REVENUE						
LCFF Entitlement						
8011	Charter Schools General Purpose Entitlement - State Aid	2,519,676	2,951,329	3,105,595	3,245,304	
8012	Education Protection Account Entitlement	54,912	60,000	60,000	60,000	
8096	Charter Schools in Lieu of Property Taxes	1,229,694	1,343,634	1,343,634	1,343,634	
	SUBTOTAL - LCFF Entitlement	3,804,282	4,354,963	4,509,229	4,648,938	
Federal Revenue						
8181	Federal Sped	3,288	3,256	3,256	3,256	
8290	No Child Left Behind	309,023	422,873	422,873	422,873	
8296	Other Federal Revenue	400,596	400,596	400,596	400,596	WIOA grant
8297	PY Federal - Not Accrued	65,168	65,168	65,168	65,168	
	SUBTOTAL - Federal Revenue	778,075	891,893	891,893	891,893	
Other State Revenue						
8319	Other State Apportionments - Prior Years	13,448	-	-	-	
8381	Special Education - Entitlement (State	114,193	114,182	114,182	114,182	
8382	Special Education Mental Health	23,269	26,154	26,955	27,855	
8545	School Facilities Apportionments	266,896	274,556	283,617	292,380	
8550	Mandated Cost Reimbursements	14,549	16,441	18,514	19,132	
8560	State Lottery Revenue	78,001	85,228	85,228	85,228	
8590	All Other State Revenue	166,241	128,494	128,494	-	
8591	Prop 28 Arts & Music in Schools	122,371	55,305	58,105	58,105	
	SUBTOTAL - Other State Revenue	798,968	700,361	715,094	596,883	
Local Revenue						
8662	Net Increase (Decrease	58,300	120,000	120,000	120,000	
8690	Other Local Revenue	16,903	7,039	7,039	7,039	
8699	All Other Local Revenue	361,470	-	-	-	
	SUBTOTAL - Local Revenue	436,673	127,039	127,039	127,039	
Fundraising and Grants						
	SUBTOTAL - Fundraising and Grants	-	-	-	-	
TOTAL REVENUE		5,817,998	6,074,256	6,243,255	6,264,753	

New Opportunities
Multi-year Projection
As of Apr FY2026

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
EXPENSES						
Compensation & Benefits						
Certificated Salaries						
1100	Teachers Salaries	1,158,290	1,064,124	1,088,066	1,112,548	
1101	Teacher - Stipends	200,000	204,500	209,101	213,806	
1103	Teacher - Substitute Pay	20,910	21,381	21,862	22,354	
1148	Teacher - Special Ed	32,510	42,894	43,859	44,846	
1200	Certificated Pupil Support Salaries	48,664	50,128	51,256	52,409	
1300	Certificated Supervisor & Administrator Salaries	239,355	244,204	249,699	255,317	
1980	Other Cert - Custom 5	15,368	15,714	16,068	16,429	
SUBTOTAL - Certificated Salaries		1,715,096	1,642,944	1,679,911	1,717,709	
Classified Salaries						
2100	Classified Instructional Aide Salaries	60,403	62,213	63,613	65,044	
2200	Classified Support Salaries	615,040	629,470	643,633	658,115	
2300	Classified Supervisor & Administrator Salaries	90,738	93,450	95,553	97,703	
2900	Classified Other Salaries	93,293	52,832	54,021	55,236	
2944	Other Classified - Custom 11	0	0	0	0	
SUBTOTAL - Classified Salaries		859,475	837,965	856,819	876,098	
Employee Benefits						
3100	STRS	317,022	299,701	306,444	313,339	
3300	OASDI-Medicare-Alternative	94,047	92,504	94,586	96,714	
3400	Health & Welfare Benefits	320,000	336,000	352,800	370,440	
3500	Unemployment Insurance	11,423	11,104	11,349	11,600	
3600	Workers Comp Insurance	30,895	29,771	30,441	31,126	
SUBTOTAL - Employee Benefits		773,387	769,080	795,620	823,219	
Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	24,480	24,970	25,469	25,978	
4200	Books & Other Reference Materials	2,653	2,706	2,760	2,815	
4300	Materials & Supplies	1,040	1,061	1,082	1,104	
4320	Educational Software	44,495	45,385	46,292	47,218	
4325	Instructional Materials & Supplies	60,473	29,909	30,507	31,117	
4330	Office Supplies	30,000	30,600	31,212	31,836	
4345	Non Instructional Student Materials & Supplies	8,490	8,659	8,833	9,009	
4350	Uniforms	6,367	6,495	6,624	6,757	
4353	P2E-SSEEL (7811-0) Supportive Services	10,404	10,612	10,824	11,041	
4410	Classroom Furniture, Equipment & Supplies	15,000	25,000	25,500	26,010	
4420	Computers: individual items less than \$5k	1,000	1,020	1,040	1,061	
4430	Non Classroom Related Furniture, Equipment & Supplies	13,046	13,307	13,573	13,844	
4710	Student Food Services	16,000	16,320	16,646	16,979	

New Opportunities
Multi-year Projection
As of Apr FY2026

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
4720	Other Food	9,098	9,280	9,465	9,655	
	SUBTOTAL - Books and Supplies	242,545	225,323	229,829	234,426	
Services & Other Operating Expenses						
5200	Travel & Conferences	15,000	20,000	20,400	20,808	
5210	Conference Fees	7,657	7,810	7,966	8,126	
5300	Dues & Memberships	16,320	16,646	16,979	17,319	
5400	Insurance	48,064	49,025	50,006	51,006	
5500	Operations & Housekeeping	5,412	5,520	5,631	5,743	
5510	Utilities - Gas and Electric	15,154	15,457	15,766	16,082	
5515	Janitorial, Gardening Services & Supplies	51,243	52,268	53,313	54,379	
5520	Security	144,000	146,880	149,818	152,814	
5525	Utilities - Waste	3,069	3,130	3,193	3,257	
5530	Utilities - Water	327	334	341	347	
5535	Utilities - All Utilities	5,832	5,949	6,068	6,189	
5605	Equipment Leases	39,000	39,780	40,576	41,387	
5610	Rent	511,155	534,279	539,448	544,719	
5615	Repairs and Maintenance - Building	115,358	117,665	120,019	122,419	
5625	Storage	3,455	3,524	3,594	3,666	
5800	Other Services & Operating Expenses	1,176	-	-	-	
5803	Accounting Fees	45,238	23,193	23,657	24,130	
5805	Administrative Fees	2,599	2,651	2,704	2,758	LACOE fees
5809	Banking Fees	3,600	3,672	3,745	3,820	
5812	Business Services	123,850	132,703	136,578	137,116	
5815	Consultants - Instructional	45,800	55,100	56,202	57,326	
5818	HIRE Grant Expenses	150,000	-	-	-	
5820	Consultants - Non Instructional	153,530	279,900	285,498	291,208	
5824	District Oversight Fees	38,804	45,309	47,852	50,322	1% of LCFF. P-2 ADA updates 5/7/25
5833	Fines and Penalties	1,300	1,326	1,353	1,380	
5836	Fingerprinting	2,088	2,130	2,173	2,216	
5845	Legal Fees	25,000	25,500	26,010	26,530	
5851	Marketing and Student Recruiting	40,000	40,800	41,616	42,448	
5857	Payroll Fees	7,428	7,577	7,729	7,883	
5861	Prior Yr Exp (not accrued)	200,000	150,000	153,000	156,060	
5863	Professional Development	55,808	56,924	21,649	22,082	
5865	Use Tax	1,544	1,575	1,606	1,638	
5877	Student Activities	12,080	12,322	12,568	12,819	
5878	Student Assessment	3,201	3,265	3,330	3,397	
5881	Student Information System	22,012	22,453	22,902	23,360	
5887	Technology Services	191,803	197,899	201,857	205,894	
5893	Transportation - Student	3,500	3,570	3,641	3,714	
5898	Bad Debt Expense	4,937	5,000	5,100	5,202	
5900	Communications	65	66	68	69	
5910	Communications - Internet / Website Fees	50,000	51,000	52,020	53,060	
5915	Postage and Delivery	90,800	92,616	94,469	96,358	

New Opportunities
Multi-year Projection
As of Apr FY2026

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
5920	Communications - Telephone & Fax	14,593	14,885	15,183	15,486	
	SUBTOTAL - Services & Other Operating Exp.	2,271,803	2,249,704	2,255,625	2,294,539	
Depreciation Expense						
6900	Depreciation	119,793	126,793	126,793	126,623	
	SUBTOTAL - Depreciation Expense	119,793	126,793	126,793	126,623	
Other Outflows & Amortization						
	SUBTOTAL - Other Outflows & Amortization	-	-	-	-	
TOTAL EXPENSES		5,982,098	5,851,810	5,944,597	6,072,613	

**New Opportunities-Family First
Multi-year Projection
As of Apr FY2026**

	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Assumptions
SUMMARY					
Revenue					
LCFF Entitlement	5,204,306	5,629,456	5,828,414	6,010,039	
Federal Revenue	330,401	491,297	491,297	491,297	
Other State Revenues	898,444	706,971	704,548	553,883	
Local Revenues	7,209	1,800	1,800	1,800	
Fundraising and Grants	-	-	-	-	
Total Revenue	6,440,360	6,829,524	7,026,059	7,057,019	
Expenses					
Compensation and Benefits	3,177,928	3,434,114	3,525,237	3,619,103	
Books and Supplies	402,753	284,075	289,757	295,552	
Services and Other Operating Expenditures	2,191,312	2,299,314	2,260,585	2,300,184	
Depreciation	543,127	632,833	632,833	614,107	
Other Outflows & Amortization	-	-	-	-	
Total Expenses	6,315,120	6,650,336	6,708,411	6,828,946	
Net Income	125,240	179,188	317,648	228,073	
Fund Balance					
Beginning Balance (Unaudited)	9,402,544	9,507,784	9,686,972	10,004,619	
Audit Adjustment	(20,000)				
Beginning Balance (Audited)	9,382,544	9,507,784	9,686,972	10,004,619	
Net Income	125,240	179,188	317,648	228,073	
Ending Fund Balance	9,507,784	9,686,972	10,004,619	10,232,692	
Total Revenue Per ADA	19,073	19,513	20,074	20,163	
Total Expenses Per ADA	18,702	19,001	19,167	19,511	
Net Income Per ADA	371	512	908	652	
Fund Balance as a % of Expenses	151%	146%	149%	150%	

New Opportunities-Family First
Multi-year Projection
As of Apr FY2026

	Year 1	Year 2	Year 3	Year 4	Assumptions
	2025-26	2026-27	2027-28	2028-29	
Key Assumptions					
Enrollment Breakdown					
9	466	488	488	488	
10	35	35	35	35	
11	54	54	54	54	
12	31	31	31	31	
Total Enrolled	587	608	608	608	
ADA %					
9-12	57.6%	57.6%	57.6%	57.6%	
Average ADA %	57.6%	57.6%	57.6%	57.6%	
ADA					
9-12	338	350	350	350	
Total ADA	338	350	350	350	

**New Opportunities-Family First
Multi-year Projection
As of Apr FY2026**

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
REVENUE						
LCFF Entitlement						
8011	Charter Schools General Purpose Entitlement - State Aid	3,624,422	3,991,883	4,190,841	4,372,466	
8012	Education Protection Account Entitlement	67,534	70,000	70,000	70,000	
8096	Charter Schools in Lieu of Property Taxes	1,512,350	1,567,573	1,567,573	1,567,573	
	SUBTOTAL - LCFF Entitlement	5,204,306	5,629,456	5,828,414	6,010,039	
Federal Revenue						
8181	Federal Sped	3,288	3,256	3,256	3,256	
8290	No Child Left Behind	271,356	432,284	432,284	432,284	
8297	PY Federal - Not Accrued	55,757	55,757	55,757	55,757	
	SUBTOTAL - Federal Revenue	330,401	491,297	491,297	491,297	
Other State Revenue						
8381	Special Education - Entitlement (State	138,224	138,224	138,224	138,224	
8382	Special Education Mental Health	28,617	30,513	31,447	32,497	
8545	School Facilities Apportionments	184,908	182,450	183,588	184,749	
8550	Mandated Cost Reimbursements	20,107	20,220	21,600	22,321	
8560	State Lottery Revenue	95,930	99,433	99,433	99,433	
8590	All Other State Revenue	234,887	163,178	153,598	-	
8591	Prop 28 Arts & Music in Schools	195,771	72,953	76,659	76,659	
	SUBTOTAL - Other State Revenue	898,444	706,971	704,548	553,883	
Local Revenue						
8690	Other Local Revenue	1,800	1,800	1,800	1,800	
8699	All Other Local Revenue	5,409	-	-	-	
	SUBTOTAL - Local Revenue	7,209	1,800	1,800	1,800	
Fundraising and Grants						
	SUBTOTAL - Fundraising and Grants	-	-	-	-	
TOTAL REVENUE		6,440,360	6,829,524	7,026,059	7,057,019	

**New Opportunities-Family First
Multi-year Projection
As of Apr FY2026**

		Year 1	Year 2	Year 3	Year 4	Assumptions
		2025-26	2026-27	2027-28	2028-29	
EXPENSES						
Compensation & Benefits						
Certificated Salaries						
1100	Teachers Salaries	859,784	969,713	991,532	1,013,841	
1101	Teacher - Stipends	130,000	132,925	135,916	138,974	
1103	Teacher - Substitute Pay	20,910	21,381	21,862	22,354	
1148	Teacher - Special Ed	32,510	42,894	43,859	44,846	
1200	Certificated Pupil Support Salaries	72,995	75,192	76,884	78,614	
1300	Certificated Supervisor & Administrator Salaries	345,228	352,192	360,116	368,219	
1980	Other Cert - Custom 5	16,329	16,697	17,072	17,457	
	SUBTOTAL - Certificated Salaries	1,477,757	1,610,994	1,647,241	1,684,304	
Classified Salaries						
2200	Classified Support Salaries	484,808	503,081	514,400	525,974	
2300	Classified Supervisor & Administrator Salaries	136,107	140,175	143,329	146,554	
2400	Classified Clerical & Office Salaries	115,657	134,226	137,246	140,334	
2900	Classified Other Salaries	75,112	95,680	97,833	100,034	
2944	Other Classified - Custom 11	1	1	1	1	
	SUBTOTAL - Classified Salaries	811,684	873,163	892,809	912,897	
Employee Benefits						
3100	STRS	288,929	317,494	324,637	331,942	
3300	OASDI-Medicare-Alternative	81,354	86,977	88,934	90,935	
3400	Health & Welfare Benefits	480,000	504,000	529,200	555,660	
3500	Unemployment Insurance	10,731	11,677	11,935	12,198	
3600	Workers Comp Insurance	27,473	29,810	30,481	31,166	
	SUBTOTAL - Employee Benefits	888,487	949,958	985,187	1,021,902	
Books & Supplies						
4100	Approved Textbooks & Core Curricula Materials	27,540	28,091	28,653	29,226	
4200	Books & Other Reference Materials	5,202	5,306	5,412	5,520	
4320	Educational Software	72,613	74,065	75,547	77,058	
4325	Instructional Materials & Supplies	195,301	72,474	73,924	75,402	
4330	Office Supplies	19,102	19,484	19,873	20,271	
4345	Non Instructional Student Materials & Supplies	5,306	5,412	5,520	5,631	
4350	Uniforms	6,155	6,278	6,404	6,532	
4410	Classroom Furniture, Equipment & Supplies	15,918	16,236	16,561	16,892	
4420	Computers: individual items less than \$5k	1,000	1,020	1,040	1,061	
4430	Non Classroom Related Furniture, Equipment & Supplies	12,463	12,713	12,967	13,226	
4710	Student Food Services	30,000	30,600	31,212	31,836	
4720	Other Food	12,153	12,396	12,644	12,897	
	SUBTOTAL - Books and Supplies	402,753	284,075	289,757	295,552	

**New Opportunities-Family First
Multi-year Projection
As of Apr FY2026**

	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Assumptions
Services & Other Operating Expenses					
5200	Travel & Conferences	14,124	14,407	14,695	14,989
5210	Conference Fees	4,871	4,968	5,068	5,169
5223	Facility & Staff Parking	12,485	12,734	12,989	13,249
5300	Dues & Memberships	24,245	24,730	25,225	25,729
5400	Insurance	52,070	53,111	54,174	55,257
5500	Operations & Housekeeping	10,810	11,027	11,247	11,472
5510	Utilities - Gas and Electric	31,554	32,185	32,828	33,485
5515	Janitorial, Gardening Services & Supplies	119,376	121,764	124,199	126,683
5520	Security	119,765	122,160	124,604	127,096
5525	Utilities - Waste	8,659	8,833	9,009	9,189
5530	Utilities - Water	5,641	5,754	5,869	5,987
5535	Utilities - All Utilities	4,241	4,325	4,412	4,500
5605	Equipment Leases	31,836	32,473	33,122	33,785
5610	Rent	276,324	270,297	271,983	273,702
5615	Repairs and Maintenance - Building	145,095	147,997	150,957	153,976
5616	Repairs and Maintenance - Computers	595	607	619	632
5619	Non-Cash Lease Adjustment	64,941	64,941	64,941	64,941
5625	Storage	3,659	3,732	3,807	3,883
5803	Accounting Fees	23,501	23,971	24,450	24,939
5809	Banking Fees	653	666	680	693
5812	Business Services	152,318	154,820	159,341	159,969
5815	Consultants - Instructional	98,202	80,306	81,912	83,550
5820	Consultants - Non Instructional	184,737	287,232	292,976	298,836
5824	District Oversight Fees	53,084	58,569	61,852	65,055
5833	Fines and Penalties	2,500	2,550	2,601	2,653
5836	Fingerprinting	1,595	1,627	1,660	1,693
5845	Legal Fees	26,530	27,061	27,602	28,154
5848	Licenses and Other Fees	22	22	23	23
5851	Marketing and Student Recruiting	45,900	46,818	47,754	48,709
5857	Payroll Fees	6,003	6,123	6,245	6,370
5861	Prior Yr Exp (not accrued)	113,283	109,757	111,952	114,191
5863	Professional Development	85,412	87,120	5,631	5,743
5865	Use Tax	1,570	1,602	1,634	1,667
5877	Student Activities	6,304	6,430	6,559	6,690
5878	Student Assessment	2,653	2,706	2,760	2,815
5881	Student Information System	26,698	27,232	27,777	28,332
5887	Technology Services	269,078	274,460	279,949	285,548
5893	Transportation - Student	10,200	10,404	10,612	10,824
5910	Communications - Internet / Website Fees	65,157	66,460	67,789	69,145
5915	Postage and Delivery	62,240	63,485	64,755	66,050
5920	Communications - Telephone & Fax	23,378	23,846	24,323	24,809
	SUBTOTAL - Services & Other Operating Exp.	2,191,312	2,299,314	2,260,585	2,300,184

**New Opportunities-Family First
Multi-year Projection
As of Apr FY2026**

		Year 1	Year 2	Year 3	Year 4	
		2025-26	2026-27	2027-28	2028-29	Assumptions
Depreciation Expense						
6900	Depreciation	543,127	632,833	632,833	614,107	
	SUBTOTAL - Depreciation Expense	543,127	632,833	632,833	614,107	
Other Outflows & Amortization						
	SUBTOTAL - Other Outflows & Amortization	-	-	-	-	
TOTAL EXPENSES		6,315,120	6,650,336	6,708,411	6,828,946	

New Opportunities Organization
Board Agenda Analysis

Title: CalSTRS Charter School/Nonprofit Public Benefit Corporation Certification

Person(s) Responsible: Paul Guzman, Executive Director

Action
 Information

Rationale:

Recent updates from California State Teachers' Retirement System and the issuance of Employer Directive 2026-01 have created two significant retirement-related compliance issues for charter schools. First, charter schools must confirm their organizational eligibility to continue participating in CalSTRS as governmental employers. To do so, both charter schools must complete a Charter School/Nonprofit Public Benefit Corporation Certification form certifying compliance with specific governance, operational, and legal requirements. This may require review and possible amendment of corporate articles, bylaws, and other governing documents prior to the June 30, 2026 deadline.

Second, beginning in the 2027-28 school year, employee eligibility for CalSTRS participation may be more narrowly defined based upon job duties and whether positions meet the definition of creditable service under the Education Code. This may have a particular impact on administrative and non-classroom positions. In anticipation of these changes, teacher and administrative employment agreements will be reviewed to ensure alignment with applicable creditable service requirements and the Teachers' Retirement Law (TRL).

Fiscal Impact

N/A

Funding Source

N/A

Recommended Motion:

This is presented as an informational item only. No Board action is requested at this time. Staff will continue reviewing organizational requirements, governance documents, and employee classifications for alignment with applicable CalSTRS directives and will return to the Board with any future recommendations or required actions.

Approved for presentation to the Governing Board: **June 24, 2026**

Paul Guzman
Executive Director

New Opportunities Organization
Board Agenda Analysis

Title: Adoption of Board Policy – Professional Boundaries with Students

Person(s) Responsible: Paul Guzman, Executive Director

Action
 Information

Rationale:

California Senate Bill 848 (SB 848), the School Employee Misconduct: Child Abuse Prevention Act, requires local educational agencies, including charter schools, to adopt a policy establishing appropriate professional boundaries between employees and students. The legislation is intended to strengthen student safety by addressing not only unlawful conduct, but also grooming behaviors, boundary violations, and other conduct that may undermine the professional employee-student relationship.

The proposed policy is intended to replace the existing Staff Conduct with Students policy. While the existing policy addresses appropriate employee-student interactions, the revised Professional Boundaries with Students policy provides more comprehensive guidance and outlines expectations regarding electronic communications, social interactions, reporting obligations, investigations, and disciplinary consequences for violations.

Adoption of this policy establishes standards of conduct for employees, volunteers, contractors, interns, consultants, and other adults who interact with students through Organization programs and activities; promote consistent implementation across sites; and supports the Organization’s continued compliance with legal and regulatory requirements.

Fiscal Impact

N/A

Funding Source

N/A

Recommended Motion:

Approve the adoption of Board Policy – Professional Boundaries with Students.

Approved for presentation to the Governing Board: **June 24, 2026**

Paul Guzman
Executive Director

NEW OPPORTUNITIES ORGANIZATION

Family First Charter School & New Opportunities Charter School

PROFESSIONAL BOUNDARIES WITH STUDENTS

(All Personnel)

Purpose

The purpose of this policy is to provide employees, students, volunteers, contractors, interns, consultants, and authorized vendors with information regarding their role in maintaining appropriate professional boundaries with students and protecting students from inappropriate conduct, exploitation, abuse of authority, and other misconduct by adults.

New Opportunities Organization ("Organization") serves both minor and adult students through community-based and correctional education programs. All adults are expected to maintain professional, ethical, and appropriate relationships with students that support a safe, respectful, and effective learning environment. The provisions of this policy apply to all employees, volunteers, contractors, interns, consultants, and authorized vendors ("Adults") who interact with students in Organization programs and activities.

This policy addresses conduct that includes not only unlawful or improper interactions with students, but also boundary-blurring and grooming behaviors that undermine the professional Adult-student relationship and may lead to misconduct or the appearance of impropriety.

The professional boundary standards established by this policy apply equally to interactions with Minor Students and Adult Students. The age of a student does not diminish an Adult's obligation to maintain professional boundaries or comply with this policy. All Adults are responsible for complying with this policy and reporting known or suspected violations.

Definitions

Student means any individual enrolled in or participating in an Organization educational program, regardless of age.

Minor Student means a student under eighteen (18) years of age.

Adult Student means a student eighteen (18) years of age or older.

Adult means any employee, volunteer, intern, student teacher, contractor, consultant, or authorized vendor acting on behalf of the Organization.

Legitimate Educational Purpose means an interaction, communication, activity, or service reasonably related to the Adult's assigned duties and the educational, counseling, support, administrative, safety, or operational needs of the student or program.

General Standards

The Governing Board expects Adults to maintain the highest professional, moral, and ethical standards in their interactions with students. Adults are required to maintain an atmosphere conducive to learning through consistently and appropriately applied standards of conduct and by establishing and maintaining professional boundaries.

The interactions and relationships between Adults and students shall be based upon mutual respect, trust, and recognition of the professional nature of the Adult-student relationship. Such relationships shall be consistent with the educational mission of the Organization.

Adults shall not intrude upon a student's physical, emotional, or personal boundaries unless the intrusion is necessary to serve a legitimate educational purpose, ensure safety, comply with legal obligations, or provide authorized educational or support services.

For purposes of this policy, legitimate educational purpose includes matters or communications related to teaching, counseling, student support services, correctional education programming, extracurricular activities, treatment of a student's physical injury or medical needs, school administration, safety, or other purposes within the scope of the Adult's assigned duties.

Appearance of Impropriety

Adults are expected to be aware of the appearance of impropriety in their own conduct and the conduct of other Adults when interacting with students.

Even when the Adult's intent is professional and there is a legitimate educational purpose, the following activities may create the appearance of impropriety:

1. Being alone with an individual student out of the view of others when not necessary for a legitimate educational purpose;
2. Inviting or allowing an individual student to visit the Adult's home or private residence;
3. Remaining alone with student(s) after regular program hours when no legitimate educational purpose exists; and/or
4. Visiting a student's residence unless the visit is required as part of the Adult's assigned duties and conducted in accordance with Organization procedures.

Whenever possible, Adults should avoid these situations. If unavoidable, such activities should be approved by an appropriate administrator when practicable. If prior approval is not feasible, the Adult shall notify the appropriate administrator as soon as reasonably possible.

Electronic Communications

When communicating electronically, Adults shall maintain professional boundaries with students. Electronic and other communications with students shall be for legitimate educational purposes only and shall be professional in content, tone, and frequency. Adults shall not maintain personal 1-1 contact with a student by phone, letter, electronic communications, or other means without including the parent/guardian (for Minor Students) and/or the school administrator.

Organization email, learning management systems, communication platforms, or other Organization-approved communication methods should be utilized whenever practicable, and shall be in accordance with Organization policies and procedures.

Adults shall not engage in personal communications with students that are unrelated to legitimate educational purposes.

Adults should not provide personal contact information to students unless required for legitimate educational purposes and approved by the Organization.

Inviting or accepting requests from current students, or former students who are minors, to connect on personal social networking sites for non-school purposes is prohibited.

Adults shall not communicate with students through applications or platforms designed to automatically delete, conceal, or prevent retention of communications.

All electronic communications shall be sent in a single communication to all participating students, except for communications concerning an individual student's medical or academic privacy matter. Communications involving individual student academic, attendance, counseling, support service, or safety matters may occur directly with the student when related to a legitimate educational purpose. Communications involving Minor Students shall be conducted consistent with applicable law, parental rights, and Organization procedures.

Adults shall not follow or accept requests from current students (or non-adult former students) to be friends or connections on personal social networking sites and shall not create or participate in social networking sites for communication with students other than those approved by the Organization for educational purposes.

Boundary Violations

A boundary violation is an act or omission by an Adult that does not have a legitimate educational purpose and has the potential to exploit, undermine, or abuse the Adult-student relationship. Examples include, but are not limited to:

1. Singling out a particular student for personal attention, favoritism, or friendship beyond the professional Adult-student relationship.
2. For non-guidance/counseling staff, encouraging students to confide personal, family, romantic, financial, legal, or other private matters beyond what is reasonably necessary to provide educational or support services. If a student initiates such discussion, Adults are expected to refer the student to appropriate guidance and counseling staff. In either case, Adult involvement should be limited to a direct connection to the student's school performance.
3. Addressing students or permitting students to address Adults using terms of endearment, pet names, or other overly familiar forms of address.
4. Maintaining personal contact with a student outside of school that is unrelated to legitimate educational purposes, including through social media or personal communication platforms such as phone, email, instant messenger, internet chat rooms

or other communication applications. This prohibition specifically includes “friending” or “following” students on social media unless the social media page is dedicated to legitimate school business. This also specifically includes the posting of students’ images or other personally identifiable information of students on an Adult’s personal website.

5. Exchanging personal gifts, cards, or letters with an individual student where there is an actual or perceived expectation of preferential treatment or personal benefit. (i.e. directly or implicitly suggested that a student is to say or do something in return)
6. Touching students or initiating physical contact without a legitimate educational purpose, i.e., initiating hugs.

Legitimate educational purposes may include:

- a. Assisting an injured student;
 - b. Providing approved accommodations or support services;
 - c. Appropriate instructional activities;
 - d. Protecting the safety of students or staff; or
 - e. Responding to emergencies.
7. Socializing or spending time with students (including but not limited to activities such as going out for beverages, meal or movies, shopping, traveling and recreational activities, and visiting the student’s home) outside Organization-sponsored activities or legitimate educational purposes, except as participants in organized community activities.
 8. Being alone with a student without a legitimate educational purpose.
 9. Borrowing money from students, lending money to students, engaging in personal financial transactions with students, or entering into business relationships with students.
 10. Providing housing to students, accepting housing from students, or entering into personal living arrangements with students outside approved Organization programs.

Egregious Misconduct

A boundary violation constitutes egregious misconduct when an Adult abuses the professional relationship with a student or uses their position, authority, influence, or access for personal benefit.

A boundary violation that constitutes egregious misconduct is an act, omission, or pattern of conduct that lacks a legitimate educational purpose and results in an abuse of the Adult-student professional relationship.

1. Romantic or Sexual Relationships

Adults are prohibited from dating, courting, pursuing, encouraging, entering into, or attempting to establish any romantic, intimate, sexual, or dating relationship with any student, regardless of the student's age. Prohibited conduct includes, but is not limited to:

- Sexual physical contact;
- Romantic flirtation, propositions, or sexual remarks;
- Sexual slurs, leering, epithets, sexual or derogatory comments;
- Personal comments about a student's body;

- Sexual jokes, banter, innuendo, notes, stories, drawings, gestures, or pictures;
- Spreading sexual or romantic rumors;
- Touching a student's body or clothing in a sexual or intimate manner;
- Restricting a student's freedom of movement in a sexually intimidating or provocative manner;
- Displaying or transmitting pornography, sexually explicit materials, or sexual images to a student; or
- Conduct that would constitute sexual harassment under Board Policy or applicable law.

2. Social and Other Interactions

Adults are prohibited from engaging in social or other interactions that exploit, manipulate, coerce, intimidate, or abuse the Adult-student professional relationship.

Prohibited conduct includes, but is not limited to:

- Sending or accompanying students on personal errands unrelated to a legitimate educational purpose;
- Furnishing alcohol, tobacco, controlled substances, or illegal drugs to a student, or being present while knowingly participating in such activities with a student;
- Disclosing personal, family, financial, employment, relationship, or other private matters to students beyond what is appropriate in a professional educational setting;
- Unnecessarily invading a student's privacy;
- Removing a student from class or educational activities without a legitimate educational purpose;
- Giving a student a ride alone in a personal vehicle without prior approval except in an emergency situation;
- Engaging in personal business, financial, employment, or investment relationships with students;
- Using a student for personal services or personal benefit;
- Engaging in harassing, discriminatory, retaliatory, or intimidating conduct prohibited by law or Organization policy; or
- Making threats of harm to ensure student silence regarding any issue.

Exceptions

An emergency situation or legitimate educational purpose may justify deviation from certain professional boundaries established by this policy. The Adult shall be prepared to articulate the reason for any deviation and demonstrate that professional boundaries were maintained.

Under no circumstance shall an educational, operational, or personal reason justify deviation from the Romantic or Sexual Relationships section of this policy.

There may be circumstances where a pre-existing personal relationship exists independently of the Adult's position with the Organization. This policy is not intended to interfere with such relationships; however, Adults remain responsible for maintaining professional boundaries whenever a student participates in an Organization program.

Adults may also participate in civic, religious, athletic, community, correctional, or other organizations whose participants include Organization students. Nothing in this policy is intended to restrict such involvement; however, Adults shall maintain professional boundaries appropriate to the nature of the activity.

Duty to Report

Any Adult or student who observes, receives information regarding, or reasonably suspects a violation of this policy shall promptly report the matter to a supervisor, site administrator, Human Resources, the Title IX Coordinator, or another designated administrator.

If the supervisor or administrator is the subject of the report, the report shall be made directly to Human Resources, the Executive Director, or the Title IX Coordinator.

When an Adult observes conduct that creates a reasonable suspicion of child abuse or neglect involving a Minor Student, the Adult shall comply with all mandated reporter obligations under California law.

Adults shall also report suspected violations of this policy involving Adult Students regardless of whether the conduct constitutes child abuse or triggers mandated reporter obligations.

Reporting individuals are neither permitted nor responsible for conducting independent investigations.

Investigation

Law enforcement and child welfare agencies investigate allegations of child abuse or neglect as provided by law.

The Organization shall promptly review and investigate reports of suspected policy violations. Investigations shall be conducted in a manner that protects student safety, preserves the integrity of the process, and complies with applicable law and Organization procedures. Immediate intervention may be implemented when necessary to protect student safety and/or preserve the integrity of the investigation.

Disciplinary Action

Any employee or volunteer found to have engaged in conduct in violation of law, this policy, or other Board policies shall be subject to disciplinary action up to and including dismissal.

Certificated employees may be reported to the California Commission on Teacher Credentialing when appropriate. The Executive Director or designee shall notify law enforcement when appropriate.

An employee who has knowledge of, but fails to report, conduct that violates this policy may also be subject to disciplinary action.

A volunteer, student teacher, independent contractor, consultant, vendor, or employee of an independent contractor who violates this policy may be prohibited from working or serving in Organization programs permanently or for a specified period of time.

Confidentiality and Retaliation

The Organization prohibits retaliation against any person who reports concerns, files a complaint, participates in an investigation, or assists in the enforcement of this policy.

Any employee who retaliates against a complainant, reporter, witness, or participant in the complaint process shall be subject to disciplinary action.

Individuals involved in reporting or investigating concerns shall maintain confidentiality to the greatest extent possible consistent with conducting a thorough review and complying with legal obligations.

Confidentiality protects both the student(s) and the Adult who is the subject of the report. Failure to maintain confidentiality may impede the investigation and foster untrue and potentially harmful rumors.

Nothing in this policy shall prevent employees from consulting with their legal counsel, union representative, or other representative as permitted by law.

(cf. 44050 - Notice of Employee Code of Conduct Regarding Employee Interaction with Pupils)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

PENAL CODE

11164-11174.4 Child Abuse and Neglect Reporting Act

CODE OF REGULATIONS, TITLE 5

80331-80338 Rules of conduct for professional educators

Management Resources:

COUNCIL OF CHIEF STATE SCHOOL OFFICERS PUBLICATIONS

Standards for School Leaders, 1996

NATIONAL EDUCATION ASSOCIATION PUBLICATIONS

Code of Ethics of the Education Profession, 1975

WEB SITES

CSBA: <http://www.csba.org>

Association of California School Administrators: <http://www.acsa.org>

California Department of Education: <http://www.cde.ca.gov>

California Federation of Teachers: <http://www.cft.org>

California School Employees Association: <http://www.csea.com>

California Teachers Association: <http://www.cta.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Council of Chief State School Officers: <http://www.ccsso.org> all prevent any represented employee from consulting with his/her exclusive representative.

Approved by the Board of Directors on: **June 15, 2026**

New Opportunities Organization
Board Agenda Analysis

Title: Board Resolution for Approval of Executive Director Employment Agreement and Salary Schedule

Person(s) Responsible: Paul Guzman, Executive Director

Action
 Information

Rationale:

The recommended contract for the Executive Director will be for a 3-year term beginning on July 1, 2026, through June 30, 2029, for a base salary of One Hundred Ninety-Three Thousand Three Hundred Sixty-Two Dollars (\$193,362.12), based on a 220-day work year. The Executive Director shall receive the same increase in base salary adjustments received by other administrators of the Organization, in accordance with the established salary range, during the term of this Agreement. The Executive Director will receive health and welfare benefits, the same as provided to all benefit-eligible employees of the Organization, in the amount of Eighteen Thousand Dollars (\$18,000.00) per year.

Fiscal Impact

\$193,362.12 annual base salary which is a three percent (3%) increase, or \$5,631.91 additional for the 2026-27 school year.

Funding Source

General Fund: 50% Family First Charter School, 50% New Opportunities Charter School

Recommended Motion:

Approve the agreement for employment of Paul Guzman as Executive Director, effective July 1, 2026.

Approved for presentation to the Governing Board: **June 24, 2026**

Paul Guzman
Executive Director

AGREEMENT FOR EMPLOYMENT OF EXECUTIVE DIRECTOR

This Employment Agreement (the “Agreement”) is hereby made and entered into, effective as of **April 16, 2026**, by and between the Board of Directors of the New Opportunities Organization (“Board”) and Paul Guzman (“Employee”).

NOW, THEREFORE, it is hereby agreed as follows:

I. Employment as Executive Director

The Board hereby employs Employee as Executive Director ("Director") of New Opportunities Organization ("NOO" or “Organization”). Employee is employed by NOO to perform services for the benefit of the following charter schools operated by NOO: (i) New Opportunities Charter School and (ii) Family First Charter School (collectively, the "Charter Schools"). Employee acknowledges that a material portion of their duties constitutes administrative and supervisory services related to the educational programs of the Charter Schools, which may qualify as creditable service under applicable law.

II. Term of Agreement

Employee’s term of employment shall commence on July 1, 2026, and terminate on June 30, 2029.

III. Salary

The Board agrees to pay, and the Employee agrees to accept, the annual salary of **\$193,362.12**, for twelve (12) calendar months of service, prorated for any partial month’s service, to be paid in twenty-four (24) equal monthly installments, each installment to be paid on or about the 15th and last working day of each calendar month during this Agreement. Employee shall receive salary increases during the term of this Agreement in accordance with the salary schedule included in this Agreement as Exhibit 1 and incorporated herein by reference.

IV. Work Year

Employee shall be responsible for working two-hundred twenty (220) workdays per contractual year, exclusive of weekends and holidays.

V. Duties and Responsibilities

Employee shall serve as the chief executive and educational administrator of NOO and shall perform duties that constitute supervision and administration of educational programs within the meaning of Education Code section 22119.5. Employee shall fully and faithfully perform the duties and responsibilities of the Executive Director to ensure the proper supervision and maintenance of the Charter Schools educational programs, including the educational program provided to inmates at the Los Angeles County Jails. Employee shall supervise certificated and classified staff, direct instructional programs, oversee curriculum and student achievement, ensure compliance with state and federal educational requirements, and provide leadership for all

educational operations of the charter schools, and as modified by the Board, and shall do so in accordance with the Board-adopted job description for the position of Executive Director, and with applicable Charter School Charter Petitions, all State and Federal laws, the requirements of the California Education Code as applicable, all rules and regulations of the State Board of Education, and all rules, regulations and policies of the Board, and shall perform such duties and responsibilities at a professional level of competence and with due diligence.

For purposes of CalSTRS reporting, NOO may allocate Employee's compensation among the Charter Schools in proportion to services performed, as determined by NOO in its reasonable discretion and in compliance with applicable law. To the extent Employee performs services for more than one Charter School, the allocation of time and responsibilities shall be determined by the Board and may be documented in a separate schedule or administrative record for CalSTRS reporting purposes.

Employee shall inform the Board in writing if Employee accepts outside employment or has a financial interest in any entity with whom the Board does or proposes to do business. Such notice shall include written assurances that Employee's outside employment or financial interest shall not interfere with his job duties. The Board will then determine if a potential or actual conflict of interest exists.

VI. Benefits

A. Employee will be provided medical coverage based upon an annual contribution not to exceed \$18,000.00.

B. Employee shall be reimbursed for actual and necessary expenses incurred in the performance of the duties attendant to his position, in accordance with applicable Board Policy; provided, however, that in lieu of any other mileage or automobile allowance or reimbursement, the Board shall provide the Employee an allowance of Six Hundred Dollars (\$600) per month for automobile expenses (including mileage) incurred in the conduct of his duties on behalf of the Board. The use of this allowance shall be at the Employee's discretion and shall not require any documentation. Such automobile allowance shall be treated as taxable income to the Employee. The Organization shall report the allowance for California State Teachers' Retirement System (CalSTRS) purposes only to the extent permitted by applicable law and CalSTRS regulations.

C. The Board shall provide Employee an allowance of Two Hundred Dollars (\$200) per month, which shall be used to defray the cost of obtaining and using his personal cellular telephone for Board business. Personal use of the cellular telephone is authorized, provided that the cell phone shall also be available and utilized by the Employee, at no further cost to the Board, for the purpose of conducting Board business. The Employee shall provide the Board with his cell phone number to facilitate use of that telephone in conducting Board business. Such cellular telephone allowance shall be treated as taxable income to the Employee to the extent expressly permitted by CalSTRS regulations.

D. Sick Leave: The Employee shall accrue sick leave at a rate of one (1) day per month for a maximum of twelve (12) days per year. The Employee may use personal business/personal necessity days as necessary from his sick leave for a maximum of nine (9) days per year. Unused and earned sick leave days may be accumulated and carried over from year to year.

E. The Organization shall report all compensation and benefits in accordance with applicable CalSTRS rules and the Teachers' Retirement Law. The parties acknowledge that NOO operates charter schools that participate in CalSTRS. This Agreement is intended to satisfy the requirement that individuals performing creditable service for charter schools be employed pursuant to publicly available written contractual agreements. Employee acknowledges that eligibility for CalSTRS membership and the determination of creditable service is governed by the Teachers' Retirement Law and is subject to final determination by CalSTRS.

VII. Evaluation

The Board shall at least annually evaluate the performance of the Employee. This evaluation shall be in writing, and based upon, but not limited to, the Employee's performance of the duties and responsibilities outlined in Section V, "Duties and Responsibilities," of this Agreement.

VIII. Termination

This Agreement may be terminated by any of the following events:

- a. Mutual Agreement: This Agreement may be terminated by mutual written agreement of the parties; or
- b. Retirement, Resignation, Permanent Disability or Death: This Agreement will be terminated in the event of Employee's retirement, resignation, permanent disability or death (permanent disability shall exist when Employee suffers from a condition of mind or body that indefinitely prevents Employee from further performance of Employee's essential duties, with or without reasonable accommodation); or
- c. Charter Non-Renewal or Revocation: Board may terminate this Agreement upon the effective date of non-renewal or revocation of New Opportunities or Family First Charter Petitions; or
- d. Early Termination without Cause: Board may unilaterally and without cause or advance notice terminate this Agreement and Employee's employment by paying to Employee a gross amount equivalent to twelve (12) months of Employee's then salary, or an amount equivalent to Employee's salary for the remaining Term of the Agreement, whichever is less ("Separation Payment"), upon the signing of a separation and general release agreement in a form acceptable to the Board. The Separation Payment will be made within 45 days of Employee's execution of the release agreement unless the Parties agree to a different timeline. Any Separation Payment pursuant to this section shall not be treated as creditable compensation for CalSTRS purposes except to the extent required by applicable law. Should Employee refuse to execute the separation and general release agreement pursuant to this paragraph, Board may terminate Employee without making any Separation Payment; or
- e. Discharge for Cause: Board may discharge Employee for cause. Cause includes but is not limited to the following: breach of this Agreement, conduct prohibited by the Employee Handbook, Employee's failure to perform the duties set forth in

this Agreement, violation of law or conviction of any felony or other criminal offense, or failure to maintain the requirements of the position.

Prior to discharge for cause, Employee shall be provided with a statement of charges and given an opportunity to respond orally or in writing to such charges. Employee shall be entitled to appear personally before the Board to present any evidence or testimony to contest the statement of charges. If Employee chooses to be accompanied by legal counsel at such meeting, Employee shall bear any cost therein involved. Employee shall be provided the decision of the Board in writing. The decision of the Board shall be final and this Agreement may be terminated as of the date of that decision.

During the pendency of any disciplinary proceedings or during the notice period for termination without cause, the Board reserves the right to place Employee on paid administrative leave status.

IX. Governing Law

This Agreement will be governed by, construed, and enforced in accordance with the laws of the State of California. Venue to any action or proceeding arising out of this Agreement shall be in Los Angeles County, California.

X. Savings Clause

If any provisions of this contract are held to be contrary to law by final legislative act or a court of competent jurisdiction inclusive of appeals, if any, such provisions shall not be deemed valid and subsisting except to the extent permitted by law, but all other provisions shall continue in full force and effect.

XI. Complete Agreement

This Agreement is the full and complete agreement between the parties hereto. Any amendment, modifications or variations from the terms of this contract shall be in writing and shall be effective only upon approval of such amendment, modification or variation by the Board and the Employee.

IN WITNESS WHEREOF, the parties have duly approved and executed this Agreement on the day and year above written.

BOARD OF DIRECTORS OF
NEW OPPORTUNITIES ORGANIZATION

On behalf of the Board:

Bernie Konig
Board President

Date

Date of Board Approval:

I hereby accept this offer of employment and agree to comply with each and every condition thereof and to perform faithfully all of the duties of employment as Executive Director of New Opportunities Organization.

Date of Acceptance: _____

Paul Guzman

Executive Director Employment Agreement – Exhibit 1

Executive Director Salary Schedule

Effective July 1, 2026

ADMINISTRATION						
Executive Director	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$ 178,684.32	\$ 183,151.43	\$ 187,730.21	\$ 193,362.12	\$ 199,162.98	\$ 205,137.87

**RESOLUTION OF THE BOARD OF DIRECTORS OF
NEW OPPORTUNITIES ORGANIZATION
APPROVING EXECUTIVE DIRECTOR COMPENSATION
Resolution Number 2526-001**

WHEREAS, New Opportunities Organization, a nonprofit public benefit corporation (“Organization”), operates charter schools under the direction and oversight of its Board of Directors (“Board”);

WHEREAS, pursuant to the Nonprofit Integrity Act of 2004, and specifically California Government Code section 12586(g), the Board must review and approve the compensation, including benefits, of the School’s Chief Executive Officer/Executive Director (“ED”) to assure that it is just and reasonable;

WHEREAS, in order to attract and retain the most qualified candidates for the ED position, it is essential that the Organization offer compensation that is competitive;

WHEREAS, the Board proposes to obtain the services of the ED under terms and conditions set forth in the attached Employment Agreement; and

WHEREAS, the Board has considered the following factors in order to determine that the ED’s proposed compensation and benefits as set forth herein are just and reasonable: the proposed compensation, including benefits, is competitive with market rate compensation for similarly situated executives at the Centinela Valley Union High School District, the School’s authorizer and similar authorizers, as reflected in publically available data; and the proposed compensation is reasonable given the ED’s job duties, expectations and responsibilities.

NOW, THEREFORE, in light of the foregoing findings and determinations, the Board finds, resolves and determines the following:

Section 1. The Board has independently reviewed the ED’s compensation, including benefits, as set forth in the attachments hereto and has determined that they are just and reasonable.

Section 2. The ED’s compensation, including benefits, as set forth in the attachments hereto, are hereby adopted and approved.

Approved at a duly held regular meeting of the Board of Directors of New Opportunities Organization on **June 24, 2026**.

New Opportunities Organization
Board Secretary

DATE