



## California Online Public Schools

### California Online Public Schools

### California Online Public Schools (CalOPS) Board Meeting

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#### Date and Time

Tuesday December 10, 2024 at 4:00 PM PST

#### Location

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

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

1201 Cara Road, Dinuba, CA 93618

32946 Calle San Marcos, San Juan Capistrano, 92675

3753 W. Norberry Street, Lancaster, CA 93536

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

4108 W Avenue J6, Lancaster, CA 93536

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#### Join Zoom Meeting

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

Meeting ID: 928 4357 6813

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

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

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Agenda

|    | Purpose                   | Presenter           | Time    |
|----|---------------------------|---------------------|---------|
| I. | Opening Items             |                     | 4:00 PM |
| A. | Call the Meeting to Order | Elaine Pavlich      |         |
| B. | Roll Call                 | Eva McGahey         |         |
| C. | Approval of Agenda        | Vote Elaine Pavlich |         |

II. Public Comment

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

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

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

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

III. Oral Reports

- |    |                         |     |                |
|----|-------------------------|-----|----------------|
| A. | Superintendent's Report | FYI | Richard Savage |
|----|-------------------------|-----|----------------|
1. General School Updates

|   | Purpose | Presenter     | Time |
|---|---------|---------------|------|
| 2. Sponsoring District(s) Update<br>3. 2024-25 Enrollment Updates   |         |               |      |
| <b>B.</b> Principals' Report (attached)   | FYI     |               |      |
| 1. Elementary School - Marcus White<br>2. Middle School - Heather Tamayo<br>3. High School - Matt Brockway  |         |               |      |
| <b>C.</b> Charter Impact Financial Report for CalOPS  | FYI     | Jason Sitomer |      |
| 1. CalOPS First Interim Financial Update and Consolidated Financial Report (attached)<br>2. Fall One Reporting Update (attached)<br>3. Audit Review |         |               |      |
| <b>D.</b> Policy, Compliance, and State Accountability Report   | FYI     | Dan Hertzler  |      |
| 1. Board Training Update  |         |               |      |
| <b>E.</b> Educational Services Report   | FYI     | Leslie Dombek |      |
| 1. 2024-25 School Enhancement Target Quarterly Review (attached)  |         |               |      |

#### IV. Consent Items

|  |      |                 |  |
|--|------|-----------------|--|
| <b>A.</b> Approval of Minutes from the November 12, 2024 CalOPS Board Meeting (attached) | Vote |                 |  |
| <b>B.</b> Ratification of Special Education Service Contracts (attached)                 | Vote | Phil Wenker     |  |
| <b>C.</b> Approval of Staffing Report (attached)   | Vote | Stephen Ford    |  |
| <b>D.</b> Approval of Expenditures over \$20k (attached)                                 | Vote | LaChelle Carter |  |
| <b>E.</b> Approval of Check Registry (attached)  | Vote | Jason Sitomer   |  |

|   | Purpose | Presenter     | Time |
|---|---------|---------------|------|
| <b>F.</b> Approval of Independent Contractor Agreements (attached)                        | Vote    | Steve Ford    |      |
| <b>G.</b> Approval of Transitional Kindergarten (TK) Teacher Assignment Policy (attached) | Vote    | Steve Ford    |      |
| <b>H.</b> Approval of 2023-24 School Accountability Report Cards (SARCs) (attached)       | Vote    | Leslie Dombek |      |
| 1. CalOPS Southern California SARC  |         |               |      |
| 2. CalOPS Northern California SARC  |         |               |      |
| 3. CalOPS North Bay SARC  |         |               |      |
| 4. CalOPS Monterey Bay SARC   |         |               |      |
| 5. CalOPS Central Valley SARC   |         |               |      |
| 6. CalOPS Central Coast SARC  |         |               |      |
| <b>I.</b> Approval of 2024 Multi-County Agency Biennial Notice (attached)                 | Vote    | Dan Hertzler  |      |
| 1. Conflict of Interest Code (attached)   |         |               |      |
| <b>J.</b> Approval of Updated Student Technology Policy (attached)                        | Vote    | Dan Hertzler  |      |
| <b>V. Action Items</b>  |         |               |      |
| <b>A.</b> Approval of First Interim Financial Reports (attached)                          | Vote    | Jason Sitomer |      |
| <b>B.</b> Approval of 2023-24 School Year Audit (attached)                                | Vote    | Lili Huang    |      |
| <b>C.</b> Ratification of Operational MOUs  | Vote    | Dan Hertzler  |      |
| 1. CalOPS Northern California and RUSD MOU (attached)                                     |         |               |      |
| 2. CalOPS Monterey Bay and SVUSD MOU (attached)   |         |               |      |
| 3. CalOPS North Bay and MUSD MOU (attached)   |         |               |      |
| <b>VI. Closing Items</b>  |         |               |      |



|   | Purpose | Presenter      | Time |
|---|---------|----------------|------|
| <b>A.</b> Adjourn Meeting   | Vote    | Elaine Pavlich |      |
| Adjournment and Confirmation of the Next Meeting - February 11, 2025 at 4 pm PT |         |                |      |

# Coversheet

## Principals' Report (attached)

|                          |  |
|--------------------------|--|
| <b>Section:</b>          | III. Oral Reports                      |
| <b>Item:</b>             | B. Principals' Report (attached)       |
| <b>Purpose:</b>          | FYI                                    |
| <b>Submitted by:</b>     |  |
| <b>Related Material:</b> | CalOPS Principals' Report 12.10.24.pdf |

## CalOPS Principals' Report

### December 2024-25

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### Site Reports

#### Matthew Brockway, High School Principal

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

Greetings from High School,

We have been working diligently with our caretakers and students to hold mid-semester conferences. Our goal is always to support students in any way possible to be the most successful version of themselves. We are continuing to build our tiered re-engagement process to assist those students that need it the most. I am thankful for each and every one of the staff members and administrators here, and all of the work that we accomplish together.

#### Marcus White, Elementary Principal

**Site Administrator for Central Region - Central Valley and Central Coast**

Greetings From Elementary,

We are currently working with a real sense of urgency helping our students find success. Teachers are actively reaching out and working with students who need a little extra support. Additionally, they are partnering with Caretakers and empowering them with tips and strategies in order to further support our students. Winter Break is coming quickly and we want our students in the most advantageous positions before they leave for break. We are excited about all of the learning that has taken place thus far. However, there is still much work to be done.

Heather Tamayo, Middle School Principal  
Site Administrator for Southern Region - Southern California

Greetings. The Middle School Team continues their commitment to understanding our new curriculums and platforms so that we can best serve, support and guide our families. Our teachers have embraced their new role as homeroom teachers, and are finding the balance of working within their content area, while providing consistent, intense support to their homeroom students. We are looking at the data that is available to us to better understand the individual needs of our children. Currently, we are utilizing Parsec Education to analyze the results of the first i-Ready Diagnostic, and where our efforts are best directed. December brings our first proctored Smarter Balanced Interim Assessment. Beyond the data that this will provide, we hope to prepare our students for the switch from in-person to virtual CAASPP testing in the spring.

Our staff understands that each day comes with new challenges that will grow us, yet take pride in the work that we have done up to this point.

Enrollment Update  
Month for Report: November

|  | Elementary School | Middle School | High School | Total |
|--|-------------------|---------------|-------------|-------|
| Enrolled   | 2052              | 1635          | 3794        | 7481  |
| Active Applications (submitted/modified within the past 2 weeks) | 30                | 37            | 68          | 135   |
| Stale Applications   | 312               | 250           | 461         | 1023  |
| Updated: December 2, 2024  |                   |               |             |       |



## Outreach Update

Hello! We have a lot of new initiatives we are currently implementing as a part of our Marketing/Outreach efforts.

- We are in the process of launching SMS Marketing to all prospective families to establish a new line of communication and a new way to reach more families!
- We now have a team of staff members making outbound calls to all prospective families that request information about our school via our website. We see between 50-80 new information requests per day and each person receives a personal phone call. We are thrilled to have seen an increase in our enrollment numbers as a result of this herculean effort!
- CalOPS has a new Brand Sound created and produced specifically for our school! This audio will be used for all of our ad campaigns and video content moving forward.
- California Online Public Schools is now on TikTok and gearing up to launch on X this month. Visit all of our social media platforms here: [Facebook](#), [Instagram](#), [LinkedIn](#), [TikTok](#), [YouTube](#).
- We recently launched a new Homepage remodel on our website! Check it out [here](#).

We are always brainstorming new, creative ways to showcase our school, staff, students and families on our digital and social media platforms. Here are a few of our current campaigns:

- Two Student Highlights per month! We are actively spotlighting students who are achieving extracurricular wins, overcoming challenges, celebrating personal successes, etc. [Here](#) is an example of our most recent highlight.
- We are collecting stories about the unique ways that our staff and families celebrate the holiday season whether that be a family tradition, a cultural celebration, a special recipe etc. This will be a part of our December social media campaign, "12 Days of Holiday Traditions".
- We are preparing to launch our new ad campaign targeted towards the Second Semester with the goal to increase our enrollment numbers as we approach the new semester.

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## Engagement Activities

### Recent Engagement Activities

#### Northern Region - *Monterey Bay, North Bay and NorCal*

- In-Person Field Trips are paused for 1st semester.

#### Central Region - *Central Valley and Central Coast*

- In-Person Field Trips are paused for 1st semester.

#### Southern Region - *SoCal*

- **UCLA School Tour for Middle School AVID** - Friday, November 2nd (9:45 am - 12:00 pm)



University of California, Los Angeles: 405 Hilgard Avenue, Los Angeles, CA 90095

Total attendance: 27 CalOPS students, 0 non-CalOPS students, 37 adults, 4 staff (68 total attendees)

## Virtual Field Trips - *All Six School Locations*

- **Manitoba Museum Presents: People of the North** - Monday, November 4th (10:00 am - 11:00 am)  
Target Grades: K-5, but all are welcome  
Total attendance: 7 CalOPS students, 0 non-CalOPS students, 6 adults, 1 staff (14 total attendees)
- **Northwest Trek Wildlife Presents: Wild Survivors** - Friday, November 8th (9:00 am - 10:00 am)  
Target Grades: 3-8, but all are welcome  
Total attendance: 9 CalOPS students, 0 non-CalOPS students, 8 adults, 1 staff (18 total attendees)
- **Alaska SeaLife Center Presents: Alaskan Tide Pool Travels** - Friday, November 15th (11:00 am - 12:00 pm)  
Target Grades: TK-5, but all are welcome  
Total attendance: 22 CalOPS students, 0 non-CalOPS students, 19 adults, 2 staff (43 total attendees)
- **Author Talk with Sue Fliess: How to Hide a Turkey** - Friday, November 22nd (10:00 am - 11:00 am)  
Target Grades: K-3, but all are welcome  
Total attendance: 19 CalOPS students, 0 non-CalOPS students, 19 adults, 3 staff (41 total attendees)

## Upcoming Engagement Activities

### Northern Region - *Monterey Bay, North Bay and NorCal*

- In-Person Field Trips are paused for 1st semester.

### Central Region - *Central Valley and Central Coast*

- In-Person Field Trips are paused for 1st semester.

### Southern Region - *SoCal*

- December 11, 2024: Second Harvest Food Bank Harvest Solutions Farm Volunteer Opportunity for students age 7+ along with their caretakers and guests. In conjunction with the University of California South Coast Research and Extension Center and Solutions for Urban Agriculture, families will plant, harvest, weed or maintain the fields at the Harvest Solutions Farm. RSVPs required in advance.
- January 14, 2025: Los Angeles Regional Food Bank Volunteer Opportunity for students age 14 and higher along with their caretakers and guests. Families will sort and assemble

produce bags or assemble non-perishable food boxes. RSVPs required in advance.

- In-Person Field Trips are paused for 1st semester.

### Virtual Field Trips - *All Six School Locations*

- **Art Smiles!** - Wednesday, December 4th (9:00 am - 10:00 am)  
Target Grades: 3-5, but all are welcome
  - **Virtual Planetarium** - Wednesday, November 11th (11:00 am - 12:00 pm)  
Target Grades: TK-3, but all are welcome
  - **Whales of the West Coast** - Thursday, December 12th (9:00 am - 10:00 am)  
Target Grades: 4-8, but all are welcome
  - **Fun and Famous Holiday Poems** - Tuesday, December 17th (11:00 am - 12:00 pm)  
Target Grades: K-4, but all are welcome
-

# Coversheet

## Charter Impact Financial Report for CalOPS

|                          |   |
|--------------------------|---|
| <b>Section:</b>          | III. Oral Reports   |
| <b>Item:</b>             | C. Charter Impact Financial Report for CalOPS                                       |
| <b>Purpose:</b>          | FYI   |
| <b>Submitted by:</b>     |   |
| <b>Related Material:</b> | CalOps_FY25_10_Monthly Financial Update.pdf<br>CalOPS Fall One Reporting Update.pdf |





# California Online Public Schools

Monthly Financial Presentation – October 2024

# Summary



| Revenue   |                           | TOTAL          |                |               |
|-----------|---------------------------|----------------|----------------|---------------|
|           | Enrollment                | 7,002          | 7,002          | 0.00          |
|           | ADA                       | 6,862          | 6,862          | 0.00          |
|           |                           | Sep Update     | 1st Interim    | Variance      |
|           | State Aid-Rev Limit       | \$ 88,135,421  | \$ 88,125,763  | (\$9,658)     |
|           | Federal Revenue           | 2,923,973      | 2,938,528      | 14,555        |
|           | Other State Revenue       | 12,984,752     | 12,962,132     | (22,620)      |
|           | Other Local Revenue       | 129,279        | 127,738        | (1,541)       |
|           | Total Revenue             | \$ 104,173,425 | \$ 104,154,161 | (\$19,265)    |
| Expenses  |                           |                |                |               |
|           | Certificated Salaries     | \$ 57,137,388  | \$ 57,170,870  | \$33,483      |
|           | Classified Salaries       | 2,894,964      | 2,905,260      | 10,296        |
|           | Benefits                  | 18,189,886     | 19,803,053     | 1,613,167     |
|           | Books and Supplies        | 6,840,358      | 7,211,988      | 371,630       |
|           | Subagreement Services     | 1,609,576      | 1,646,948      | 37,372        |
|           | Operations                | 2,285,835      | 2,221,776      | (64,059)      |
|           | Facilities                | 919,676        | 890,891        | (28,785)      |
|           | Professional Services     | 5,365,972      | 6,003,812      | 637,840       |
|           | Depreciation              | 58,222         | 58,221         | (1)           |
|           | Interest                  | 0              | 0              | 0             |
|           | Total Expenses            | \$ 95,301,877  | \$ 97,912,820  | \$2,610,943   |
| Full-Year |                           |                |                |               |
|           | Total Surplus(Deficit)    | \$ 8,871,549   | \$ 6,241,341   | (\$2,630,208) |
|           | Beginning Fund Balance    | \$26,205,027   | \$26,205,027   | \$0           |
|           | Ending Fund Balance       | \$ 35,076,576  | \$32,446,368   | (\$2,630,208) |
|           | As a % of Annual Expenses | 37%            | 33%            |               |



## Highlights

- **Attendance:** Projections flat to prior month
- **Revenue:** minimal decrease, due to PY Lottery adjustments
- **Expenses: +\$2.6M**, driven by Health/Retirement Benefits (\$1.6M) and Marketing (\$635K)
- **Surplus: \$6.2M** (6.4% of expenses)
- **Ending Fund balance: \$32M**
- **Cash: \$28.7M** as of 10/31

# Attendance Data and Metrics



- Attendance will be updated throughout the year
- Projected Enrollment: **7,002**
- Projected ADA: **6,862** (98% attendance rate)

## SoCal

| Enrollment & Per Pupil Data |                 |               |
|-----------------------------|-----------------|---------------|
|                             | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment          | 4,196           | 4,983         |
| ADA                         | 4,112           | 4,883         |
| Attendance Rate             | 98.0%           | 98.0%         |
| Unduplicated %              | 55.7%           | 55.7%         |
| Revenue per ADA             | \$15,112        | \$14,891      |
| Expenses per ADA            | \$13,999        | \$14,420      |

## Central Valley

| Enrollment & Per Pupil Data |                 |               |
|-----------------------------|-----------------|---------------|
|                             | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment          | 632             | 816           |
| ADA                         | 619             | 799           |
| Attendance Rate             | 98.0%           | 98.0%         |
| Unduplicated %              | 67.8%           | 67.8%         |
| Revenue per ADA             | \$16,503        | \$16,111      |
| Expenses per ADA            | \$14,095        | \$15,645      |

## NorCal

| Enrollment & Per Pupil Data |                 |               |
|-----------------------------|-----------------|---------------|
|                             | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment          | 1,399           | 1,760         |
| ADA                         | 1,371           | 1,725         |
| Attendance Rate             | 98.0%           | 98.0%         |
| Unduplicated %              | 54.7%           | 54.7%         |
| Revenue per ADA             | \$15,012        | \$14,741      |
| Expenses per ADA            | \$13,783        | \$14,365      |

## North Bay

| Enrollment & Per Pupil Data |                 |               |
|-----------------------------|-----------------|---------------|
|                             | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment          | 142             | 161           |
| ADA                         | 139             | 158           |
| Attendance Rate             | 98.0%           | 98.0%         |
| Unduplicated %              | 59.6%           | 59.6%         |
| Revenue per ADA             | \$15,551        | \$15,815      |
| Expenses per ADA            | \$13,639        | \$15,458      |

## Monterey Bay

| Enrollment & Per Pupil Data |                 |               |
|-----------------------------|-----------------|---------------|
|                             | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment          | 491             | 564           |
| ADA                         | 481             | 552           |
| Attendance Rate             | 98.0%           | 98.0%         |
| Unduplicated %              | 43.5%           | 43.5%         |
| Revenue per ADA             | \$14,585        | \$14,408      |
| Expenses per ADA            | \$13,360        | \$14,089      |

## Central Coast

| Enrollment & Per Pupil Data |                 |               |
|-----------------------------|-----------------|---------------|
|                             | <u>Forecast</u> | <u>Budget</u> |
| Average Enrollment          | 142             | 138           |
| ADA                         | 139             | 135           |
| Attendance Rate             | 98.0%           | 98.0%         |
| Unduplicated %              | 52.0%           | 52.0%         |
| Revenue per ADA             | \$14,703        | \$14,635      |
| Expenses per ADA            | \$12,828        | \$14,384      |

# Revenue

- FY25 annual revenue forecasted at \$104M; -\$20K to prior month driven by PY Lottery

## SoCal

### Revenue

|                      | Year-to-Date         |                      |                   | Annual/Full Year     |                      |                        |
|----------------------|----------------------|----------------------|-------------------|----------------------|----------------------|------------------------|
|                      | Actual               | Budget               | Fav/(Unf)         | Forecast             | Budget               | Fav/(Unf)              |
| State Aid-Rev Limit  | \$ 16,993,975        | \$ 15,072,446        | \$ 1,921,529      | \$ 52,471,868        | \$ 62,774,775        | \$ (10,302,907)        |
| Federal Revenue      | 52,974               | 349,366              | (296,392)         | 1,736,264            | 1,612,417            | 123,847                |
| Other State Revenue  | 951,806              | 1,572,548            | (620,742)         | 7,887,815            | 8,808,554            | (920,740)              |
| Other Local Revenue  | 16,743               | 21,465               | (4,722)           | 59,673               | 64,395               | (4,722)                |
| <b>Total Revenue</b> | <b>\$ 18,015,498</b> | <b>\$ 17,015,825</b> | <b>\$ 999,673</b> | <b>\$ 62,155,621</b> | <b>\$ 73,260,142</b> | <b>\$ (11,104,522)</b> |

## Central Valley

### Revenue

|                      | Year-to-Date        |                     |                     | Annual/Full Year     |                      |                       |
|----------------------|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|
|                      | Actual              | Budget              | Fav/(Unf)           | Forecast             | Budget               | Fav/(Unf)             |
| State Aid-Rev Limit  | \$ 2,206,270        | \$ 2,347,860        | \$ (141,590)        | \$ 8,622,178         | \$ 11,289,624        | \$ (2,667,447)        |
| Federal Revenue      | -                   | 61,487              | (61,487)            | 351,915              | 282,427              | 69,488                |
| Other State Revenue  | 144,403             | 264,454             | (120,051)           | 1,243,095            | 1,471,790            | (228,695)             |
| Other Local Revenue  | 169                 | -                   | 169                 | 169                  | -                    | 169                   |
| <b>Total Revenue</b> | <b>\$ 2,350,842</b> | <b>\$ 2,673,801</b> | <b>\$ (322,959)</b> | <b>\$ 10,217,356</b> | <b>\$ 13,043,841</b> | <b>\$ (2,826,485)</b> |

## NorCal

### Revenue

|                      | Year-to-Date        |                     |                     | Annual/Full Year     |                      |                       |
|----------------------|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|
|                      | Actual              | Budget              | Fav/(Unf)           | Forecast             | Budget               | Fav/(Unf)             |
| State Aid-Rev Limit  | \$ 3,797,353        | \$ 4,421,234        | \$ (623,881)        | \$ 17,415,595        | \$ 22,089,481        | \$ (4,673,886)        |
| Federal Revenue      | -                   | 113,492             | (113,492)           | 576,177              | 527,164              | 49,013                |
| Other State Revenue  | 315,202             | 522,857             | (207,655)           | 2,542,807            | 2,981,749            | (438,942)             |
| Other Local Revenue  | 19,988              | 11,470              | 8,518               | 43,406               | 35,419               | 7,988                 |
| <b>Total Revenue</b> | <b>\$ 4,132,543</b> | <b>\$ 5,069,052</b> | <b>\$ (936,509)</b> | <b>\$ 20,577,984</b> | <b>\$ 25,633,812</b> | <b>\$ (5,055,828)</b> |

# Revenue

- FY25 annual revenue forecasted at \$104M; -\$20K to prior month driven by PY Lottery

## North Bay

### Revenue

|                      | Year-to-Date      |                   |                    | Annual/Full Year    |                     |                     |
|----------------------|-------------------|-------------------|--------------------|---------------------|---------------------|---------------------|
|                      | Actual            | Budget            | Fav/(Unf)          | Forecast            | Budget              | Fav/(Unf)           |
| State Aid-Rev Limit  | \$ 395,933        | \$ 440,785        | \$ (44,852)        | \$ 1,803,819        | \$ 2,117,942        | \$ (314,123)        |
| Federal Revenue      | -                 | 13,239            | (13,239)           | 70,693              | 67,888              | 2,805               |
| Other State Revenue  | 39,460            | 57,815            | (18,355)           | 289,470             | 312,527             | (23,057)            |
| Other Local Revenue  | 27                | 41                | (14)               | 108                 | 122                 | (14)                |
| <b>Total Revenue</b> | <b>\$ 435,420</b> | <b>\$ 511,878</b> | <b>\$ (76,458)</b> | <b>\$ 2,164,090</b> | <b>\$ 2,498,479</b> | <b>\$ (334,389)</b> |

## Monterey Bay

|                      | Year-to-Date      |                     |                       | Annual/Full Year    |                     |                       |
|----------------------|-------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------|
|                      | Actual            | Budget              | Fav/(Unf)             | Forecast            | Budget              | Fav/(Unf)             |
| State Aid-Rev Limit  | \$ 674,346        | \$ 1,588,711        | \$ (914,365)          | \$ 6,041,975        | \$ 7,030,076        | \$ (988,101)          |
| Federal Revenue      | -                 | 27,754              | (27,754)              | 157,449             | 128,489             | 28,960                |
| Other State Revenue  | 74,896            | 153,112             | (78,216)              | 778,522             | 899,863             | (121,341)             |
| Other Local Revenue  | 5,196             | 3,429               | 1,767                 | 12,054              | 10,286              | 1,767                 |
| <b>Total Revenue</b> | <b>\$ 754,438</b> | <b>\$ 1,773,005</b> | <b>\$ (1,018,567)</b> | <b>\$ 6,989,999</b> | <b>\$ 8,068,713</b> | <b>\$ (1,078,714)</b> |

## Central Coast

|                      | Year-to-Date      |                   |                     | Annual/Full Year    |                     |                  |
|----------------------|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|
|                      | Actual            | Budget            | Fav/(Unf)           | Forecast            | Budget              | Fav/(Unf)        |
| State Aid-Rev Limit  | \$ 240,904        | \$ 392,764        | \$ (151,860)        | \$ 1,770,328        | \$ 1,747,657        | \$ 22,671        |
| Federal Revenue      | -                 | 7,820             | (7,820)             | 46,030              | 35,568              | 10,462           |
| Other State Revenue  | 25,324            | 36,915            | (11,591)            | 220,424             | 218,135             | 2,289            |
| Other Local Revenue  | 5,314             | 3,507             | 1,807               | 12,328              | 10,521              | 1,807            |
| <b>Total Revenue</b> | <b>\$ 271,542</b> | <b>\$ 441,005</b> | <b>\$ (169,463)</b> | <b>\$ 2,049,110</b> | <b>\$ 2,011,881</b> | <b>\$ 37,229</b> |

# Expenses

- FY24 annual expenses forecasted at **\$98M; +\$2.6M** to prior month driven by benefits (+\$1.6M), marketing (+\$635K), and textbooks/curricula (+\$370K)

## SoCal

### Expenses

|                       | Year-to-Date         |                      |                       | Annual/Full Year     |                      |                      |
|-----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|
|                       | Actual               | Budget               | Fav/(Unf)             | Forecast             | Budget               | Fav/(Unf)            |
| Certificated Salaries | \$ 14,910,632        | \$ 10,356,523        | \$ (4,554,109)        | \$ 34,023,543        | \$ 32,196,330        | \$ (1,827,213)       |
| Classified Salaries   | 754,428              | 204,332              | (550,096)             | 1,729,160            | 735,595              | (993,565)            |
| Benefits              | 4,011,676            | 3,646,917            | (364,759)             | 11,519,928           | 11,292,382           | (227,546)            |
| Books and Supplies    | 1,919,757            | 3,150,390            | 1,230,633             | 4,360,863            | 11,215,400           | 6,854,537            |
| Subagreement Services | 175,922              | 1,667,737            | 1,491,815             | 1,003,306            | 5,648,500            | 4,645,194            |
| Operations            | 666,876              | 254,800              | (412,076)             | 1,331,493            | 764,400              | (567,093)            |
| Facilities            | 231,868              | 248,933              | 17,065                | 572,257              | 746,800              | 174,543              |
| Professional Services | 1,195,729            | 2,654,538            | 1,458,809             | 3,598,801            | 8,340,629            | 4,741,828            |
| Depreciation          | 722                  | 800                  | 78                    | 2,170                | 2,400                | 230                  |
| <b>Total Expenses</b> | <b>\$ 23,867,610</b> | <b>\$ 22,184,970</b> | <b>\$ (1,682,640)</b> | <b>\$ 58,141,522</b> | <b>\$ 70,942,436</b> | <b>\$ 12,800,915</b> |

## Central Valley

### Expenses

|                       | Year-to-Date        |                     |                     | Annual/Full Year    |                      |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
|                       | Actual              | Budget              | Fav/(Unf)           | Forecast            | Budget               | Fav/(Unf)           |
| Certificated Salaries | \$ 2,538,406        | \$ 1,699,802        | \$ (838,604)        | \$ 5,417,186        | \$ 5,284,338         | \$ (132,847)        |
| Classified Salaries   | 127,870             | 33,537              | (94,333)            | 274,684             | 120,732              | (153,952)           |
| Benefits              | 669,084             | 640,724             | (28,360)            | 1,919,887           | 2,059,361            | 139,474             |
| Books and Supplies    | 299,401             | 499,955             | 200,554             | 662,128             | 1,957,500            | 1,295,372           |
| Subagreement Services | 13,026              | 317,637             | 304,611             | 137,646             | 1,685,200            | 1,547,554           |
| Operations            | 104,293             | 22,033              | (82,260)            | 204,397             | 66,100               | (138,297)           |
| Facilities            | 13,654              | 12,800              | (854)               | 64,923              | 38,400               | (26,523)            |
| Professional Services | 186,041             | 462,095             | 276,054             | 558,629             | 1,454,632            | 896,003             |
| <b>Total Expenses</b> | <b>\$ 3,951,775</b> | <b>\$ 3,688,583</b> | <b>\$ (263,192)</b> | <b>\$ 9,239,480</b> | <b>\$ 12,666,264</b> | <b>\$ 3,426,783</b> |

## NorCal

### Expenses

|                       | Year-to-Date        |                     |                     | Annual/Full Year     |                      |                     |
|-----------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
|                       | Actual              | Budget              | Fav/(Unf)           | Forecast             | Budget               | Fav/(Unf)           |
| Certificated Salaries | \$ 5,312,788        | \$ 3,662,459        | \$ (1,650,329)      | \$ 11,685,277        | \$ 11,385,843        | \$ (299,434)        |
| Classified Salaries   | 268,526             | 72,259              | (196,267)           | 593,514              | 260,134              | (333,380)           |
| Benefits              | 1,417,235           | 1,320,732           | (96,503)            | 3,998,704            | 4,148,243            | 149,539             |
| Books and Supplies    | 622,724             | 1,406,006           | 783,282             | 1,430,318            | 4,069,200            | 2,638,882           |
| Subagreement Services | 61,104              | 708,745             | 647,641             | 336,964              | 2,036,400            | 1,699,436           |
| Operations            | 235,330             | 78,233              | (157,097)           | 456,922              | 234,700              | (222,222)           |
| Facilities            | 62,840              | 44,100              | (18,740)            | 176,330              | 132,300              | (44,030)            |
| Professional Services | 457,313             | 852,938             | 395,625             | 1,172,893            | 2,647,071            | 1,474,178           |
| Depreciation          | 18,683              | 21,800              | 3,117               | 56,051               | 65,400               | 9,349               |
| <b>Total Expenses</b> | <b>\$ 8,456,543</b> | <b>\$ 8,167,272</b> | <b>\$ (289,271)</b> | <b>\$ 19,906,974</b> | <b>\$ 24,979,290</b> | <b>\$ 5,072,317</b> |

# Expenses

- FY24 annual expenses forecasted at **\$98M; +\$2.6M** to prior month driven by benefits (+\$1.6M), marketing (+\$635K), and textbooks/curricula (+\$370K)

## North Bay

### Expenses

|                       | Year-to-Date      |                   |                    |
|-----------------------|-------------------|-------------------|--------------------|
|                       | Actual            | Budget            | Fav/(Unf)          |
| Certificated Salaries | \$ 506,977        | \$ 332,951        | \$ (174,026)       |
| Classified Salaries   | 25,573            | 6,569             | (19,004)           |
| Benefits              | 134,168           | 128,233           | (5,935)            |
| Books and Supplies    | 57,555            | 142,462           | 84,907             |
| Subagreement Services | 1,716             | 47,083            | 45,367             |
| Operations            | 20,419            | 4,867             | (15,552)           |
| Facilities            | 2,756             | 3,800             | 1,044              |
| Professional Services | 35,929            | 89,164            | 53,235             |
| <b>Total Expenses</b> | <b>\$ 785,093</b> | <b>\$ 755,129</b> | <b>\$ (29,964)</b> |

|                       | Annual/Full Year    |                     |                   |
|-----------------------|---------------------|---------------------|-------------------|
|                       | Forecast            | Budget              | Fav/(Unf)         |
| Certificated Salaries | \$ 1,153,791        | \$ 1,035,077        | \$ (118,715)      |
| Classified Salaries   | 58,560              | 23,649              | (34,911)          |
| Benefits              | 438,196             | 417,947             | (20,249)          |
| Books and Supplies    | 139,803             | 499,000             | 359,197           |
| Subagreement Services | 29,716              | 164,900             | 135,184           |
| Operations            | 42,911              | 14,600              | (28,311)          |
| Facilities            | 14,275              | 11,400              | (2,875)           |
| Professional Services | 126,380             | 275,449             | 149,069           |
| <b>Total Expenses</b> | <b>\$ 2,003,632</b> | <b>\$ 2,442,021</b> | <b>\$ 438,389</b> |

## Monterey Bay

### Expenses

|                       | Year-to-Date        |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|
|                       | Actual              | Budget              | Fav/(Unf)           |
| Certificated Salaries | \$ 1,634,396        | \$ 1,174,090        | \$ (460,306)        |
| Classified Salaries   | 83,116              | 23,165              | (59,951)            |
| Benefits              | 444,828             | 448,945             | 4,117               |
| Books and Supplies    | 199,976             | 340,766             | 140,790             |
| Subagreement Services | 13,120              | 170,370             | 157,250             |
| Operations            | 66,795              | 15,000              | (51,795)            |
| Facilities            | 9,440               | 4,500               | (4,940)             |
| Professional Services | 117,341             | 278,445             | 161,104             |
| <b>Total Expenses</b> | <b>\$ 2,569,012</b> | <b>\$ 2,455,280</b> | <b>\$ (113,732)</b> |

|                       | Annual/Full Year    |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|
|                       | Forecast            | Budget              | Fav/(Unf)           |
| Certificated Salaries | \$ 3,870,916        | \$ 3,650,007        | \$ (220,909)        |
| Classified Salaries   | 197,175             | 83,392              | (113,783)           |
| Benefits              | 1,495,670           | 1,457,582           | (38,088)            |
| Books and Supplies    | 488,949             | 1,211,000           | 722,051             |
| Subagreement Services | 109,937             | 571,900             | 461,963             |
| Operations            | 144,566             | 45,000              | (99,566)            |
| Facilities            | 49,271              | 13,500              | (35,771)            |
| Professional Services | 404,521             | 857,975             | 453,454             |
| <b>Total Expenses</b> | <b>\$ 6,761,006</b> | <b>\$ 7,890,356</b> | <b>\$ 1,129,350</b> |

## Central Coast

### Expenses

|                       | Year-to-Date      |                   |                 |
|-----------------------|-------------------|-------------------|-----------------|
|                       | Actual            | Budget            | Fav/(Unf)       |
| Certificated Salaries | \$ 373,343        | \$ 297,903        | \$ (75,440)     |
| Classified Salaries   | 19,180            | 5,878             | (13,302)        |
| Benefits              | 105,048           | 114,787           | 9,739           |
| Books and Supplies    | 44,977            | 77,840            | 32,863          |
| Subagreement Services | 1,377             | 34,044            | 32,667          |
| Operations            | 18,995            | 4,967             | (14,028)        |
| Facilities            | 2,315             | 2,600             | 285             |
| Professional Services | 49,065            | 83,761            | 34,696          |
| <b>Total Expenses</b> | <b>\$ 614,300</b> | <b>\$ 621,779</b> | <b>\$ 7,479</b> |

|                       | Annual/Full Year    |                     |                   |
|-----------------------|---------------------|---------------------|-------------------|
|                       | Forecast            | Budget              | Fav/(Unf)         |
| Certificated Salaries | \$ 1,020,157        | \$ 926,121          | \$ (94,036)       |
| Classified Salaries   | 52,167              | 21,159              | (31,007)          |
| Benefits              | 430,668             | 374,211             | (56,457)          |
| Books and Supplies    | 129,928             | 259,200             | 129,272           |
| Subagreement Services | 29,377              | 117,000             | 87,623            |
| Operations            | 41,487              | 14,900              | (26,587)          |
| Facilities            | 13,834              | 7,800               | (6,034)           |
| Professional Services | 142,588             | 256,977             | 114,389           |
| <b>Total Expenses</b> | <b>\$ 1,860,206</b> | <b>\$ 1,977,368</b> | <b>\$ 117,162</b> |



# Fund Balance

## TOTAL

| Year-to-Date           |                      |                                |
|------------------------|----------------------|--------------------------------|
| Actual                 | Budget               | Fav/(Unf)                      |
| Total Surplus(Deficit) | \$ (14,284,050)      | \$ (10,388,448) \$ (3,895,602) |
| Beginning Fund Balance | 26,205,027           | 26,205,027                     |
| Ending Fund Balance    | <u>\$ 11,920,970</u> | <u>\$ 15,816,581</u>           |
|                        | 12.2%                | 13.1%                          |

| Annual/Full Year       |                      |                           |
|------------------------|----------------------|---------------------------|
| Forecast               | Budget               | Fav/(Unf)                 |
| Total Surplus(Deficit) | \$ 6,241,341         | \$ 3,619,133 \$ 2,622,208 |
| Beginning Fund Balance | 26,205,027           | 26,205,027                |
| Ending Fund Balance    | <u>\$ 32,446,368</u> | <u>\$ 29,824,161</u>      |
|                        | 33.1%                | 24.7%                     |

## SoCal

| Year-to-Date              |                      |                             |
|---------------------------|----------------------|-----------------------------|
| Actual                    | Budget               | Fav/(Unf)                   |
| Total Surplus(Deficit)    | \$ (5,852,112)       | \$ (5,169,146) \$ (682,966) |
| Beginning Fund Balance    | 17,528,942           | 17,528,942                  |
| Ending Fund Balance       | <u>\$ 11,676,829</u> | <u>\$ 12,359,797</u>        |
| As a % of Annual Expenses | 20.1%                | 17.4%                       |

| Annual/Full Year       |                      |                           |
|------------------------|----------------------|---------------------------|
| Forecast               | Budget               | Fav/(Unf)                 |
| Total Surplus(Deficit) | \$ 4,014,099         | \$ 2,317,706 \$ 1,696,393 |
| Beginning Fund Balance | 17,528,942           | 17,528,942                |
| Ending Fund Balance    | <u>\$ 21,543,041</u> | <u>\$ 19,846,648</u>      |
|                        | 37.1%                | 28.0%                     |

## Central Valley

| Year-to-Date              |                     |                             |
|---------------------------|---------------------|-----------------------------|
| Actual                    | Budget              | Fav/(Unf)                   |
| Total Surplus(Deficit)    | \$ (1,600,933)      | \$ (1,014,782) \$ (586,151) |
| Beginning Fund Balance    | 3,795,699           | 3,795,699                   |
| Ending Fund Balance       | <u>\$ 2,194,762</u> | <u>\$ 2,780,917</u>         |
| As a % of Annual Expenses | 23.8%               | 22.0%                       |

| Annual/Full Year       |                     |                       |
|------------------------|---------------------|-----------------------|
| Forecast               | Budget              | Fav/(Unf)             |
| Total Surplus(Deficit) | \$ 977,876          | \$ 377,578 \$ 600,298 |
| Beginning Fund Balance | 3,795,699           | 3,795,699             |
| Ending Fund Balance    | <u>\$ 4,773,575</u> | <u>\$ 4,173,276</u>   |
|                        | 51.7%               | 32.9%                 |

## NorCal

| Year-to-Date              |                     |                               |
|---------------------------|---------------------|-------------------------------|
| Actual                    | Budget              | Fav/(Unf)                     |
| Total Surplus(Deficit)    | \$ (4,324,000)      | \$ (3,098,220) \$ (1,225,780) |
| Beginning Fund Balance    | 3,404,488           | 3,404,488                     |
| Ending Fund Balance       | <u>\$ (919,513)</u> | <u>\$ 306,268</u>             |
| As a % of Annual Expenses | -4.6%               | 1.2%                          |

| Annual/Full Year       |                     |                      |
|------------------------|---------------------|----------------------|
| Forecast               | Budget              | Fav/(Unf)            |
| Total Surplus(Deficit) | \$ 671,011          | \$ 654,521 \$ 16,489 |
| Beginning Fund Balance | 3,404,488           | 3,404,488            |
| Ending Fund Balance    | <u>\$ 4,075,498</u> | <u>\$ 4,059,010</u>  |
|                        | 20.5%               | 16.2%                |



# Fund Balance

## North Bay

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

*As a % of Annual Expenses*

| Year-to-Date      |                   |              |
|-------------------|-------------------|--------------|
| Actual            | Budget            | Fav/(Unf)    |
| \$ (349,673)      | \$ (243,251)      | \$ (106,422) |
| 899,520           | 899,520           |              |
| <u>\$ 549,846</u> | <u>\$ 656,269</u> |              |
| 27.4%             | 26.9%             |              |

| Annual/Full Year    |                   |            |
|---------------------|-------------------|------------|
| Forecast            | Budget            | Fav/(Unf)  |
| \$ 160,458          | \$ 56,457         | \$ 104,000 |
| 899,520             | 899,520           |            |
| <u>\$ 1,059,978</u> | <u>\$ 955,978</u> |            |
| 52.9%               | 39.1%             |            |

## Monterey Bay

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

*As a % of Annual Expenses*

| Year-to-Date          |                     |                |
|-----------------------|---------------------|----------------|
| Actual                | Budget              | Fav/(Unf)      |
| \$ (1,814,574)        | \$ (682,275)        | \$ (1,132,299) |
| 319,645               | 319,645             |                |
| <u>\$ (1,494,929)</u> | <u>\$ (362,630)</u> |                |
| -22.1%                | -4.6%               |                |

| Annual/Full Year  |                   |           |
|-------------------|-------------------|-----------|
| Forecast          | Budget            | Fav/(Unf) |
| \$ 228,993        | \$ 178,357        | \$ 50,636 |
| 319,645           | 319,645           |           |
| <u>\$ 548,638</u> | <u>\$ 498,002</u> |           |
| 8.1%              | 6.3%              |           |

## Central Coast

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

*As a % of Annual Expenses*

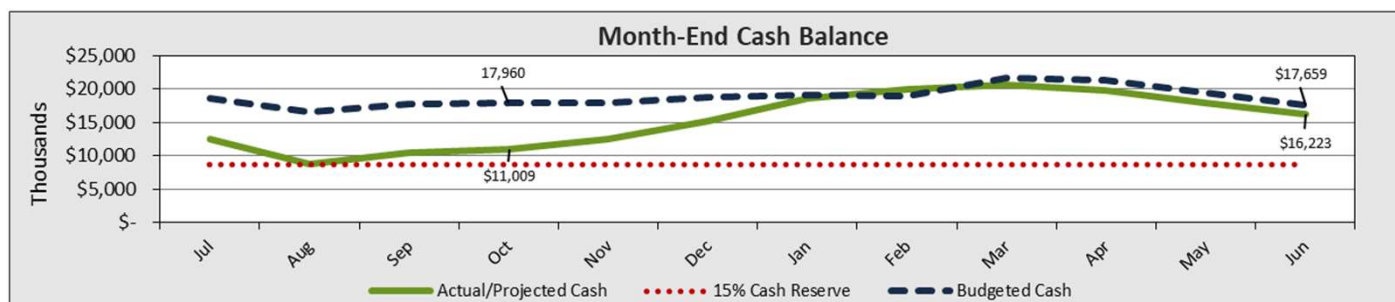
| Year-to-Date       |                  |              |
|--------------------|------------------|--------------|
| Actual             | Budget           | Fav/(Unf)    |
| \$ (342,758)       | \$ (180,774)     | \$ (161,984) |
| 256,733            | 256,733          |              |
| <u>\$ (86,025)</u> | <u>\$ 75,959</u> |              |
| -4.6%              | 3.8%             |              |

| Annual/Full Year  |                   |            |
|-------------------|-------------------|------------|
| Forecast          | Budget            | Fav/(Unf)  |
| \$ 188,904        | \$ 34,514         | \$ 154,390 |
| 256,733           | 256,733           |            |
| <u>\$ 445,637</u> | <u>\$ 291,246</u> |            |
| 24.0%             | 14.7%             |            |

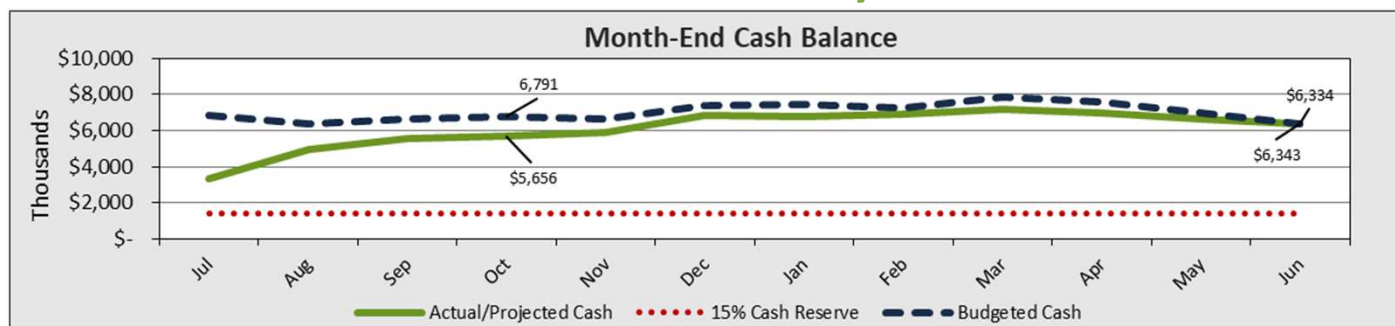
# Cash Balance

- Cash as of 10/31 totaled **\$28.7M**; **\$36.0M** currently projected for year-end

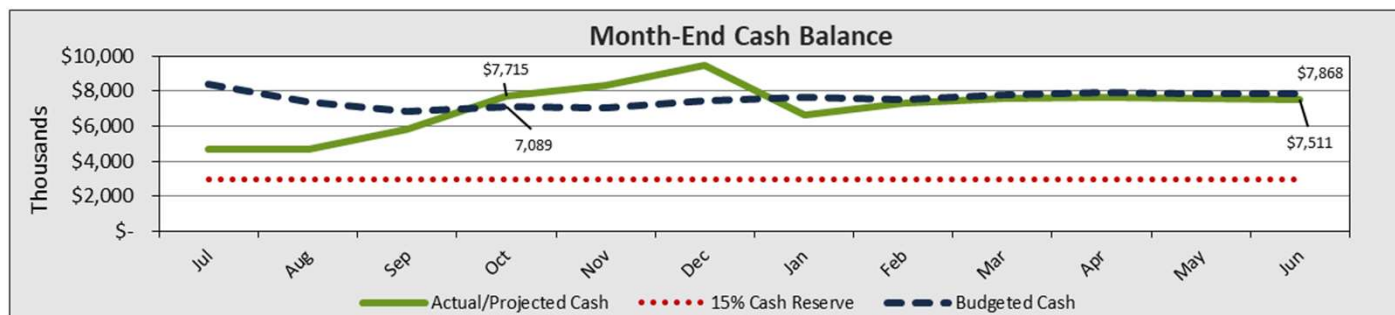
## SoCal



## Central Valley



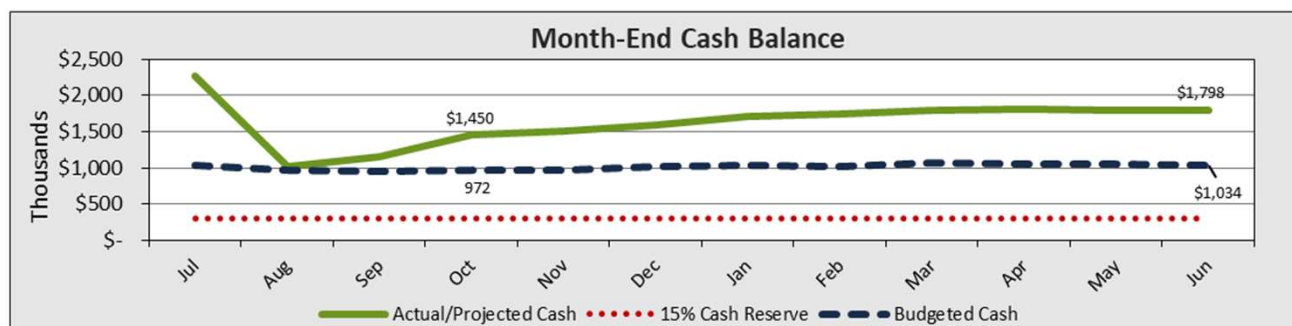
## NorCal



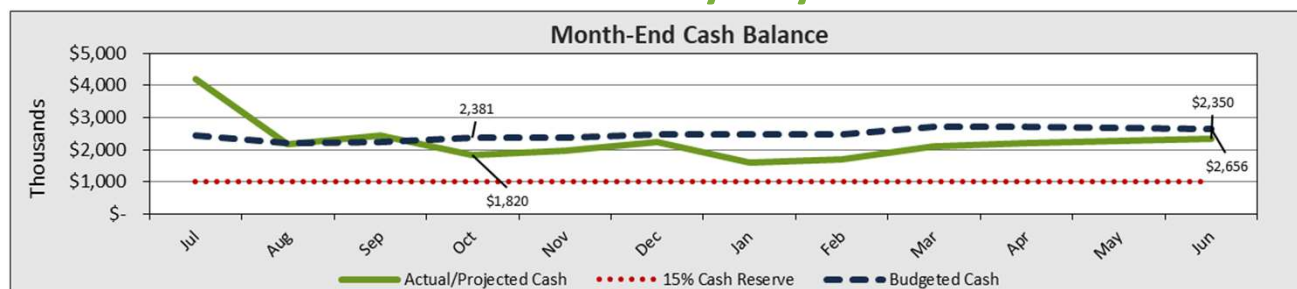
# Cash Balance

- Cash as of 9/30 totaled **\$26M**; **\$41M** currently projected for year-end

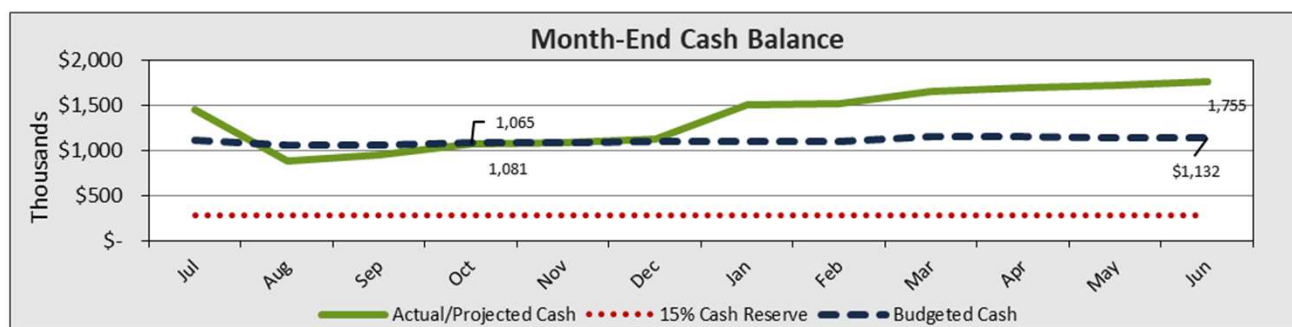
## North Bay



## Monterey Bay



## Central Coast



# Appendix

- 1<sup>st</sup> Interim Alt Forms
- Monthly Cash Flow / Forecast 24/25
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- AP Aging
- Monthly Check Register (October)

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report Certification**

Charter School Name: California Connections Acader  
 (continued) Southern California  
 CDS #: 30-66464-0106765  
 Charter Approving Entity: Capistrano Unified  
 County: Orange  
 Charter #: 0664  
 Fiscal Year: 2024/25

**CERTIFICATION OF FINANCIAL CONDITION**

- ☒ **POSITIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ **QUALIFIED CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ **NEGATIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)

Print  
 Name: LaChelle Carter Title: Director of Finance

To the County Superintendent of Schools:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of  
 Charter Approving Entity  
 (Original signature required)

Print  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

|                              |  |
|------------------------------|--|
| <u>For Approving Entity:</u> | <u>For Charter School:</u>                 |
| _____                        | <u>LaChelle Carter</u>                     |
| Name                         | Name                                       |
| _____                        | <u>Director of Finance</u>                 |
| Title                        | Title                                      |
| _____                        | <u>949-245-7177</u>                        |
| Phone                        | Phone                                      |
| _____                        | <u>lacarter@calca.connectionsacademy.o</u> |
| E-mail                       | E-mail                                     |

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
 Date

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

Charter School Name: California Connections Academy  
 (continued) Southern California  
 CDS #: 30-66464-0106765  
 Charter Approving Entity: Capistrano Unified  
 County: Orange  
 Charter #: 0664  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |               | 1st Interim Budget |              |               |
|--|--|-----------------|-------------------------|--------------|---------------|--------------------|------------|---------------|--------------------|--------------|---------------|
|  |  |                 | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total         | Unrestricted       | Restricted   | Total         |
| A. REVENUES  |  |                 |                         |              |               |                    |            |               |                    |              |               |
| 1. LCFF Sources  |  |                 |                         |              |               |                    |            |               |                    |              |               |
| State Aid - Current Year                               |  | 8011            | 17,786,476.42           |              | 17,786,476.42 | 4,813,938.00       |            | 4,813,938.00  | 14,868,419.21      |              | 14,868,419.21 |
| Education Protection Account State Aid - Current Year  |  | 8012            | 983,928.27              |              | 983,928.27    | 244,804.00         |            | 244,804.00    | 822,416.00         |              | 822,416.00    |
| State Aid - Prior Years                                |  | 8019            |                         |              | -             |                    |            | -             |                    |              | -             |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 44,004,370.66           |              | 44,004,370.66 | 11,935,233.00      |            | 11,935,233.00 | 36,781,033.13      |              | 36,781,033.13 |
| Other LCFF Transfers                                   |  | 8091, 8097      |                         |              | -             |                    |            | -             |                    |              | -             |
| Total, LCFF Sources                                    |  |                 | 62,774,775.35           | -            | 62,774,775.35 | 16,993,975.00      | -          | 16,993,975.00 | 52,471,868.34      | -            | 52,471,868.34 |
| 2. Federal Revenues                                    |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 972,864.00   | 972,864.00    |                    | 52,991.00  | 52,991.00     |                    | 1,177,861.00 | 1,177,861.00  |
| Special Education - Federal                            |  | 8181, 8182      |                         | 639,553.38   | 639,553.38    |                    |            | -             |                    | 558,420.46   | 558,420.46    |
| Child Nutrition - Federal                              |  | 8220            |                         |              | -             |                    |            | -             |                    |              | -             |
| Donated Food Commodities                               |  | 8221            |                         |              | -             |                    |            | -             |                    |              | -             |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |              | -             | (17.00)            |            | (17.00)       | (17.00)            |              | (17.00)       |
| Total, Federal Revenues                                |  |                 | -                       | 1,612,417.38 | 1,612,417.38  | (17.00)            | 52,991.00  | 52,974.00     | (17.00)            | 1,736,281.46 | 1,736,264.46  |
| 3. Other State Revenues                                |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Special Education - State                              |  | StateRevSE      |                         | 4,410,409.28 | 4,410,409.28  |                    | 805,167.00 | 805,167.00    |                    | 3,577,440.93 | 3,577,440.93  |
| All Other State Revenues                               |  | StateRevAO      | 1,157,164.97            | 3,240,980.20 | 4,398,145.17  | 32,779.00          | 113,860.00 | 146,639.00    | 1,109,918.30       | 3,200,455.57 | 4,310,373.87  |
| Total, Other State Revenues                            |  |                 | 1,157,164.97            | 7,651,389.48 | 8,808,554.45  | 32,779.00          | 919,027.00 | 951,806.00    | 1,109,918.30       | 6,777,896.50 | 7,887,814.80  |
| 4. Other Local Revenues                                |  |                 |                         |              |               |                    |            |               |                    |              |               |
| All Other Local Revenues                               |  | LocalRevAO      | 64,394.88               |              | 64,394.88     | 16,743.00          |            | 16,743.00     | 59,672.92          |              | 59,672.92     |
| Total, Local Revenues                                  |  |                 | 64,394.88               | -            | 64,394.88     | 16,743.00          | -          | 16,743.00     | 59,672.92          | -            | 59,672.92     |
| 5. TOTAL REVENUES                                      |  |                 | 63,996,335.20           | 9,263,806.86 | 73,260,142.06 | 17,043,480.00      | 972,018.00 | 18,015,498.00 | 53,641,442.56      | 8,514,177.96 | 62,155,620.52 |
| B. EXPENDITURES  |  |                 |                         |              |               |                    |            |               |                    |              |               |
| 1. Certificated Salaries                               |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Certificated Teachers' Salaries                        |  | 1100            | 25,902,052.56           | 1,160,795.94 | 27,062,848.50 | 12,172,173.00      |            | 12,172,173.00 | 24,697,553.71      | 3,148,817.28 | 27,846,370.99 |
| Certificated Pupil Support Salaries                    |  | 1200            | 2,253,683.61            |              | 2,253,683.61  | 1,532,971.00       |            | 1,532,971.00  | 3,398,654.14       | 79,902.62    | 3,478,556.76  |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 2,879,798.00            |              | 2,879,798.00  | 1,205,488.00       |            | 1,205,488.00  | 2,698,615.16       |              | 2,698,615.16  |
| Other Certificated Salaries                            |  | 1900            |                         |              | -             |                    |            | -             |                    |              | -             |
| Total, Certificated Salaries                           |  |                 | 31,035,534.18           | 1,160,795.94 | 32,196,330.12 | 14,910,632.00      | -          | 14,910,632.00 | 30,794,823.01      | 3,228,719.90 | 34,023,542.91 |
| 2. Non-certificated Salaries                           |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 154,152.92              |              | 154,152.92    |                    |            | -             |                    |              | -             |
| Non-certificated Support Salaries                      |  | 2200            |                         |              | -             | 45,193.00          | -          | 45,193.00     | 102,483.30         | -            | 102,483.30    |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 444,122.57              |              | 444,122.57    | 501,448.00         | -          | 501,448.00    | 1,130,690.99       |              | 1,130,690.99  |
| Clerical and Office Salaries                           |  | 2400            | 137,319.24              |              | 137,319.24    | 207,787.00         | -          | 207,787.00    | 123,023.02         | 372,962.86   | 495,985.88    |
| Other Non-certificated Salaries                        |  | 2900            |                         |              | -             |                    |            | -             |                    |              | -             |
| Total, Non-certificated Salaries                       |  |                 | 735,594.73              | -            | 735,594.73    | 754,428.00         | -          | 754,428.00    | 1,356,197.31       | 372,962.86   | 1,729,160.17  |
| 3. Employee Benefits                                   |  |                 |                         |              |               |                    |            |               |                    |              |               |
| STRS   |  | 3101-3102       | 5,927,787.03            | 221,712.02   | 6,149,499.05  | 1,897,973.00       |            | 1,897,973.00  | 3,841,719.29       | 1,751,940.53 | 5,593,659.82  |
| PERS   |  | 3201-3202       |                         |              | -             |                    |            | -             |                    |              | -             |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 488,929.13              | 16,706.46    | 505,635.59    | 358,443.00         |            | 358,443.00    | 520,963.85         | 181,099.94   | 702,063.79    |
| Health and Welfare Benefits                            |  | 3401-3402       | 3,549,948.42            | 129,701.58   | 3,679,650.00  | 1,111,494.00       |            | 1,111,494.00  | 2,586,948.30       | 956,468.68   | 3,543,416.98  |
| Unemployment Insurance                                 |  | 3501-3502       | 230,218.69              | 8,411.31     | 238,630.00    | 5,332.00           |            | 5,332.00      | 127,843.90         | 66,432.10    | 194,276.00    |
| Workers' Compensation Insurance                        |  | 3601-3602       | 441,490.19              | 16,130.37    | 457,620.56    | 76,116.00          |            | 76,116.00     | 238,876.89         | 119,673.27   | 358,550.16    |
| OPEB, Allocated  |  | 3701-3702       |                         |              | -             |                    |            | -             |                    |              | -             |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |              | -             |                    |            | -             |                    |              | -             |
| Other Employee Benefits                                |  | 3901-3902       | 252,134.96              | 9,212.05     | 261,347.01    | 562,318.00         |            | 562,318.00    | 748,033.35         | 379,928.09   | 1,127,961.44  |
| Total, Employee Benefits                               |  |                 | 10,890,508.43           | 401,873.79   | 11,292,382.22 | 4,011,676.00       | -          | 4,011,676.00  | 8,064,385.57       | 3,455,542.62 | 11,519,928.19 |
| 4. Books and Supplies                                  |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 611,400.00              |              | 611,400.00    | 412,442.00         |            | 412,442.00    | 1,092,101.43       | -            | 1,092,101.43  |
| Books and Other Reference Materials                    |  | 4200            | 1,515,400.00            | 2,250,000.00 | 3,765,400.00  |                    |            | -             |                    |              | -             |
| Materials and Supplies                                 |  | 4300            | 4,765,546.86            | 306,653.14   | 5,072,200.00  | 1,486,185.00       |            | 1,486,185.00  | 2,608,864.11       | 591,871.10   | 3,200,735.21  |
| Noncapitalized Equipment                               |  | 4400            | 1,766,400.00            |              | 1,766,400.00  | 21,130.00          |            | 21,130.00     | 68,026.22          |              | 68,026.22     |
| Food   |  | 4700            |                         |              | -             |                    |            | -             |                    |              | -             |
| Total, Books and Supplies                              |  |                 | 8,658,746.86            | 2,556,653.14 | 11,215,400.00 | 1,919,757.00       | -          | 1,919,757.00  | 3,768,991.76       | 591,871.10   | 4,360,862.86  |
| 5. Services and Other Operating Expenditures           |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Subagreements for Services                             |  | 5100            | 1,142,400.01            | 4,506,099.99 | 5,648,500.00  | (7,194.00)         | 183,116.00 | 175,922.00    | 285,053.03         | 718,253.21   | 1,003,306.24  |
| Travel and Conferences                                 |  | 5200            | 281,700.00              |              | 281,700.00    | 405,201.00         | 2,175.00   | 407,376.00    | 556,651.39         |              | 556,651.39    |
| Dues and Memberships                                   |  | 5300            | 129,800.00              |              | 129,800.00    | 170,940.00         |            | 170,940.00    | 529,050.66         |              | 529,050.66    |
| Insurance  |  | 5400            | 123,600.00              |              | 123,600.00    | 43,438.00          |            | 43,438.00     | 112,872.82         |              | 112,872.82    |
| Operations and Housekeeping Services                   |  | 5500            | 45,800.00               |              | 45,800.00     | 9,203.00           |            | 9,203.00      | 23,137.77          |              | 23,137.77     |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 746,800.00              |              | 746,800.00    | 231,868.00         |            | 231,868.00    | 572,257.07         |              | 572,257.07    |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |              | -             |                    |            | -             | 697,092.99         | (697,092.99) | -             |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 7,702,245.17            | 638,384.00   | 8,340,629.17  | 1,173,059.00       | 22,670.00  | 1,195,729.00  | 2,754,879.61       | 843,921.26   | 3,598,800.87  |
| Communications   |  | 5900            | 183,500.00              |              | 183,500.00    | 35,919.00          |            | 35,919.00     | 109,780.70         |              | 109,780.70    |
| Total, Services and Other Operating Expenditures       |  |                 | 10,355,845.18           | 5,144,483.99 | 15,500,329.17 | 2,062,434.00       | 207,961.00 | 2,270,395.00  | 5,640,776.04       | 865,081.48   | 6,505,857.52  |

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

Charter School Name: California Connections Academy  
 (continued) Southern California  
 CDS #: 30-66464-0106765  
 Charter Approving Entity: Capistrano Unified  
 County: Orange  
 Charter #: 0664  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |                | 1st Interim Budget |              |                |
|--|-------------|-------------------------|--------------|---------------|--------------------|------------|----------------|--------------------|--------------|----------------|
|  |             | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total          | Unrestricted       | Restricted   | Total          |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |              |               |                    |            |                |                    |              |                |
| Land and Land Improvements   | 6100-6170   |                         |              | -             |                    |            | -              |                    |              | -              |
| Buildings and Improvements of Buildings  | 6200        |                         |              | -             |                    |            | -              |                    |              | -              |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        |                         |              | -             |                    |            | -              |                    |              | -              |
| Equipment  | 6400        |                         |              | -             |                    |            | -              |                    |              | -              |
| Equipment Replacement  | 6500        |                         |              | -             |                    |            | -              |                    |              | -              |
| Depreciation Expense (for accrual basis only)  | 6900        | 2,400.00                |              | 2,400.00      | 722.00             |            | 722.00         | 2,170.00           |              | 2,170.00       |
| Total, Capital Outlay  |             | 2,400.00                | -            | 2,400.00      | 722.00             | -          | 722.00         | 2,170.00           | -            | 2,170.00       |
| <b>7. Other Outgo</b>  |             |                         |              |               |                    |            |                |                    |              |                |
| Tuition to Other Schools   | 7110-7143   |                         |              | -             |                    |            | -              |                    |              | -              |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |              | -             |                    |            | -              |                    |              | -              |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |              | -             |                    |            | -              |                    |              | -              |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |              | -             |                    |            | -              |                    |              | -              |
| All Other Transfers  | 7281-7299   |                         |              | -             |                    |            | -              |                    |              | -              |
| Transfers of Indirect Costs  | 7300-7399   |                         |              | -             |                    |            | -              |                    |              | -              |
| Debt Service:  |             |                         |              |               |                    |            |                |                    |              |                |
| Interest   | 7438        |                         |              | -             |                    |            | -              |                    |              | -              |
| Principal (for modified accrual basis only)  | 7439        |                         |              | -             |                    |            | -              |                    |              | -              |
| Total, Other Outgo   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -              |
| <b>8. TOTAL EXPENDITURES</b>   |             | 61,678,629.37           | 9,263,806.86 | 70,942,436.23 | 23,659,649.00      | 207,961.00 | 23,867,610.00  | 49,627,343.69      | 8,514,177.96 | 58,141,521.65  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 2,317,705.83            | (0.00)       | 2,317,705.83  | (6,616,169.00)     | 764,057.00 | (5,852,112.00) | 4,014,098.87       | 0.00         | 4,014,098.87   |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |              |               |                    |            |                |                    |              |                |
| 1. Other Sources   | 8930-8979   |                         |              | -             |                    |            | -              |                    |              | -              |
| 2. Less: Other Uses  | 7630-7699   |                         |              | -             |                    |            | -              |                    |              | -              |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |              | -             |                    |            | -              |                    |              | -              |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -              |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 2,317,705.83            | (0.00)       | 2,317,705.83  | (6,616,169.00)     | 764,057.00 | (5,852,112.00) | 4,014,098.87       | 0.00         | 4,014,098.87   |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |              |               |                    |            |                |                    |              |                |
| 1. Beginning Fund Balance  |             |                         |              |               |                    |            |                |                    |              |                |
| a. As of July 1  | 9791        | 23,344,687.40           |              | 23,344,687.40 | 18,864,785.48      |            | 18,864,785.48  | 18,864,785.48      |              | 18,864,785.48  |
| b. Adjustments to Beginning Balance  | 9793, 9795  |                         |              | -             | (1,335,843.48)     |            | (1,335,843.48) | (1,335,843.48)     |              | (1,335,843.48) |
| c. Adjusted Beginning Balance  |             | 23,344,687.40           | -            | 23,344,687.40 | 17,528,942.00      | -          | 17,528,942.00  | 17,528,942.00      | -            | 17,528,942.00  |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 25,662,393.23           | (0.00)       | 25,662,393.23 | 10,912,773.00      | 764,057.00 | 11,676,830.00  | 21,543,040.87      | 0.00         | 21,543,040.87  |
| Components of Ending Fund Balance :  |             |                         |              |               |                    |            |                |                    |              |                |
| a. Nonspendable  |             |                         |              |               |                    |            |                |                    |              |                |
| Revolving Cash (equals object 9130)  | 9711        |                         |              | -             |                    |            | -              |                    |              | -              |
| Stores (equals object 9320)  | 9712        |                         |              | -             |                    |            | -              |                    |              | -              |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |              | -             |                    |            | -              |                    |              | -              |
| All Others   | 9719        |                         |              | -             |                    |            | -              |                    |              | -              |
| b. Restricted  | 9740        |                         |              | -             |                    | 764,057.00 | 764,057.00     |                    |              | -              |
| c. Committed   |             |                         |              |               |                    |            |                |                    |              |                |
| Stabilization Arrangements   | 9750        |                         |              | -             |                    |            | -              |                    |              | -              |
| Other Commitments  | 9760        |                         |              | -             |                    |            | -              |                    |              | -              |
| d. Assigned  |             |                         |              |               |                    |            |                |                    |              |                |
| Other Assignments  | 9780        |                         |              | -             |                    |            | -              |                    |              | -              |
| e. Unassigned/Unappropriated   |             |                         |              |               |                    |            |                |                    |              |                |
| Reserve for Economic Uncertainties   | 9789        | 3,547,121.81            |              | 3,547,121.81  | 2,907,076.08       |            | 2,907,076.08   | 2,907,076.08       |              | 2,907,076.08   |
| Unassigned/Unappropriated Amount   | 9790        | 22,115,271.42           | (0.00)       | 22,115,271.42 | 8,005,696.92       | -          | 8,005,696.92   | 18,635,964.78      | 0.00         | 18,635,964.79  |



**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Southern California  
CDS #: 30-66464-0106765  
Charter Approving Entity: Capistrano Unified  
County: Orange  
Charter #: 0664  
Fiscal Year: 2024/25

|  |                 |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-----------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code     | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                        |                        |                        |   |                      |
| 1. LCFF/Revenue Limit Sources                                  |                 |                        |                        |                        |   |                      |
| State Aid - Current Year                                       | 8011            | 17,786,476.42          | 4,813,938.00           | 14,868,419.21          | (2,918,057.21)                                      | -16.41%              |
| Education Protection Account State Aid - Current Year          | 8012            | 983,928.27             | 244,804.00             | 822,416.00             | (161,512.27)  | -16.42%              |
| State Aid - Prior Years  | 8019            | -                      | -                      | -                      | -   |                      |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 44,004,370.66          | 11,935,233.00          | 36,781,033.13          | (7,223,337.53)                                      | -16.42%              |
| Other LCFF Transfers   | 8091, 8097      | -                      | -                      | -                      | -   |                      |
| Total, LCFF Sources  |                 | 62,774,775.35          | 16,993,975.00          | 52,471,868.34          | (10,302,907.01)                                     | -16.41%              |
| 2. Federal Revenues  |                 |                        |                        |                        |   |                      |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 972,864.00             | 52,991.00              | 1,177,861.00           | 204,997.00  | 21.07%               |
| Special Education - Federal                                    | 8181, 8182      | 639,553.38             | -                      | 558,420.46             | (81,132.92)   | -12.69%              |
| Child Nutrition - Federal                                      | 8220            | -                      | -                      | -                      | -   |                      |
| Donated Food Commodities                                       | 8221            | -                      | -                      | -                      | -   |                      |
| Other Federal Revenues   | 8110, 8260-8299 | -                      | (17.00)                | (17.00)                | (17.00)   | New                  |
| Total, Federal Revenues  |                 | 1,612,417.38           | 52,974.00              | 1,736,264.46           | 123,847.08  | 7.68%                |
| 3. Other State Revenues  |                 |                        |                        |                        |   |                      |
| Special Education - State                                      | StateRevSE      | 4,410,409.28           | 805,167.00             | 3,577,440.93           | (832,968.35)  | -18.89%              |
| All Other State Revenues                                       | StateRevAO      | 4,398,145.17           | 146,639.00             | 4,310,373.87           | (87,771.30)   | -2.00%               |
| Total, Other State Revenues                                    |                 | 8,808,554.45           | 951,806.00             | 7,887,814.80           | (920,739.65)  | -10.45%              |
| 4. Other Local Revenues  |                 |                        |                        |                        |   |                      |
| All Other Local Revenues                                       | LocalRevAO      | 64,394.88              | 16,743.00              | 59,672.92              | (4,721.96)  | -7.33%               |
| Total, Local Revenues  |                 | 64,394.88              | 16,743.00              | 59,672.92              | (4,721.96)  | -7.33%               |
| 5. TOTAL REVENUES  |                 | 73,260,142.06          | 18,015,498.00          | 62,155,620.52          | (11,104,521.54)                                     | -15.16%              |
| <b>B. EXPENDITURES</b>   |                 |                        |                        |                        |   |                      |
| 1. Certificated Salaries                                       |                 |                        |                        |                        |   |                      |
| Certificated Teachers' Salaries                                | 1100            | 27,062,848.50          | 12,172,173.00          | 27,846,370.99          | 783,522.49  | 2.90%                |
| Certificated Pupil Support Salaries                            | 1200            | 2,253,683.61           | 1,532,971.00           | 3,478,556.76           | 1,224,873.15  | 54.35%               |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 2,879,798.00           | 1,205,488.00           | 2,698,615.16           | (181,182.84)  | -6.29%               |
| Other Certificated Salaries                                    | 1900            | -                      | -                      | -                      | -   |                      |
| Total, Certificated Salaries                                   |                 | 32,196,330.12          | 14,910,632.00          | 34,023,542.91          | 1,827,212.79  | 5.68%                |
| 2. Non-certificated Salaries                                   |                 |                        |                        |                        |   |                      |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 154,152.92             | -                      | -                      | (154,152.92)  | (100%)               |
| Non-certificated Support Salaries                              | 2200            | -                      | 45,193.00              | 102,483.30             | 102,483.30  | New                  |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 444,122.57             | 501,448.00             | 1,130,690.99           | 686,568.42  | 154.59%              |
| Clerical and Office Salaries                                   | 2400            | 137,319.24             | 207,787.00             | 495,985.88             | 358,666.64  | 261.19%              |
| Other Non-certificated Salaries                                | 2900            | -                      | -                      | -                      | -   |                      |
| Total, Non-certificated Salaries                               |                 | 735,594.73             | 754,428.00             | 1,729,160.17           | 993,565.44  | 135.07%              |
| 3. Employee Benefits   |                 |                        |                        |                        |   |                      |
| STRS   | 3101-3102       | 6,149,499.05           | 1,897,973.00           | 5,593,659.82           | (555,839.23)  | -9.04%               |
| PERS   | 3201-3202       | -                      | -                      | -                      | -   |                      |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 505,635.59             | 358,443.00             | 702,063.79             | 196,428.20  | 38.85%               |
| Health and Welfare Benefits                                    | 3401-3402       | 3,679,650.00           | 1,111,494.00           | 3,543,416.98           | (136,233.02)  | -3.70%               |
| Unemployment Insurance   | 3501-3502       | 238,630.00             | 5,332.00               | 194,276.00             | (44,354.00)   | -18.59%              |
| Workers' Compensation Insurance                                | 3601-3602       | 457,620.56             | 76,116.00              | 358,550.16             | (99,070.40)   | -21.65%              |
| OPEB, Allocated  | 3701-3702       | -                      | -                      | -                      | -   |                      |
| OPEB, Active Employees   | 3751-3752       | -                      | -                      | -                      | -   |                      |
| Other Employee Benefits  | 3901-3902       | 261,347.01             | 562,318.00             | 1,127,961.44           | 866,614.43  | 331.60%              |
| Total, Employee Benefits                                       |                 | 11,292,382.22          | 4,011,676.00           | 11,519,928.19          | 227,545.97  | 2.02%                |



**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

**Charter School Name:** California Connections Academy  
(continued) Southern California  
**CDS #:** 30-66464-0106765  
**Charter Approving Entity:** Capistrano Unified  
**County:** Orange  
**Charter #:** 0664  
**Fiscal Year:** 2024/25

|  |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                           |                           |                           |  |                         |
| Approved Textbooks and Core Curricula Materials  | 4100        | 611,400.00                | 412,442.00                | 1,092,101.43              | 480,701.43   | 78.62%                  |
| Books and Other Reference Materials  | 4200        | 3,765,400.00              | -                         | -                         | (3,765,400.00)   | (100%)                  |
| Materials and Supplies   | 4300        | 5,072,200.00              | 1,486,185.00              | 3,200,735.21              | (1,871,464.79)   | -36.90%                 |
| Noncapitalized Equipment   | 4400        | 1,766,400.00              | 21,130.00                 | 68,026.22                 | (1,698,373.78)   | -96.15%                 |
| Food   | 4700        | -                         | -                         | -                         | -  |                         |
| Total, Books and Supplies  |             | 11,215,400.00             | 1,919,757.00              | 4,360,862.86              | (6,854,537.14)   | -61.12%                 |
| <b>5. Services and Other Operating Expenditures</b>  |             |                           |                           |                           |  |                         |
| Subagreements for Services   | 5100        | 5,648,500.00              | 175,922.00                | 1,003,306.24              | (4,645,193.76)   | -82.24%                 |
| Travel and Conferences   | 5200        | 281,700.00                | 407,376.00                | 556,651.39                | 274,951.39   | 97.60%                  |
| Dues and Memberships   | 5300        | 129,800.00                | 170,940.00                | 529,050.66                | 399,250.66   | 307.59%                 |
| Insurance  | 5400        | 123,600.00                | 43,438.00                 | 112,872.82                | (10,727.18)  | -8.68%                  |
| Operations and Housekeeping Services   | 5500        | 45,800.00                 | 9,203.00                  | 23,137.77                 | (22,662.23)  | -49.48%                 |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 746,800.00                | 231,868.00                | 572,257.07                | (174,542.93)   | -23.37%                 |
| Transfers of Direct Costs  | 5700-5799   | -                         | -                         | -                         | -  |                         |
| Professional/Consulting Services and Operating Expend.   | 5800        | 8,340,629.17              | 1,195,729.00              | 3,598,800.87              | (4,741,828.30)   | -56.85%                 |
| Communications   | 5900        | 183,500.00                | 35,919.00                 | 109,780.70                | (73,719.30)  | -40.17%                 |
| Total, Services and Other Operating Expenditures   |             | 15,500,329.17             | 2,270,395.00              | 6,505,857.52              | (8,994,471.65)   | -58.03%                 |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                        |             |                           |                           |                           |  |                         |
| Land and Land Improvements   | 6100-6170   | -                         | -                         | -                         | -  |                         |
| Buildings and Improvements of Buildings  | 6200        | -                         | -                         | -                         | -  |                         |
| Books and Media for New School Libraries or Major<br>Expansion of School Libraries                         | 6300        | -                         | -                         | -                         | -  |                         |
| Equipment  | 6400        | -                         | -                         | -                         | -  |                         |
| Equipment Replacement  | 6500        | -                         | -                         | -                         | -  |                         |
| Depreciation Expense (for accrual basis only)  | 6900        | 2,400.00                  | 722.00                    | 2,170.00                  | (230.00)   | -9.58%                  |
| Total, Capital Outlay  |             | 2,400.00                  | 722.00                    | 2,170.00                  | (230.00)   | -9.58%                  |
| <b>7. Other Outgo</b>  |             |                           |                           |                           |  |                         |
| Tuition to Other Schools   | 7110-7143   | -                         | -                         | -                         | -  |                         |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                         | -                         | -                         | -  |                         |
| All Other Transfers  | 7281-7299   | -                         | -                         | -                         | -  |                         |
| Transfers of Indirect Costs  | 7300-7399   | -                         | -                         | -                         | -  |                         |
| Debt Service:  |             |                           |                           |                           |  |                         |
| Interest   | 7438        | -                         | -                         | -                         | -  |                         |
| Principal (for modified accrual basis only)  | 7439        | -                         | -                         | -                         | -  |                         |
| Total, Other Outgo   |             | -                         | -                         | -                         | -  |                         |
| <b>8. TOTAL EXPENDITURES</b>   |             | 70,942,436.23             | 23,867,610.00             | 58,141,521.65             | (12,800,914.58)  | -18.04%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 2,317,705.83              | (5,852,112.00)            | 4,014,098.87              | 1,696,393.04   | 73.19%                  |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Southern California  
CDS #: 30-66464-0106765  
Charter Approving Entity: Capistrano Unified  
County: Orange  
Charter #: 0664  
Fiscal Year: 2024/25

|   |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|---|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description   | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |                           |                           |                           |  |                         |
| 1. Other Sources  | 8930-8979   | -                         | -                         | -                         | -  |                         |
| 2. Less: Other Uses   | 7630-7699   | -                         | -                         | -                         | -  |                         |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | -                         | -                         | -                         | -  |                         |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | -                         | -                         | -                         | -  |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 2,317,705.83              | (5,852,112.00)            | 4,014,098.87              | 1,696,393.04   | 73.19%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |             |                           |                           |                           |  |                         |
| 1. Beginning Fund Balance   |             |                           |                           |                           |  |                         |
| a. As of July 1   | 9791        | 23,344,687.40             | 18,864,785.48             | 18,864,785.48             | (4,479,901.92)   | -19.19%                 |
| b. Adjustments/Restatements   | 9793, 9795  | -                         | (1,335,843.48)            | (1,335,843.48)            | (1,335,843.48)   | New                     |
| c. Adjusted Beginning Fund Balance  |             | 23,344,687.40             | 17,528,942.00             | 17,528,942.00             |  |                         |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 25,662,393.23             | 11,676,830.00             | 21,543,040.87             |  |                         |
| Components of Ending Fund Balance :   |             |                           |                           |                           |  |                         |
| a. Nonspendable   |             |                           |                           |                           |  |                         |
| Revolving Cash (equals object 9130)   | 9711        | -                         | -                         | -                         | -  |                         |
| Stores (equals object 9320)   | 9712        | -                         | -                         | -                         | -  |                         |
| Prepaid Expenditures (equals object 9330)   | 9713        | -                         | -                         | -                         | -  |                         |
| All Others  | 9719        | -                         | -                         | -                         | -  |                         |
| b. Restricted   | 9740        | -                         | 764,057.00                | -                         | -  |                         |
| c. Committed  |             |                           |                           |                           |  |                         |
| Stabilization Arrangements  | 9750        | -                         | -                         | -                         | -  |                         |
| Other Commitments   | 9760        | -                         | -                         | -                         | -  |                         |
| d. Assigned   |             |                           |                           |                           |  |                         |
| Other Assignments   | 9780        | -                         | -                         | -                         | -  |                         |
| e. Unassigned/Unappropriated  |             |                           |                           |                           |  |                         |
| Reserve for Economic Uncertainties  | 9789        | 3,547,121.81              | 2,907,076.08              | 2,907,076.08              | (640,045.73)   | -18.04%                 |
| Unassigned/Unappropriated Amount  | 9790        | 22,115,271.42             | 8,005,696.92              | 18,635,964.79             | (3,479,306.64)   | -15.73%                 |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
 (continued) Southern California  
 CDS #: 30-66464-0106765  
 Charter Approving Entity: Capistrano Unified  
 County: Orange  
 Charter #: 0664  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25    |              |               | Totals for 2025/26 | Totals for 2026/27 |
|--|-----------------|---------------|--------------|---------------|--------------------|--------------------|
|  |                 | Unrestricted  | Restricted   | Total         |                    |                    |
| A. REVENUES  |                 |               |              |               |                    |                    |
| 1. LCFF Sources  |                 |               |              |               |                    |                    |
| State Aid - Current Year                               | 8011            | 14,868,419.21 | 0.00         | 14,868,419.21 | 16,535,252.31      | 18,202,965.91      |
| Education Protection Account State Aid - Current Year  | 8012            | 822,416.00    | 0.00         | 822,416.00    | 822,416.00         | 822,416.00         |
| State Aid - Prior Years                                | 8019            | 0.00          | 0.00         | 0.00          | 0.00               | 0.00               |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 36,781,033.13 | 0.00         | 36,781,033.13 | 36,781,033.13      | 36,781,033.13      |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, LCFF Sources                                    |                 | 52,471,868.34 | 0.00         | 52,471,868.34 | 54,138,701.44      | 55,806,415.04      |
| 2. Federal Revenues                                    |                 |               |              |               |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00          | 1,177,861.00 | 1,177,861.00  | 1,177,861.00       | 1,177,861.00       |
| Special Education - Federal                            | 8181, 8182      | 0.00          | 558,420.46   | 558,420.46    | 558,420.46         | 558,420.46         |
| Child Nutrition - Federal                              | 8220            | 0.00          | 0.00         | 0.00          |                    |                    |
| Donated Food Commodities                               | 8221            | 0.00          | 0.00         | 0.00          |                    |                    |
| Other Federal Revenues                                 | 8110, 8260-8299 | (17.00)       | 0.00         | (17.00)       | (17.00)            | (17.00)            |
| Total, Federal Revenues                                |                 | (17.00)       | 1,736,281.46 | 1,736,264.46  | 1,736,264.46       | 1,736,264.46       |
| 3. Other State Revenues                                |                 |               |              |               |                    |                    |
| Special Education - State                              | StateRevSE      | 0.00          | 3,577,440.93 | 3,577,440.93  | 3,577,440.93       | 3,577,440.93       |
| All Other State Revenues                               | StateRevAO      | 1,109,918.30  | 3,200,455.57 | 4,310,373.87  | 3,958,973.00       | 3,360,642.00       |
| Total, Other State Revenues                            |                 | 1,109,918.30  | 6,777,896.50 | 7,887,814.80  | 7,536,413.93       | 6,938,082.93       |
| 4. Other Local Revenues                                |                 |               |              |               |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 59,672.92     | 0.00         | 59,672.92     | 59,672.92          | 59,672.92          |
| Total, Local Revenues                                  |                 | 59,672.92     | 0.00         | 59,672.92     | 59,672.92          | 59,672.92          |
| 5. TOTAL REVENUES                                      |                 |               |              |               |                    |                    |
|  |                 | 53,641,442.56 | 8,514,177.96 | 62,155,620.52 | 63,471,052.75      | 64,540,435.35      |
| B. EXPENDITURES  |                 |               |              |               |                    |                    |
| 1. Certificated Salaries                               |                 |               |              |               |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 24,697,553.71 | 3,148,817.28 | 27,846,370.99 | 23,981,523.00      | 24,461,153.00      |
| Certificated Pupil Support Salaries                    | 1200            | 3,398,654.14  | 79,902.62    | 3,478,556.76  | 2,976,746.22       | 3,036,281.14       |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 2,698,615.16  | 0.00         | 2,698,615.16  | 2,284,484.56       | 2,330,174.25       |
| Other Certificated Salaries                            | 1900            | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Certificated Salaries                           |                 | 30,794,823.01 | 3,228,719.90 | 34,023,542.91 | 29,242,753.78      | 29,827,608.39      |
| 2. Non-certificated Salaries                           |                 |               |              |               |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00          | 0.00         | 0.00          |                    |                    |
| Non-certificated Support Salaries                      | 2200            | 102,483.30    | 0.00         | 102,483.30    | 104,532.96         | 106,623.62         |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 1,130,690.99  | 0.00         | 1,130,690.99  | 1,153,304.81       | 1,176,370.91       |
| Clerical and Office Salaries                           | 2400            | 123,023.02    | 372,962.86   | 495,985.88    | 505,905.60         | 516,023.71         |
| Other Non-certificated Salaries                        | 2900            | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Non-certificated Salaries                       |                 | 1,356,197.31  | 372,962.86   | 1,729,160.17  | 1,763,743.38       | 1,799,018.25       |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
 (continued) Southern California  
 CDS #: 30-66464-0106765  
 Charter Approving Entity: Capistrano Unified  
 County: Orange  
 Charter #: 0664  
 Fiscal Year: 2024/25

| Description  | Object Code | FY 2024/25    |              |               | Totals for 2025/26 | Totals for 2026/27 |
|--|-------------|---------------|--------------|---------------|--------------------|--------------------|
|  |             | Unrestricted  | Restricted   | Total         |                    |                    |
| <b>3. Employee Benefits</b>  |             |               |              |               |                    |                    |
| STRS   | 3101-3102   | 3,841,719.29  | 1,751,940.53 | 5,593,659.82  | 5,585,365.96       | 5,697,073.28       |
| PERS   | 3201-3202   | 0.00          | 0.00         | 0.00          |                    |                    |
| OASDI / Medicare / Alternative   | 3301-3302   | 520,963.85    | 181,099.94   | 702,063.79    | 538,107.00         | 548,870.00         |
| Health and Welfare Benefits  | 3401-3402   | 2,586,948.30  | 956,468.68   | 3,543,416.98  | 3,720,842.16       | 3,795,259.00       |
| Unemployment Insurance   | 3501-3502   | 127,843.90    | 66,432.10    | 194,276.00    | 234,220.00         | 234,220.00         |
| Workers' Compensation Insurance  | 3601-3602   | 238,876.89    | 119,673.27   | 358,550.16    | 430,277.32         | 438,882.86         |
| OPEB, Allocated  | 3701-3702   | 0.00          | 0.00         | 0.00          |                    |                    |
| OPEB, Active Employees   | 3751-3752   | 0.00          | 0.00         | 0.00          |                    |                    |
| Other Employee Benefits  | 3901-3902   | 748,033.35    | 379,928.09   | 1,127,961.44  | 861,735.49         | 878,970.20         |
| Total, Employee Benefits   |             | 8,064,385.57  | 3,455,542.62 | 11,519,928.19 | 11,370,547.92      | 11,593,275.34      |
| <b>4. Books and Supplies</b>   |             |               |              |               |                    |                    |
| Approved Textbooks and Core Curricula Materials  | 4100        | 1,092,101.43  | 0.00         | 1,092,101.43  | 1,113,943.46       | 1,136,222.33       |
| Books and Other Reference Materials  | 4200        | 0.00          | 0.00         | 0.00          |                    |                    |
| Materials and Supplies   | 4300        | 2,608,864.11  | 591,871.10   | 3,200,735.21  | 3,264,750.00       | 3,330,045.00       |
| Noncapitalized Equipment   | 4400        | 68,026.22     | 0.00         | 68,026.22     | 69,386.74          | 70,774.48          |
| Food   | 4700        | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Books and Supplies  |             | 3,768,991.76  | 591,871.10   | 4,360,862.86  | 4,448,080.20       | 4,537,041.81       |
| <b>5. Services and Other Operating Expenditures</b>  |             |               |              |               |                    |                    |
| Subagreements for Services   | 5100        | 285,053.03    | 718,253.21   | 1,003,306.24  | 1,023,372.37       | 1,043,839.82       |
| Travel and Conferences   | 5200        | 556,651.39    | 0.00         | 556,651.39    | 567,784.42         | 579,140.11         |
| Dues and Memberships   | 5300        | 529,050.66    | 0.00         | 529,050.66    | 539,631.67         | 550,424.30         |
| Insurance  | 5400        | 112,872.82    | 0.00         | 112,872.82    | 115,130.27         | 117,432.88         |
| Operations and Housekeeping Services   | 5500        | 23,137.77     | 0.00         | 23,137.77     | 23,600.53          | 24,072.54          |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 572,257.07    | 0.00         | 572,257.07    | 583,702.21         | 595,376.25         |
| Transfers of Direct Costs  | 5700-5799   | 697,092.99    | (697,092.99) | 0.00          | 0.00               | 0.00               |
| Professional/Consulting Services and Operating Expend.   | 5800        | 2,754,879.61  | 843,921.26   | 3,598,800.87  | 3,674,469.32       | 3,751,326.59       |
| Communications   | 5900        | 109,780.70    | 0.00         | 109,780.70    | 111,976.31         | 114,215.84         |
| Total, Services and Other Operating Expenditures   |             | 5,640,776.04  | 865,081.48   | 6,505,857.52  | 6,639,667.10       | 6,775,828.32       |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |               |              |               |                    |                    |
| Land and Land Improvements   | 6100-6170   | 0.00          | 0.00         | 0.00          |                    |                    |
| Buildings and Improvements of Buildings  | 6200        | 0.00          | 0.00         | 0.00          |                    |                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | 0.00          | 0.00         | 0.00          |                    |                    |
| Equipment  | 6400        | 0.00          | 0.00         | 0.00          |                    |                    |
| Equipment Replacement  | 6500        | 0.00          | 0.00         | 0.00          |                    |                    |
| Depreciation Expense (for accrual basis only)  | 6900        | 2,170.00      | 0.00         | 2,170.00      | 2,213.40           | 2,257.67           |
| Total, Capital Outlay  |             | 2,170.00      | 0.00         | 2,170.00      | 2,213.40           | 2,257.67           |
| <b>7. Other Outgo</b>  |             |               |              |               |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00          | 0.00         | 0.00          |                    |                    |
| All Other Transfers  | 7280-7299   | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Indirect Costs  | 7300-7399   | 0.00          | 0.00         | 0.00          |                    |                    |
| Debt Service:  |             |               |              |               |                    |                    |
| Interest   | 7438        | 0.00          | 0.00         | 0.00          |                    |                    |
| Principal (for modified accrual basis only)  | 7439        | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Other Outgo   |             | 0.00          | 0.00         | 0.00          | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 49,627,343.69 | 8,514,177.96 | 58,141,521.65 | 53,467,005.78      | 54,535,029.78      |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 4,014,098.87  | 0.00         | 4,014,098.87  | 10,004,046.97      | 10,005,405.57      |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Southern California  
CDS #: 30-66464-0106765  
Charter Approving Entity: Capistrano Unified  
County: Orange  
Charter #: 0664  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25     |            |                | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|----------------|------------|----------------|-----------------------|-----------------------|
|   |             | Unrestricted   | Restricted | Total          |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |                |            |                |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00           | 0.00       | 0.00           |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00           | 0.00       | 0.00           |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 4,014,098.87   | 0.00       | 4,014,098.87   | 10,004,046.97         | 10,005,405.57         |
| <b>F. FUND BALANCE, RESERVES</b>  |             |                |            |                |                       |                       |
| 1. Beginning Fund Balance   |             |                |            |                |                       |                       |
| a. As of July 1   | 9791        | 18,864,785.48  | 0.00       | 18,864,785.48  | 21,543,040.87         | 31,547,087.84         |
| b. Adjustments/Restatements   | 9793, 9795  | (1,335,843.48) | 0.00       | (1,335,843.48) |                       |                       |
| c. Adjusted Beginning Balance   |             | 17,528,942.00  | 0.00       | 17,528,942.00  | 21,543,040.87         | 31,547,087.84         |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 21,543,040.87  | 0.00       | 21,543,040.87  | 31,547,087.84         | 41,552,493.41         |
| Components of Ending Fund Balance:  |             |                |            |                |                       |                       |
| a. Nonspendable   |             |                |            |                |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |                | 0.00       | 0.00           | 0.00                  | 0.00                  |
| c. Committed  |             |                |            |                |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| d. Assigned   |             |                |            |                |                       |                       |
| Other Assignments   | 9780        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |                |            |                |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 2,907,076.08   | 0.00       | 2,907,076.08   | 2,673,350.29          | 2,726,751.49          |
| Unassigned/Unappropriated Amount  | 9790        | 18,635,964.78  | 0.00       | 18,635,964.79  | 28,873,737.55         | 38,825,741.92         |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report Certification**

Charter School Name: California Connections Acader  
 (continued) Central Valley  
 CDS #: 54-71803-0112458  
 Charter Approving Entity: Alpaugh Unified School Distric  
 County: Tulare  
 Charter #: 0804  
 Fiscal Year: 2024/25

**CERTIFICATION OF FINANCIAL CONDITION**

- ☒ **POSITIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ **QUALIFIED CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ **NEGATIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)

Print  
 Name: LaChelle Carter Title: Director of Finance

To the County Superintendent of Schools:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of  
 Charter Approving Entity  
 (Original signature required)

Print  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

|  |  |
|--|--|
| <p><u>For Approving Entity:</u></p> <p>_____</p> <p>Name</p> <p>_____</p> <p>Title</p> <p>_____</p> <p>Phone</p> <p>_____</p> <p>E-mail</p> <p>_____</p> | <p><u>For Charter School:</u></p> <p><u>LaChelle Carter</u></p> <p>Name</p> <p><u>Director of Finance</u></p> <p>Title</p> <p><u>949-245-7177</u></p> <p>Phone</p> <p><u>lacarter@calca.connectionsacademy.o</u></p> <p>E-mail</p> |
|--|--|

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
 Date

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

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |              | 1st Interim Budget |              |               |
|--|--|-----------------|-------------------------|--------------|---------------|--------------------|------------|--------------|--------------------|--------------|---------------|
|  |  |                 | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total        | Unrestricted       | Restricted   | Total         |
| A. REVENUES  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| 1. LCFF Sources  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| State Aid - Current Year                               |  | 8011            | 7,799,331.60            |              | 7,799,331.60  | 1,679,858.00       |            | 1,679,858.00 | 7,216,602.74       |              | 7,216,602.74  |
| Education Protection Account State Aid - Current Year  |  | 8012            | 3,002,510.00            |              | 3,002,510.00  | 406,815.00         |            | 406,815.00   | 1,035,841.00       |              | 1,035,841.00  |
| State Aid - Prior Years                                |  | 8019            |                         |              | -             | (7,190.00)         |            | (7,190.00)   | (7,190.00)         |              | (7,190.00)    |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 487,782.64              |              | 487,782.64    | 126,787.00         |            | 126,787.00   | 376,923.87         |              | 376,923.87    |
| Other LCFF Transfers                                   |  | 8091, 8097      |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, LCFFSources                                     |  |                 | 11,289,624.24           | -            | 11,289,624.24 | 2,206,270.00       | -          | 2,206,270.00 | 8,622,177.61       | -            | 8,622,177.61  |
| 2. Federal Revenues                                    |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 177,178.00   | 177,178.00    |                    |            | -            |                    | 267,806.00   | 267,806.00    |
| Special Education - Federal                            |  | 8181, 8182      |                         | 105,249.45   | 105,249.45    |                    |            | -            |                    | 84,109.09    | 84,109.09     |
| Child Nutrition - Federal                              |  | 8220            |                         |              | -             |                    |            | -            |                    |              | -             |
| Donated Food Commodities                               |  | 8221            |                         |              | -             |                    |            | -            |                    |              | -             |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, Federal Revenues                                |  |                 | -                       | 282,427.45   | 282,427.45    | -                  | -          | -            | -                  | 351,915.09   | 351,915.09    |
| 3. Other State Revenues                                |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Special Education - State                              |  | StateRevSE      |                         | 725,808.32   | 725,808.32    |                    | 131,758.00 | 131,758.00   |                    | 538,832.86   | 538,832.86    |
| All Other State Revenues                               |  | StateRevAO      | 189,526.07              | 556,455.19   | 745,981.26    |                    | 12,645.00  | 12,645.00    | 163,820.81         | 540,441.06   | 704,261.87    |
| Total, Other State Revenues                            |  |                 | 189,526.07              | 1,282,263.51 | 1,471,789.58  | -                  | 144,403.00 | 144,403.00   | 163,820.81         | 1,079,273.91 | 1,243,094.72  |
| 4. Other Local Revenues                                |  |                 |                         |              |               |                    |            |              |                    |              |               |
| All Other Local Revenues                               |  | LocalRevAO      |                         |              | -             | 169.00             |            | 169.00       | 169.00             |              | 169.00        |
| Total, Local Revenues                                  |  |                 | -                       | -            | -             | 169.00             | -          | 169.00       | 169.00             | -            | 169.00        |
| 5. TOTAL REVENUES                                      |  |                 | 11,479,150.31           | 1,564,690.96 | 13,043,841.27 | 2,206,439.00       | 144,403.00 | 2,350,842.00 | 8,786,167.42       | 1,431,189.00 | 10,217,356.42 |
| B. EXPENDITURES  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| 1. Certificated Salaries                               |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Certificated Teachers' Salaries                        |  | 1100            | 4,320,877.02            | 120,910.30   | 4,441,787.32  | 2,074,044.00       |            | 2,074,044.00 | 3,960,612.30       | 474,273.72   | 4,434,886.02  |
| Certificated Pupil Support Salaries                    |  | 1200            | 369,893.93              |              | 369,893.93    | 260,041.00         |            | 260,041.00   | 541,049.52         | 12,034.90    | 553,084.42    |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 472,657.20              |              | 472,657.20    | 204,321.00         |            | 204,321.00   | 429,215.27         | -            | 429,215.27    |
| Other Certificated Salaries                            |  | 1900            |                         |              | -             | -                  |            | -            | -                  |              | -             |
| Total, Certificated Salaries                           |  |                 | 5,163,428.14            | 120,910.30   | 5,284,338.45  | 2,538,406.00       | -          | 2,538,406.00 | 4,930,877.09       | 486,308.62   | 5,417,185.71  |
| 2. Non-certificated Salaries                           |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 25,300.90               |              | 25,300.90     | -                  |            | -            | -                  | -            | -             |
| Non-certificated Support Salaries                      |  | 2200            |                         |              | -             | 7,660.00           |            | 7,660.00     | 16,289.04          | -            | 16,289.04     |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 72,893.21               |              | 72,893.21     | 84,992.00          |            | 84,992.00    | 179,768.35         | -            | 179,768.35    |
| Clerical and Office Salaries                           |  | 2400            | 22,538.01               |              | 22,538.01     | 35,218.00          |            | 35,218.00    | 22,450.88          | 56,175.53    | 78,626.41     |
| Other Non-certificated Salaries                        |  | 2900            |                         |              | -             | -                  |            | -            | -                  |              | -             |
| Total, Non-certificated Salaries                       |  |                 | 120,732.13              | -            | 120,732.13    | 127,870.00         | -          | 127,870.00   | 218,508.27         | 56,175.53    | 274,683.80    |
| 3. Employee Benefits                                   |  |                 |                         |              |               |                    |            |              |                    |              |               |
| STRS   |  | 3101-3102       | 986,214.78              | 23,093.86    | 1,009,308.64  | 321,693.00         |            | 321,693.00   | 571,722.34         | 276,550.43   | 848,272.77    |
| PERS   |  | 3201-3202       |                         |              | -             | -                  |            | -            | -                  | -            | -             |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 81,249.09               | 1,740.17     | 82,989.26     | 60,755.00          |            | 60,755.00    | 80,890.90          | 28,846.24    | 109,737.14    |
| Health and Welfare Benefits                            |  | 3401-3402       | 597,534.13              | 13,672.57    | 611,206.70    | 184,621.00         |            | 184,621.00   | 368,999.47         | 181,916.89   | 550,916.36    |
| Unemployment Insurance                                 |  | 3501-3502       | 232,532.59              | 5,320.73     | 237,853.32    | 912.00             |            | 912.00       | 121,147.87         | 67,858.10    | 189,005.97    |
| Workers' Compensation Insurance                        |  | 3601-3602       | 73,428.45               | 1,680.17     | 75,108.62     | 12,901.00          |            | 12,901.00    | 34,601.18          | 18,546.90    | 53,148.08     |
| OPEB, Allocated  |  | 3701-3702       |                         |              | -             | -                  |            | -            | -                  | -            | -             |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |              | -             | -                  |            | -            | -                  | -            | -             |
| Other Employee Benefits                                |  | 3901-3902       | 41,934.98               | 959.54       | 42,894.52     | 88,202.00          |            | 88,202.00    | 109,609.16         | 59,197.45    | 168,806.61    |
| Total, Employee Benefits                               |  |                 | 2,012,894.02            | 46,467.04    | 2,059,361.06  | 669,084.00         | -          | 669,084.00   | 1,286,970.93       | 632,916.00   | 1,919,886.93  |
| 4. Books and Supplies                                  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 85,000.00               |              | 85,000.00     | 69,904.00          |            | 69,904.00    | 172,274.06         | -            | 172,274.06    |
| Books and Other Reference Materials                    |  | 4200            | 218,025.00              | 399,375.00   | 617,400.00    | -                  |            | -            | -                  | -            | -             |
| Materials and Supplies                                 |  | 4300            | 717,494.36              | 51,505.64    | 769,000.00    | 226,436.00         |            | 226,436.00   | 314,280.69         | 165,327.20   | 479,607.89    |
| Noncapitalized Equipment                               |  | 4400            | 486,100.00              |              | 486,100.00    | 3,061.00           |            | 3,061.00     | 10,246.08          | -            | 10,246.08     |
| Food   |  | 4700            |                         |              | -             | -                  |            | -            | -                  | -            | -             |
| Total, Books and Supplies                              |  |                 | 1,506,619.36            | 450,880.64   | 1,957,500.00  | 299,401.00         | -          | 299,401.00   | 496,800.83         | 165,327.20   | 662,128.03    |
| 5. Services and Other Operating Expenditures           |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Subagreements for Services                             |  | 5100            | 837,800.01              | 847,399.99   | 1,685,200.00  | (943.00)           | 13,969.00  | 13,026.00    | 29,463.27          | 108,183.04   | 137,646.31    |
| Travel and Conferences                                 |  | 5200            | 500.00                  |              | 500.00        | 66,380.00          | -          | 66,380.00    | 88,863.81          | -            | 88,863.81     |
| Dues and Memberships                                   |  | 5300            | 19,500.00               |              | 19,500.00     | 29,134.00          | -          | 29,134.00    | 83,072.50          | -            | 83,072.50     |
| Insurance  |  | 5400            | 14,900.00               |              | 14,900.00     | 5,863.00           | -          | 5,863.00     | 16,321.25          | -            | 16,321.25     |
| Operations and Housekeeping Services                   |  | 5500            | 1,800.00                |              | 1,800.00      | 244.00             | -          | 244.00       | 2,342.85           | -            | 2,342.85      |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 38,400.00               |              | 38,400.00     | 13,654.00          | -          | 13,654.00    | 64,923.28          | -            | 64,923.28     |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |              | -             | -                  | -          | -            | 149,912.44         | (149,912.44) | -             |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 1,355,599.03            | 99,033.00    | 1,454,632.03  | 182,882.00         | 3,159.00   | 186,041.00   | 426,437.80         | 132,191.05   | 558,628.85    |
| Communications   |  | 5900            | 29,400.00               |              | 29,400.00     | 2,672.00           | -          | 2,672.00     | 13,797.02          | -            | 13,797.02     |
| Total, Services and Other Operating Expenditures       |  |                 | 2,297,899.04            | 946,432.99   | 3,244,332.03  | 299,886.00         | 17,128.00  | 317,014.00   | 875,134.23         | 90,461.64    | 965,595.87    |

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

Charter School Name: California Connections Academy  
 (continued) Central Valley  
 CDS #: 54-71803-012458  
 Charter Approving Entity: Alpaugh Unified School District  
 County: Tulare  
 Charter #: 0804  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |                | 1st Interim Budget |              |              |
|--|-------------|-------------------------|--------------|---------------|--------------------|------------|----------------|--------------------|--------------|--------------|
|  |             | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total          | Unrestricted       | Restricted   | Total        |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |              |               |                    |            |                |                    |              |              |
| Land and Land Improvements   | 6100-6170   |                         |              | -             |                    |            | -              |                    |              | -            |
| Buildings and Improvements of Buildings  | 6200        |                         |              | -             |                    |            | -              |                    |              | -            |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        |                         |              | -             |                    |            | -              |                    |              | -            |
| Equipment  | 6400        |                         |              | -             |                    |            | -              |                    |              | -            |
| Equipment Replacement  | 6500        |                         |              | -             |                    |            | -              |                    |              | -            |
| Depreciation Expense (for accrual basis only)  | 6900        |                         |              | -             |                    |            | -              |                    |              | -            |
| Total, Capital Outlay  |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -            |
| <b>7. Other Outgo</b>  |             |                         |              |               |                    |            |                |                    |              |              |
| Tuition to Other Schools   | 7110-7143   |                         |              | -             |                    |            | -              |                    |              | -            |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |              | -             |                    |            | -              |                    |              | -            |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |              | -             |                    |            | -              |                    |              | -            |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |              | -             |                    |            | -              |                    |              | -            |
| All Other Transfers  | 7281-7299   |                         |              | -             |                    |            | -              |                    |              | -            |
| Transfers of Indirect Costs  | 7300-7399   |                         |              | -             |                    |            | -              |                    |              | -            |
| Debt Service:  |             |                         |              |               |                    |            |                |                    |              |              |
| Interest   | 7438        |                         |              | -             |                    |            | -              |                    |              | -            |
| Principal (for modified accrual basis only)  | 7439        |                         |              | -             |                    |            | -              |                    |              | -            |
| Total, Other Outgo   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -            |
| <b>8. TOTAL EXPENDITURES</b>   |             | 11,101,572.70           | 1,564,690.97 | 12,666,263.67 | 3,934,647.00       | 17,128.00  | 3,951,775.00   | 7,808,291.34       | 1,431,189.00 | 9,239,480.34 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 377,577.61              | (0.00)       | 377,577.60    | (1,728,208.00)     | 127,275.00 | (1,600,933.00) | 977,876.08         | (0.00)       | 977,876.08   |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |              |               |                    |            |                |                    |              |              |
| 1. Other Sources   | 8930-8979   |                         |              | -             |                    |            | -              |                    |              | -            |
| 2. Less: Other Uses  | 7630-7699   |                         |              | -             |                    |            | -              |                    |              | -            |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |              | -             |                    |            | -              |                    |              | -            |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 377,577.61              | (0.00)       | 377,577.60    | (1,728,208.00)     | 127,275.00 | (1,600,933.00) | 977,876.08         | (0.00)       | 977,876.08   |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |              |               |                    |            |                |                    |              |              |
| 1. Beginning Fund Balance  |             |                         |              |               |                    |            |                |                    |              |              |
| a. As of July 1  | 9791        | 4,506,513.60            |              | 4,506,513.60  | 4,201,524.67       |            | 4,201,524.67   | 4,201,524.67       |              | 4,201,524.67 |
| b. Adjustments to Beginning Balance  | 9793, 9795  |                         |              | -             | (405,825.67)       |            | (405,825.67)   | (405,825.67)       |              | (405,825.67) |
| c. Adjusted Beginning Balance  |             | 4,506,513.60            | -            | 4,506,513.60  | 3,795,699.00       | -          | 3,795,699.00   | 3,795,699.00       | -            | 3,795,699.00 |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 4,884,091.21            | (0.00)       | 4,884,091.21  | 2,067,491.00       | 127,275.00 | 2,194,766.00   | 4,773,575.08       | (0.00)       | 4,773,575.08 |
| Components of Ending Fund Balance :  |             |                         |              |               |                    |            |                |                    |              |              |
| a. Nonspendable  |             |                         |              |               |                    |            |                |                    |              |              |
| Revolving Cash (equals object 9130)  | 9711        |                         |              | -             |                    |            | -              |                    |              | -            |
| Stores (equals object 9320)  | 9712        |                         |              | -             |                    |            | -              |                    |              | -            |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |              | -             |                    |            | -              |                    |              | -            |
| All Others   | 9719        |                         |              | -             |                    |            | -              |                    |              | -            |
| b. Restricted  | 9740        |                         |              | -             |                    | 127,275.00 | 127,275.00     |                    |              | -            |
| c. Committed   |             |                         |              |               |                    |            |                |                    |              |              |
| Stabilization Arrangements   | 9750        |                         |              | -             |                    |            | -              |                    |              | -            |
| Other Commitments  | 9760        |                         |              | -             |                    |            | -              |                    |              | -            |
| d. Assigned  |             |                         |              |               |                    |            |                |                    |              |              |
| Other Assignments  | 9780        |                         |              | -             |                    |            | -              |                    |              | -            |
| e. Unassigned/Unappropriated   |             |                         |              |               |                    |            |                |                    |              |              |
| Reserve for Economic Uncertainties   | 9789        | 633,313.18              |              | 633,313.18    | 461,974.02         |            | 461,974.02     | 461,974.02         |              | 461,974.02   |
| Unassigned/Unappropriated Amount   | 9790        | 4,250,778.03            | (0.00)       | 4,250,778.02  | 1,605,516.98       | -          | 1,605,516.98   | 4,311,601.06       | (0.00)       | 4,311,601.06 |



**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

|  |                 |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-----------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code     | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                        |                        |                        |   |                      |
| 1. LCFF/Revenue Limit Sources                                  |                 |                        |                        |                        |   |                      |
| State Aid - Current Year                                       | 8011            | 7,799,331.60           | 1,679,858.00           | 7,216,602.74           | (582,728.86)  | -7.47%               |
| Education Protection Account State Aid - Current Year          | 8012            | 3,002,510.00           | 406,815.00             | 1,035,841.00           | (1,966,669.00)                                      | -65.50%              |
| State Aid - Prior Years  | 8019            | -                      | (7,190.00)             | (7,190.00)             | (7,190.00)  | New                  |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 487,782.64             | 126,787.00             | 376,923.87             | (110,858.77)  | -22.73%              |
| Other LCFF Transfers   | 8091, 8097      | -                      | -                      | -                      | -   |                      |
| Total, LCFF Sources  |                 | 11,289,624.24          | 2,206,270.00           | 8,622,177.61           | (2,667,446.63)                                      | -23.63%              |
| 2. Federal Revenues  |                 |                        |                        |                        |   |                      |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 177,178.00             | -                      | 267,806.00             | 90,628.00   | 51.15%               |
| Special Education - Federal                                    | 8181, 8182      | 105,249.45             | -                      | 84,109.09              | (21,140.36)   | -20.09%              |
| Child Nutrition - Federal                                      | 8220            | -                      | -                      | -                      | -   |                      |
| Donated Food Commodities                                       | 8221            | -                      | -                      | -                      | -   |                      |
| Other Federal Revenues   | 8110, 8260-8299 | -                      | -                      | -                      | -   |                      |
| Total, Federal Revenues  |                 | 282,427.45             | -                      | 351,915.09             | 69,487.64   | 24.60%               |
| 3. Other State Revenues  |                 |                        |                        |                        |   |                      |
| Special Education - State                                      | StateRevSE      | 725,808.32             | 131,758.00             | 538,832.86             | (186,975.46)  | -25.76%              |
| All Other State Revenues                                       | StateRevAO      | 745,981.26             | 12,645.00              | 704,261.87             | (41,719.40)   | -5.59%               |
| Total, Other State Revenues                                    |                 | 1,471,789.58           | 144,403.00             | 1,243,094.72           | (228,694.86)  | -15.54%              |
| 4. Other Local Revenues  |                 |                        |                        |                        |   |                      |
| All Other Local Revenues                                       | LocalRevAO      | -                      | 169.00                 | 169.00                 | 169.00  | New                  |
| Total, Local Revenues  |                 | -                      | 169.00                 | 169.00                 | 169.00  | New                  |
| 5. TOTAL REVENUES  |                 | 13,043,841.27          | 2,350,842.00           | 10,217,356.42          | (2,826,484.85)                                      | -21.67%              |
| <b>B. EXPENDITURES</b>   |                 |                        |                        |                        |   |                      |
| 1. Certificated Salaries                                       |                 |                        |                        |                        |   |                      |
| Certificated Teachers' Salaries                                | 1100            | 4,441,787.32           | 2,074,044.00           | 4,434,886.02           | (6,901.30)  | -0.16%               |
| Certificated Pupil Support Salaries                            | 1200            | 369,893.93             | 260,041.00             | 553,084.42             | 183,190.49  | 49.53%               |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 472,657.20             | 204,321.00             | 429,215.27             | (43,441.93)   | -9.19%               |
| Other Certificated Salaries                                    | 1900            | -                      | -                      | -                      | -   |                      |
| Total, Certificated Salaries                                   |                 | 5,284,338.45           | 2,538,406.00           | 5,417,185.71           | 132,847.26  | 2.51%                |
| 2. Non-certificated Salaries                                   |                 |                        |                        |                        |   |                      |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 25,300.90              | -                      | -                      | (25,300.90)   | (100%)               |
| Non-certificated Support Salaries                              | 2200            | -                      | 7,660.00               | 16,289.04              | 16,289.04   | New                  |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 72,893.21              | 84,992.00              | 179,768.35             | 106,875.14  | 146.62%              |
| Clerical and Office Salaries                                   | 2400            | 22,538.01              | 35,218.00              | 78,626.41              | 56,088.40   | 248.86%              |
| Other Non-certificated Salaries                                | 2900            | -                      | -                      | -                      | -   |                      |
| Total, Non-certificated Salaries                               |                 | 120,732.13             | 127,870.00             | 274,683.80             | 153,951.67  | 127.52%              |
| 3. Employee Benefits   |                 |                        |                        |                        |   |                      |
| STRS   | 3101-3102       | 1,009,308.64           | 321,693.00             | 848,272.77             | (161,035.87)  | -15.96%              |
| PERS   | 3201-3202       | -                      | -                      | -                      | -   |                      |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 82,989.26              | 60,755.00              | 109,737.14             | 26,747.88   | 32.23%               |
| Health and Welfare Benefits                                    | 3401-3402       | 611,206.70             | 184,621.00             | 550,916.36             | (60,290.34)   | -9.86%               |
| Unemployment Insurance   | 3501-3502       | 237,853.32             | 912.00                 | 189,005.97             | (48,847.35)   | -20.54%              |
| Workers' Compensation Insurance                                | 3601-3602       | 75,108.62              | 12,901.00              | 53,148.08              | (21,960.54)   | -29.24%              |
| OPEB, Allocated  | 3701-3702       | -                      | -                      | -                      | -   |                      |
| OPEB, Active Employees   | 3751-3752       | -                      | -                      | -                      | -   |                      |
| Other Employee Benefits  | 3901-3902       | 42,894.52              | 88,202.00              | 168,806.61             | 125,912.09  | 293.54%              |
| Total, Employee Benefits                                       |                 | 2,059,361.06           | 669,084.00             | 1,919,886.93           | (139,474.13)  | -6.77%               |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

|  |             |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                        |                        |                        |   |                      |
| Approved Textbooks and Core Curricula Materials  | 4100        | 85,000.00              | 69,904.00              | 172,274.06             | 87,274.06   | 102.68%              |
| Books and Other Reference Materials  | 4200        | 617,400.00             | -                      | -                      | (617,400.00)  | (100%)               |
| Materials and Supplies   | 4300        | 769,000.00             | 226,436.00             | 479,607.89             | (289,392.11)  | -37.63%              |
| Noncapitalized Equipment   | 4400        | 486,100.00             | 3,061.00               | 10,246.08              | (475,853.92)  | -97.89%              |
| Food   | 4700        | -                      | -                      | -                      | -   |                      |
| Total, Books and Supplies  |             | 1,957,500.00           | 299,401.00             | 662,128.03             | (1,295,371.97)                                      | -66.17%              |
| <b>5. Services and Other Operating Expenditures</b>  |             |                        |                        |                        |   |                      |
| Subagreements for Services   | 5100        | 1,685,200.00           | 13,026.00              | 137,646.31             | (1,547,553.69)                                      | -91.83%              |
| Travel and Conferences   | 5200        | 500.00                 | 66,380.00              | 88,863.81              | 88,363.81   | 17672.76%            |
| Dues and Memberships   | 5300        | 19,500.00              | 29,134.00              | 83,072.50              | 63,572.50   | 326.01%              |
| Insurance  | 5400        | 14,900.00              | 5,863.00               | 16,321.25              | 1,421.25  | 9.54%                |
| Operations and Housekeeping Services   | 5500        | 1,800.00               | 244.00                 | 2,342.85               | 542.85  | 30.16%               |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 38,400.00              | 13,654.00              | 64,923.28              | 26,523.28   | 69.07%               |
| Transfers of Direct Costs  | 5700-5799   | -                      | -                      | -                      | -   |                      |
| Professional/Consulting Services and Operating Expend.   | 5800        | 1,454,632.03           | 186,041.00             | 558,628.85             | (896,003.18)  | -61.60%              |
| Communications   | 5900        | 29,400.00              | 2,672.00               | 13,797.02              | (15,602.98)   | -53.07%              |
| Total, Services and Other Operating Expenditures   |             | 3,244,332.03           | 317,014.00             | 965,595.87             | (2,278,736.16)                                      | -70.24%              |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                    |             |                        |                        |                        |   |                      |
| Land and Land Improvements   | 6100-6170   | -                      | -                      | -                      | -   |                      |
| Buildings and Improvements of Buildings  | 6200        | -                      | -                      | -                      | -   |                      |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | -                      | -                      | -                      | -   |                      |
| Equipment  | 6400        | -                      | -                      | -                      | -   |                      |
| Equipment Replacement  | 6500        | -                      | -                      | -                      | -   |                      |
| Depreciation Expense (for accrual basis only)  | 6900        | -                      | -                      | -                      | -   |                      |
| Total, Capital Outlay  |             | -                      | -                      | -                      | -   |                      |
| <b>7. Other Outgo</b>  |             |                        |                        |                        |   |                      |
| Tuition to Other Schools   | 7110-7143   | -                      | -                      | -                      | -   |                      |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                      | -                      | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                      | -                      | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                      | -                      | -                      | -   |                      |
| All Other Transfers  | 7281-7299   | -                      | -                      | -                      | -   |                      |
| Transfers of Indirect Costs  | 7300-7399   | -                      | -                      | -                      | -   |                      |
| Debt Service:  |             |                        |                        |                        |   |                      |
| Interest   | 7438        | -                      | -                      | -                      | -   |                      |
| Principal (for modified accrual basis only)  | 7439        | -                      | -                      | -                      | -   |                      |
| Total, Other Outgo   |             | -                      | -                      | -                      | -   |                      |
| <b>8. TOTAL EXPENDITURES</b>   |             | 12,666,263.67          | 3,951,775.00           | 9,239,480.34           | (3,426,783.33)                                      | -27.05%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 377,577.60             | (1,600,933.00)         | 977,876.08             | 600,298.48  | 158.99%              |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

|   |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|---|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description   | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |                           |                           |                           |  |                         |
| 1. Other Sources  | 8930-8979   | -                         | -                         | -                         | -  |                         |
| 2. Less: Other Uses   | 7630-7699   | -                         | -                         | -                         | -  |                         |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | -                         | -                         | -                         | -  |                         |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | -                         | -                         | -                         | -  |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 377,577.60                | (1,600,933.00)            | 977,876.08                | 600,298.48   | 158.99%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |             |                           |                           |                           |  |                         |
| 1. Beginning Fund Balance   |             |                           |                           |                           |  |                         |
| a. As of July 1   | 9791        | 4,506,513.60              | 4,201,524.67              | 4,201,524.67              | (304,988.93)   | -6.77%                  |
| b. Adjustments/Restatements   | 9793, 9795  | -                         | (405,825.67)              | (405,825.67)              | (405,825.67)   | New                     |
| c. Adjusted Beginning Fund Balance  |             | 4,506,513.60              | 3,795,699.00              | 3,795,699.00              |  |                         |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 4,884,091.21              | 2,194,766.00              | 4,773,575.08              |  |                         |
| Components of Ending Fund Balance :   |             |                           |                           |                           |  |                         |
| a. Nonspendable   |             |                           |                           |                           |  |                         |
| Revolving Cash (equals object 9130)   | 9711        | -                         | -                         | -                         | -  |                         |
| Stores (equals object 9320)   | 9712        | -                         | -                         | -                         | -  |                         |
| Prepaid Expenditures (equals object 9330)   | 9713        | -                         | -                         | -                         | -  |                         |
| All Others  | 9719        | -                         | -                         | -                         | -  |                         |
| b. Restricted   | 9740        | -                         | 127,275.00                | -                         | -  |                         |
| c. Committed  |             |                           |                           |                           |  |                         |
| Stabilization Arrangements  | 9750        | -                         | -                         | -                         | -  |                         |
| Other Commitments   | 9760        | -                         | -                         | -                         | -  |                         |
| d. Assigned   |             |                           |                           |                           |  |                         |
| Other Assignments   | 9780        | -                         | -                         | -                         | -  |                         |
| e. Unassigned/Unappropriated  |             |                           |                           |                           |  |                         |
| Reserve for Economic Uncertainties  | 9789        | 633,313.18                | 461,974.02                | 461,974.02                | (171,339.17)   | -27.05%                 |
| Unassigned/Unappropriated Amount  | 9790        | 4,250,778.02              | 1,605,516.98              | 4,311,601.06              | 60,823.04  | 1.43%                   |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25   |              |               | Totals for 2025/26 | Totals for 2026/27 |
|--|-----------------|--------------|--------------|---------------|--------------------|--------------------|
|  |                 | Unrestricted | Restricted   | Total         |                    |                    |
| <b>A. REVENUES</b>                                     |                 |              |              |               |                    |                    |
| <b>1. LCFF Sources</b>                                 |                 |              |              |               |                    |                    |
| State Aid - Current Year                               | 8011            | 7,216,602.74 | 0.00         | 7,216,602.74  | 7,486,576.35       | 7,728,818.43       |
| Education Protection Account State Aid - Current Year  | 8012            | 1,035,841.00 | 0.00         | 1,035,841.00  | 1,066,191.00       | 1,099,029.00       |
| State Aid - Prior Years                                | 8019            | (7,190.00)   | 0.00         | (7,190.00)    | 0.00               | 0.00               |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 376,923.87   | 0.00         | 376,923.87    | 376,923.87         | 376,923.87         |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00         | 0.00         | 0.00          |                    |                    |
| Total, LCFF Sources                                    |                 | 8,622,177.61 | 0.00         | 8,622,177.61  | 8,929,691.23       | 9,204,771.31       |
| <b>2. Federal Revenues</b>                             |                 |              |              |               |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00         | 267,806.00   | 267,806.00    | 267,806.00         | 267,806.00         |
| Special Education - Federal                            | 8181, 8182      | 0.00         | 84,109.09    | 84,109.09     | 84,109.09          | 84,109.09          |
| Child Nutrition - Federal                              | 8220            | 0.00         | 0.00         | 0.00          |                    |                    |
| Donated Food Commodities                               | 8221            | 0.00         | 0.00         | 0.00          |                    |                    |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00         | 0.00         | 0.00          |                    |                    |
| Total, Federal Revenues                                |                 | 0.00         | 351,915.09   | 351,915.09    | 351,915.09         | 351,915.09         |
| <b>3. Other State Revenues</b>                         |                 |              |              |               |                    |                    |
| Special Education - State                              | StateRevSE      | 0.00         | 538,832.86   | 538,832.86    | 538,832.86         | 538,832.86         |
| All Other State Revenues                               | StateRevAO      | 163,820.81   | 540,441.06   | 704,261.87    | 691,220.00         | 521,854.00         |
| Total, Other State Revenues                            |                 | 163,820.81   | 1,079,273.91 | 1,243,094.72  | 1,230,052.86       | 1,060,686.86       |
| <b>4. Other Local Revenues</b>                         |                 |              |              |               |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 169.00       | 0.00         | 169.00        | 169.00             | 169.00             |
| Total, Local Revenues                                  |                 | 169.00       | 0.00         | 169.00        | 169.00             | 169.00             |
| <b>5. TOTAL REVENUES</b>                               |                 |              |              |               |                    |                    |
|  |                 | 8,786,167.42 | 1,431,189.00 | 10,217,356.42 | 10,511,828.17      | 10,617,542.25      |
| <b>B. EXPENDITURES</b>                                 |                 |              |              |               |                    |                    |
| <b>1. Certificated Salaries</b>                        |                 |              |              |               |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 3,960,612.30 | 474,273.72   | 4,434,886.02  | 3,612,088.00       | 3,684,330.00       |
| Certificated Pupil Support Salaries                    | 1200            | 541,049.52   | 12,034.90    | 553,084.42    | 448,356.44         | 457,323.57         |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 429,215.27   | 0.00         | 429,215.27    | 344,088.24         | 350,970.00         |
| Other Certificated Salaries                            | 1900            | 0.00         | 0.00         | 0.00          |                    |                    |
| Total, Certificated Salaries                           |                 | 4,930,877.09 | 486,308.62   | 5,417,185.71  | 4,404,532.67       | 4,492,623.57       |
| <b>2. Non-certificated Salaries</b>                    |                 |              |              |               |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00         | 0.00         | 0.00          |                    |                    |
| Non-certificated Support Salaries                      | 2200            | 16,289.04    | 0.00         | 16,289.04     | 16,614.82          | 16,947.12          |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 179,768.35   | 0.00         | 179,768.35    | 183,363.72         | 187,030.99         |
| Clerical and Office Salaries                           | 2400            | 22,450.88    | 56,175.53    | 78,626.41     | 80,198.94          | 81,802.92          |
| Other Non-certificated Salaries                        | 2900            | 0.00         | 0.00         | 0.00          |                    |                    |
| Total, Non-certificated Salaries                       |                 | 218,508.27   | 56,175.53    | 274,683.80    | 280,177.48         | 285,781.03         |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

| Description  | Object Code | FY 2024/25   |              |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-------------|--------------|--------------|--------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted   | Total        |                    |                    |
| <b>3. Employee Benefits</b>  |             |              |              |              |                    |                    |
| STRS   | 3101-3102   | 571,722.34   | 276,550.43   | 848,272.77   | 841,265.80         | 858,091.12         |
| PERS   | 3201-3202   | 0.00         | 0.00         | 0.00         |                    |                    |
| OASDI / Medicare / Alternative   | 3301-3302   | 80,890.90    | 28,846.24    | 109,737.14   | 81,050.00          | 82,671.00          |
| Health and Welfare Benefits  | 3401-3402   | 368,999.47   | 181,916.89   | 550,916.36   | 560,431.90         | 571,640.54         |
| Unemployment Insurance   | 3501-3502   | 121,147.87   | 67,858.10    | 189,005.97   | 233,607.97         | 233,752.53         |
| Workers' Compensation Insurance  | 3601-3602   | 34,601.18    | 18,546.90    | 53,148.08    | 64,808.21          | 66,104.38          |
| OPEB, Allocated  | 3701-3702   | 0.00         | 0.00         | 0.00         |                    |                    |
| OPEB, Active Employees   | 3751-3752   | 0.00         | 0.00         | 0.00         |                    |                    |
| Other Employee Benefits  | 3901-3902   | 109,609.16   | 59,197.45    | 168,806.61   | 129,794.29         | 132,390.17         |
| Total, Employee Benefits   |             | 1,286,970.93 | 632,916.00   | 1,919,886.93 | 1,910,958.17       | 1,944,649.73       |
| <b>4. Books and Supplies</b>   |             |              |              |              |                    |                    |
| Approved Textbooks and Core Curricula Materials  | 4100        | 172,274.06   | 0.00         | 172,274.06   | 175,719.54         | 179,233.93         |
| Books and Other Reference Materials  | 4200        | 0.00         | 0.00         | 0.00         |                    |                    |
| Materials and Supplies   | 4300        | 314,280.69   | 165,327.20   | 479,607.89   | 489,200.00         | 498,984.00         |
| Noncapitalized Equipment   | 4400        | 10,246.08    | 0.00         | 10,246.08    | 10,451.01          | 10,660.03          |
| Food   | 4700        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Books and Supplies  |             | 496,800.83   | 165,327.20   | 662,128.03   | 675,370.54         | 688,877.96         |
| <b>5. Services and Other Operating Expenditures</b>  |             |              |              |              |                    |                    |
| Subagreements for Services   | 5100        | 29,463.27    | 108,183.04   | 137,646.31   | 140,399.24         | 143,207.23         |
| Travel and Conferences   | 5200        | 88,863.81    | 0.00         | 88,863.81    | 90,641.08          | 92,453.90          |
| Dues and Memberships   | 5300        | 83,072.50    | 0.00         | 83,072.50    | 84,733.95          | 86,428.63          |
| Insurance  | 5400        | 16,321.25    | 0.00         | 16,321.25    | 16,647.67          | 16,980.63          |
| Operations and Housekeeping Services   | 5500        | 2,342.85     | 0.00         | 2,342.85     | 2,390.00           | 2,438.00           |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 64,923.28    | 0.00         | 64,923.28    | 66,221.74          | 67,546.18          |
| Transfers of Direct Costs  | 5700-5799   | 149,912.44   | (149,912.44) | 0.00         |                    |                    |
| Professional/Consulting Services and Operating Expend.   | 5800        | 426,437.80   | 132,191.05   | 558,628.85   | 570,778.36         | 582,785.03         |
| Communications   | 5900        | 13,797.02    | 0.00         | 13,797.02    | 14,073.00          | 14,354.00          |
| Total, Services and Other Operating Expenditures   |             | 875,134.23   | 90,461.64    | 965,595.87   | 985,885.05         | 1,006,193.59       |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |              |              |              |                    |                    |
| Land and Land Improvements   | 6100-6170   | 0.00         | 0.00         | 0.00         |                    |                    |
| Buildings and Improvements of Buildings  | 6200        | 0.00         | 0.00         | 0.00         |                    |                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | 0.00         | 0.00         | 0.00         |                    |                    |
| Equipment  | 6400        | 0.00         | 0.00         | 0.00         |                    |                    |
| Equipment Replacement  | 6500        | 0.00         | 0.00         | 0.00         |                    |                    |
| Depreciation Expense (for accrual basis only)  | 6900        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Capital Outlay  |             | 0.00         | 0.00         | 0.00         | 0.00               | 0.00               |
| <b>7. Other Outgo</b>  |             |              |              |              |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00         | 0.00         | 0.00         |                    |                    |
| All Other Transfers  | 7280-7299   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Indirect Costs  | 7300-7399   | 0.00         | 0.00         | 0.00         |                    |                    |
| Debt Service:  |             |              |              |              |                    |                    |
| Interest   | 7438        | 0.00         | 0.00         | 0.00         |                    |                    |
| Principal (for modified accrual basis only)  | 7439        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Other Outgo   |             | 0.00         | 0.00         | 0.00         | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 7,808,291.34 | 1,431,189.00 | 9,239,480.34 | 8,256,923.92       | 8,418,125.88       |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 977,876.08   | (0.00)       | 977,876.08   | 2,254,904.25       | 2,199,416.37       |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25   |            |              | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|--------------|------------|--------------|-----------------------|-----------------------|
|   |             | Unrestricted | Restricted | Total        |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |              |            |              |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00         | 0.00       | 0.00         |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00         | 0.00       | 0.00         |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 977,876.08   | (0.00)     | 977,876.08   | 2,254,904.25          | 2,199,416.37          |
| <b>F. FUND BALANCE, RESERVES</b>  |             |              |            |              |                       |                       |
| 1. Beginning Fund Balance   |             |              |            |              |                       |                       |
| a. As of July 1   | 9791        | 4,201,524.67 | 0.00       | 4,201,524.67 | 4,773,575.08          | 7,028,479.33          |
| b. Adjustments/Restatements   | 9793, 9795  | (405,825.67) | 0.00       | (405,825.67) |                       |                       |
| c. Adjusted Beginning Balance   |             | 3,795,699.00 | 0.00       | 3,795,699.00 | 4,773,575.08          | 7,028,479.33          |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 4,773,575.08 | (0.00)     | 4,773,575.08 | 7,028,479.33          | 9,227,895.70          |
| Components of Ending Fund Balance:  |             |              |            |              |                       |                       |
| a. Nonspendable   |             |              |            |              |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |              | 0.00       | 0.00         | 0.00                  | 0.00                  |
| c. Committed  |             |              |            |              |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| d. Assigned   |             |              |            |              |                       |                       |
| Other Assignments   | 9780        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |              |            |              |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 461,974.02   | 0.00       | 461,974.02   | 412,846.20            | 420,906.29            |
| Unassigned/Unappropriated Amount  | 9790        | 4,311,601.06 | (0.00)     | 4,311,601.06 | 6,615,633.13          | 8,806,989.41          |

## CERTIFICATION OF FINANCIAL CONDITION

43 of 550



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

Charter School Name: California Connections Academy  
(continued) Northern California  
CDS #: 39-68650-0125849  
Charter Approving Entity: Ripon Unified School District  
County: San Joaquin  
Charter #: 1398  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |              | 1st Interim Budget |              |               |
|--|--|-----------------|-------------------------|--------------|---------------|--------------------|------------|--------------|--------------------|--------------|---------------|
|  |  |                 | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total        | Unrestricted       | Restricted   | Total         |
| A. REVENUES  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| 1. LCFF Sources  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| State Aid - Current Year                               |  | 8011            | 12,762,206.99           |              | 12,762,206.99 | 2,925,408.00       |            | 2,925,408.00 | 12,835,008.55      |              | 12,835,008.55 |
| Education Protection Account State Aid - Current Year  |  | 8012            | 6,406,835.00            |              | 6,406,835.00  | 871,945.00         |            | 871,945.00   | 2,277,999.00       |              | 2,277,999.00  |
| State Aid - Prior Years                                |  | 8019            |                         |              | -             |                    |            | -            |                    |              | -             |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 2,920,438.63            |              | 2,920,438.63  |                    |            | -            | 2,302,586.96       |              | 2,302,586.96  |
| Other LCFF Transfers                                   |  |                 |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, LCFF Sources                                    |  | 8091, 8097      | 22,089,480.62           | -            | 22,089,480.62 | 3,797,353.00       | -          | 3,797,353.00 | 17,415,594.51      | -            | 17,415,594.51 |
| 2. Federal Revenues                                    |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 301,106.00   | 301,106.00    |                    |            | -            |                    | 389,992.00   | 389,992.00    |
| Special Education - Federal                            |  | 8181, 8182      |                         | 226,057.64   | 226,057.64    |                    |            | -            |                    | 186,184.52   | 186,184.52    |
| Child Nutrition - Federal                              |  | 8220            |                         |              | -             |                    |            | -            |                    |              | -             |
| Donated Food Commodities                               |  | 8221            |                         |              | -             |                    |            | -            |                    |              | -             |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, Federal Revenues                                |  |                 | -                       | 527,163.64   | 527,163.64    | -                  | -          | -            | -                  | 576,176.52   | 576,176.52    |
| 3. Other State Revenues                                |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Special Education - State                              |  | StateRevSE      |                         | 1,558,910.87 | 1,558,910.87  |                    | 284,286.00 | 284,286.00   |                    | 1,192,764.50 | 1,192,764.50  |
| All Other State Revenues                               |  | StateRevAO      | 408,428.78              | 1,014,409.21 | 1,422,837.99  | 3,636.00           | 27,280.00  | 30,916.00    | 365,766.96         | 984,275.19   | 1,350,042.15  |
| Total, Other State Revenues                            |  |                 | 408,428.78              | 2,573,320.07 | 2,981,748.85  | 3,636.00           | 311,566.00 | 315,202.00   | 365,766.96         | 2,177,039.70 | 2,542,806.66  |
| 4. Other Local Revenues                                |  |                 |                         |              |               |                    |            |              |                    |              |               |
| All Other Local Revenues                               |  | LocalRevAO      | 35,418.79               |              | 35,418.79     | 19,988.00          |            | 19,988.00    | 43,406.40          |              | 43,406.40     |
| Total, Local Revenues                                  |  |                 | 35,418.79               | -            | 35,418.79     | 19,988.00          | -          | 19,988.00    | 43,406.40          | -            | 43,406.40     |
| 5. TOTAL REVENUES                                      |  |                 | 22,533,328.19           | 3,100,483.71 | 25,633,811.91 | 3,820,977.00       | 311,566.00 | 4,132,543.00 | 17,824,767.87      | 2,753,216.21 | 20,577,984.08 |
| B. EXPENDITURES  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| 1. Certificated Salaries                               |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Certificated Teachers' Salaries                        |  | 1100            | 8,673,577.84            | 896,871.13   | 9,570,448.96  | 4,337,974.00       |            | 4,337,974.00 | 8,177,706.80       | 1,386,245.03 | 9,563,951.83  |
| Certificated Pupil Support Salaries                    |  | 1200            | 796,987.94              |              | 796,987.94    | 545,740.00         |            | 545,740.00   | 1,167,782.60       | 26,640.55    | 1,194,423.15  |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 1,018,405.72            |              | 1,018,405.72  | 429,074.00         |            | 429,074.00   | 926,901.67         |              | 926,901.67    |
| Other Certificated Salaries                            |  | 1900            |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, Certificated Salaries                           |  |                 | 10,488,971.50           | 896,871.13   | 11,385,842.63 | 5,312,788.00       | -          | 5,312,788.00 | 10,272,391.07      | 1,412,885.58 | 11,685,276.65 |
| 2. Non-certificated Salaries                           |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 54,514.32               |              | 54,514.32     |                    |            | -            |                    |              | -             |
| Non-certificated Support Salaries                      |  | 2200            | -                       |              | -             | 16,086.00          |            | 16,086.00    | 35,187.32          | -            | 35,187.32     |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 157,058.57              |              | 157,058.57    | 178,481.00         |            | 178,481.00   | 388,278.65         |              | 388,278.65    |
| Clerical and Office Salaries                           |  | 2400            | 48,561.29               |              | 48,561.29     | 73,959.00          |            | 73,959.00    | 45,697.61          | 124,350.58   | 170,048.19    |
| Other Non-certificated Salaries                        |  | 2900            |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, Non-certificated Salaries                       |  |                 | 260,134.18              | -            | 260,134.18    | 268,526.00         | -          | 268,526.00   | 469,163.58         | 124,350.58   | 593,514.16    |
| 3. Employee Benefits                                   |  |                 |                         |              |               |                    |            |              |                    |              |               |
| STRS   |  | 3101-3102       | 2,003,393.56            | 171,302.38   | 2,174,695.94  | 675,553.00         |            | 675,553.00   | 1,375,708.52       | 496,034.48   | 1,871,743.00  |
| PERS   |  | 3201-3202       |                         |              | -             |                    |            | -            |                    |              | -             |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 165,903.92              | 12,907.99    | 178,811.91    | 127,581.00         |            | 127,581.00   | 182,584.48         | 56,229.74    | 238,814.22    |
| Health and Welfare Benefits                            |  | 3401-3402       | 1,201,593.43            | 100,257.12   | 1,301,850.55  | 399,016.00         |            | 399,016.00   | 882,124.18         | 327,726.01   | 1,209,850.19  |
| Unemployment Insurance                                 |  | 3501-3502       | 220,252.81              | 18,377.19    | 238,630.00    | 1,915.00           |            | 1,915.00     | 134,612.56         | 56,007.12    | 190,619.68    |
| Workers' Compensation Insurance                        |  | 3601-3602       | 149,369.09              | 12,462.89    | 161,831.98    | 27,950.00          |            | 27,950.00    | 85,584.80          | 33,783.89    | 119,368.69    |
| OPEB, Allocated  |  | 3701-3702       |                         |              | -             |                    |            | -            |                    |              | -             |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |              | -             |                    |            | -            |                    |              | -             |
| Other Employee Benefits                                |  | 3901-3902       | 85,304.66               | 7,117.55     | 92,422.21     | 185,220.00         |            | 185,220.00   | 262,219.29         | 106,088.97   | 368,308.26    |
| Total, Employee Benefits                               |  |                 | 3,825,817.47            | 322,425.12   | 4,148,242.59  | 1,417,235.00       | -          | 1,417,235.00 | 2,922,833.83       | 1,075,870.21 | 3,998,704.04  |
| 4. Books and Supplies                                  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 222,400.00              |              | 222,400.00    | 146,802.00         |            | 146,802.00   | 373,409.14         | -            | 373,409.14    |
| Books and Other Reference Materials                    |  | 4200            | 1,739,800.00            |              | 1,739,800.00  |                    |            | -            |                    | -            | -             |
| Materials and Supplies                                 |  | 4300            | 1,660,901.54            | 105,498.46   | 1,766,400.00  | 469,496.00         |            | 469,496.00   | 941,523.18         | 92,704.69    | 1,034,227.87  |
| Noncapitalized Equipment                               |  | 4400            | 340,600.00              |              | 340,600.00    |                    |            | 6,426.00     | 22,680.81          |              | 22,680.81     |
| Food   |  | 4700            |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, Books and Supplies                              |  |                 | 3,963,701.54            | 105,498.46   | 4,069,200.00  | 622,724.00         | -          | 622,724.00   | 1,337,613.13       | 92,704.69    | 1,430,317.82  |
| 5. Services and Other Operating Expenditures           |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Subagreements for Services                             |  | 5100            | 306,000.00              | 1,730,400.00 | 2,036,400.00  | (1,881.00)         | 62,985.00  | 61,104.00    | 97,489.69          | 239,474.79   | 336,964.48    |
| Travel and Conferences                                 |  | 5200            | 71,100.00               |              | 71,100.00     | 144,379.00         | -          | 144,379.00   | 194,149.32         |              | 194,149.32    |
| Dues and Memberships                                   |  | 5300            | 45,400.00               |              | 45,400.00     | 61,779.00          | -          | 61,779.00    | 181,177.67         | -            | 181,177.67    |
| Insurance  |  | 5400            | 36,900.00               |              | 36,900.00     | 11,486.00          | -          | 11,486.00    | 34,636.46          | -            | 34,636.46     |
| Operations and Housekeeping Services                   |  | 5500            | 14,700.00               |              | 14,700.00     | 3,399.00           | -          | 3,399.00     | 8,045.03           | -            | 8,045.03      |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 132,300.00              |              | 132,300.00    | 62,840.00          | -          | 62,840.00    | 176,330.06         | -            | 176,330.06    |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |              | -             |                    |            | -            | 301,519.84         | (301,519.84) | -             |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 2,601,782.05            | 45,289.00    | 2,647,071.05  | 449,425.00         | 7,888.00   | 457,313.00   | 1,063,442.81       | 109,450.19   | 1,172,893.00  |
| Communications   |  | 5900            | 66,600.00               |              | 66,600.00     | 14,287.00          | -          | 14,287.00    | 38,913.43          |              | 38,913.43     |
| Total, Services and Other Operating Expenditures       |  |                 | 3,274,782.05            | 1,775,689.00 | 5,050,471.05  | 745,714.00         | 70,873.00  | 816,587.00   | 2,095,704.31       | 47,405.14    | 2,143,109.45  |



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

Charter School Name: California Connections Academy  
(continued) Northern California  
CDS #: 39-68650-0125849  
Charter Approving Entity: Ripon Unified School District  
County: San Joaquin  
Charter #: 1398  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |                | 1st Interim Budget |              |               |
|--|-------------|-------------------------|--------------|---------------|--------------------|------------|----------------|--------------------|--------------|---------------|
|  |             | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total          | Unrestricted       | Restricted   | Total         |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |              |               |                    |            |                |                    |              |               |
| Land and Land Improvements   | 6100-6170   |                         |              | -             |                    |            | -              |                    |              | -             |
| Buildings and Improvements of Buildings  | 6200        |                         |              | -             |                    |            | -              |                    |              | -             |
| Books and Media for New School Libraries or Major  |             |                         |              |               |                    |            |                |                    |              |               |
| Expansion of School Libraries  | 6300        |                         |              | -             |                    |            | -              |                    |              | -             |
| Equipment  | 6400        |                         |              | -             |                    |            | -              |                    |              | -             |
| Equipment Replacement  | 6500        |                         |              | -             |                    |            | -              |                    |              | -             |
| Depreciation Expense (for accrual basis only)  | 6900        | 65,400.00               |              | 65,400.00     | 18,683.00          |            | 18,683.00      | 56,051.00          |              | 56,051.00     |
| Total, Capital Outlay  |             | 65,400.00               | -            | 65,400.00     | 18,683.00          | -          | 18,683.00      | 56,051.00          | -            | 56,051.00     |
| <b>7. Other Outgo</b>  |             |                         |              |               |                    |            |                |                    |              |               |
| Tuition to Other Schools   | 7110-7143   |                         |              | -             |                    |            | -              |                    |              | -             |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |              | -             |                    |            | -              |                    |              | -             |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |              | -             |                    |            | -              |                    |              | -             |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |              | -             |                    |            | -              |                    |              | -             |
| All Other Transfers  | 7281-7299   |                         |              | -             |                    |            | -              |                    |              | -             |
| Transfers of Indirect Costs  | 7300-7399   |                         |              | -             |                    |            | -              |                    |              | -             |
| Debt Service:  |             |                         |              |               |                    |            |                |                    |              |               |
| Interest   | 7438        |                         |              | -             |                    |            | -              |                    |              | -             |
| Principal (for modified accrual basis only)  | 7439        |                         |              | -             |                    |            | -              |                    |              | -             |
| Total, Other Outgo   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -             |
| <b>8. TOTAL EXPENDITURES</b>   |             | 21,878,806.74           | 3,100,483.71 | 24,979,290.45 | 8,385,670.00       | 70,873.00  | 8,456,543.00   | 17,153,756.91      | 2,753,216.21 | 19,906,973.12 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 654,521.46              | 0.00         | 654,521.46    | (4,564,693.00)     | 240,693.00 | (4,324,000.00) | 671,010.96         | (0.00)       | 671,010.96    |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |              |               |                    |            |                |                    |              |               |
| 1. Other Sources   | 8930-8979   |                         |              | -             |                    |            | -              |                    |              | -             |
| 2. Less: Other Uses  | 7630-7699   |                         |              | -             |                    |            | -              |                    |              | -             |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |              | -             |                    |            | -              |                    |              | -             |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -             |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 654,521.46              | 0.00         | 654,521.46    | (4,564,693.00)     | 240,693.00 | (4,324,000.00) | 671,010.96         | (0.00)       | 671,010.96    |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |              |               |                    |            |                |                    |              |               |
| 1. Beginning Fund Balance  |             |                         |              |               |                    |            |                |                    |              |               |
| a. As of July 1  | 9791        | 3,997,133.54            |              | 3,997,133.54  | 4,194,412.45       |            | 4,194,412.45   | 4,194,412.45       |              | 4,194,412.45  |
| b. Adjustments to Beginning Balance  | 9793, 9795  |                         |              | -             | (789,924.45)       |            | (789,924.45)   | (789,924.45)       |              | (789,924.45)  |
| c. Adjusted Beginning Balance  |             | 3,997,133.54            | -            | 3,997,133.54  | 3,404,488.00       | -          | 3,404,488.00   | 3,404,488.00       | -            | 3,404,488.00  |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 4,651,655.00            | 0.00         | 4,651,655.00  | (1,160,205.00)     | 240,693.00 | (919,512.00)   | 4,075,498.96       | (0.00)       | 4,075,498.96  |
| Components of Ending Fund Balance :  |             |                         |              |               |                    |            |                |                    |              |               |
| a. Nonspendable  |             |                         |              |               |                    |            |                |                    |              |               |
| Revolving Cash (equals object 9130)  | 9711        |                         |              | -             |                    |            | -              |                    |              | -             |
| Stores (equals object 9320)  | 9712        |                         |              | -             |                    |            | -              |                    |              | -             |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |              | -             |                    |            | -              |                    |              | -             |
| All Others   | 9719        |                         |              | -             |                    |            | -              |                    |              | -             |
| b. Restricted  | 9740        |                         |              | -             |                    | 240,693.00 | 240,693.00     |                    |              | -             |
| c. Committed   |             |                         |              |               |                    |            |                |                    |              |               |
| Stabilization Arrangements   | 9750        |                         |              | -             |                    |            | -              |                    |              | -             |
| Other Commitments  | 9760        |                         |              | -             |                    |            | -              |                    |              | -             |
| d. Assigned  |             |                         |              |               |                    |            |                |                    |              |               |
| Other Assignments  | 9780        |                         |              | -             |                    |            | -              |                    |              | -             |
| e. Unassigned/Unappropriated   |             |                         |              |               |                    |            |                |                    |              |               |
| Reserve for Economic Uncertainties   | 9789        | 1,248,964.52            |              | 1,248,964.52  | 995,348.66         |            | 995,348.66     | 995,348.66         |              | 995,348.66    |
| Unassigned/Unappropriated Amount   | 9790        | 3,402,690.48            | 0.00         | 3,402,690.48  | (2,155,553.66)     | -          | (2,155,553.66) | 3,080,150.31       | (0.00)       | 3,080,150.31  |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Northern California  
CDS #: 39-68650-0125849  
Charter Approving Entity: Ripon Unified School District  
County: San Joaquin  
Charter #: 1398  
Fiscal Year: 2024/25

|  |                 |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-----------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code     | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                        |                        |                        |   |                      |
| 1. LCFF/Revenue Limit Sources                                  |                 |                        |                        |                        |   |                      |
| State Aid - Current Year                                       | 8011            | 12,762,206.99          | 2,925,408.00           | 12,835,008.55          | 72,801.56   | 0.57%                |
| Education Protection Account State Aid - Current Year          | 8012            | 6,406,835.00           | 871,945.00             | 2,277,999.00           | (4,128,836.00)                                      | -64.44%              |
| State Aid - Prior Years  | 8019            | -                      | -                      | -                      | -   |                      |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 2,920,438.63           | -                      | 2,302,586.96           | (617,851.67)  | -21.16%              |
| Other LCFF Transfers   | 8091, 8097      | -                      | -                      | -                      | -   |                      |
| Total, LCFF Sources  |                 | 22,089,480.62          | 3,797,353.00           | 17,415,594.51          | (4,673,886.11)                                      | -21.16%              |
| 2. Federal Revenues  |                 |                        |                        |                        |   |                      |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 301,106.00             | -                      | 389,992.00             | 88,886.00   | 29.52%               |
| Special Education - Federal                                    | 8181, 8182      | 226,057.64             | -                      | 186,184.52             | (39,873.12)   | -17.64%              |
| Child Nutrition - Federal                                      | 8220            | -                      | -                      | -                      | -   |                      |
| Donated Food Commodities                                       | 8221            | -                      | -                      | -                      | -   |                      |
| Other Federal Revenues   | 8110, 8260-8299 | -                      | -                      | -                      | -   |                      |
| Total, Federal Revenues  |                 | 527,163.64             | -                      | 576,176.52             | 49,012.88   | 9.30%                |
| 3. Other State Revenues  |                 |                        |                        |                        |   |                      |
| Special Education - State                                      | StateRevSE      | 1,558,910.87           | 284,286.00             | 1,192,764.50           | (366,146.36)  | -23.49%              |
| All Other State Revenues                                       | StateRevAO      | 1,422,837.99           | 30,916.00              | 1,350,042.15           | (72,795.84)   | -5.12%               |
| Total, Other State Revenues                                    |                 | 2,981,748.85           | 315,202.00             | 2,542,806.66           | (438,942.20)  | -14.72%              |
| 4. Other Local Revenues  |                 |                        |                        |                        |   |                      |
| All Other Local Revenues                                       | LocalRevAO      | 35,418.79              | 19,988.00              | 43,406.40              | 7,987.61  | 22.55%               |
| Total, Local Revenues  |                 | 35,418.79              | 19,988.00              | 43,406.40              | 7,987.61  | 22.55%               |
| 5. TOTAL REVENUES  |                 | 25,633,811.91          | 4,132,543.00           | 20,577,984.08          | (5,055,827.82)                                      | -19.72%              |
| <b>B. EXPENDITURES</b>   |                 |                        |                        |                        |   |                      |
| 1. Certificated Salaries                                       |                 |                        |                        |                        |   |                      |
| Certificated Teachers' Salaries                                | 1100            | 9,570,448.96           | 4,337,974.00           | 9,563,951.83           | (6,497.13)  | -0.07%               |
| Certificated Pupil Support Salaries                            | 1200            | 796,987.94             | 545,740.00             | 1,194,423.15           | 397,435.21  | 49.87%               |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 1,018,405.72           | 429,074.00             | 926,901.67             | (91,504.05)   | -8.99%               |
| Other Certificated Salaries                                    | 1900            | -                      | -                      | -                      | -   |                      |
| Total, Certificated Salaries                                   |                 | 11,385,842.63          | 5,312,788.00           | 11,685,276.65          | 299,434.02  | 2.63%                |
| 2. Non-certificated Salaries                                   |                 |                        |                        |                        |   |                      |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 54,514.32              | -                      | -                      | (54,514.32)   | (100%)               |
| Non-certificated Support Salaries                              | 2200            | -                      | 16,086.00              | 35,187.32              | 35,187.32   | New                  |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 157,058.57             | 178,481.00             | 388,278.65             | 231,220.08  | 147.22%              |
| Clerical and Office Salaries                                   | 2400            | 48,561.29              | 73,959.00              | 170,048.19             | 121,486.90  | 250.17%              |
| Other Non-certificated Salaries                                | 2900            | -                      | -                      | -                      | -   |                      |
| Total, Non-certificated Salaries                               |                 | 260,134.18             | 268,526.00             | 593,514.16             | 333,379.98  | 128.16%              |
| 3. Employee Benefits   |                 |                        |                        |                        |   |                      |
| STRS   | 3101-3102       | 2,174,695.94           | 675,553.00             | 1,871,743.00           | (302,952.94)  | -13.93%              |
| PERS   | 3201-3202       | -                      | -                      | -                      | -   |                      |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 178,811.91             | 127,581.00             | 238,814.22             | 60,002.31   | 33.56%               |
| Health and Welfare Benefits                                    | 3401-3402       | 1,301,850.55           | 399,016.00             | 1,209,850.19           | (92,000.36)   | -7.07%               |
| Unemployment Insurance   | 3501-3502       | 238,630.00             | 1,915.00               | 190,619.68             | (48,010.32)   | -20.12%              |
| Workers' Compensation Insurance                                | 3601-3602       | 161,831.98             | 27,950.00              | 119,368.69             | (42,463.29)   | -26.24%              |
| OPEB, Allocated  | 3701-3702       | -                      | -                      | -                      | -   |                      |
| OPEB, Active Employees   | 3751-3752       | -                      | -                      | -                      | -   |                      |
| Other Employee Benefits  | 3901-3902       | 92,422.21              | 185,220.00             | 368,308.26             | 275,886.05  | 298.51%              |
| Total, Employee Benefits                                       |                 | 4,148,242.59           | 1,417,235.00           | 3,998,704.04           | (149,538.55)  | -3.60%               |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Northern California  
CDS #: 39-68650-0125849  
Charter Approving Entity: Ripon Unified School District  
County: San Joaquin  
Charter #: 1398  
Fiscal Year: 2024/25

|  |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                           |                           |                           |  |                         |
| Approved Textbooks and Core Curricula Materials  | 4100        | 222,400.00                | 146,802.00                | 373,409.14                | 151,009.14   | 67.90%                  |
| Books and Other Reference Materials  | 4200        | 1,739,800.00              | -                         | -                         | (1,739,800.00)   | (100%)                  |
| Materials and Supplies   | 4300        | 1,766,400.00              | 469,496.00                | 1,034,227.87              | (732,172.13)   | -41.45%                 |
| Noncapitalized Equipment   | 4400        | 340,600.00                | 6,426.00                  | 22,680.81                 | (317,919.19)   | -93.34%                 |
| Food   | 4700        | -                         | -                         | -                         | -  |                         |
| Total, Books and Supplies  |             | 4,069,200.00              | 622,724.00                | 1,430,317.82              | (2,638,882.18)   | -64.85%                 |
| <b>5. Services and Other Operating Expenditures</b>  |             |                           |                           |                           |  |                         |
| Subagreements for Services   | 5100        | 2,036,400.00              | 61,104.00                 | 336,964.48                | (1,699,435.52)   | -83.45%                 |
| Travel and Conferences   | 5200        | 71,100.00                 | 144,379.00                | 194,149.32                | 123,049.32   | 173.07%                 |
| Dues and Memberships   | 5300        | 45,400.00                 | 61,779.00                 | 181,177.67                | 135,777.67   | 299.07%                 |
| Insurance  | 5400        | 36,900.00                 | 11,486.00                 | 34,636.46                 | (2,263.54)   | -6.13%                  |
| Operations and Housekeeping Services   | 5500        | 14,700.00                 | 3,399.00                  | 8,045.03                  | (6,654.97)   | -45.27%                 |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 132,300.00                | 62,840.00                 | 176,330.06                | 44,030.06  | 33.28%                  |
| Transfers of Direct Costs  | 5700-5799   | -                         | -                         | -                         | -  |                         |
| Professional/Consulting Services and Operating Expend.   | 5800        | 2,647,071.05              | 457,313.00                | 1,172,893.00              | (1,474,178.05)   | -55.69%                 |
| Communications   | 5900        | 66,600.00                 | 14,287.00                 | 38,913.43                 | (27,686.57)  | -41.57%                 |
| Total, Services and Other Operating Expenditures   |             | 5,050,471.05              | 816,587.00                | 2,143,109.45              | (2,907,361.60)   | -57.57%                 |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                        |             |                           |                           |                           |  |                         |
| Land and Land Improvements   | 6100-6170   | -                         | -                         | -                         | -  |                         |
| Buildings and Improvements of Buildings  | 6200        | -                         | -                         | -                         | -  |                         |
| Books and Media for New School Libraries or Major<br>Expansion of School Libraries                         | 6300        | -                         | -                         | -                         | -  |                         |
| Equipment  | 6400        | -                         | -                         | -                         | -  |                         |
| Equipment Replacement  | 6500        | -                         | -                         | -                         | -  |                         |
| Depreciation Expense (for accrual basis only)  | 6900        | 65,400.00                 | 18,683.00                 | 56,051.00                 | (9,349.00)   | -14.30%                 |
| Total, Capital Outlay  |             | 65,400.00                 | 18,683.00                 | 56,051.00                 | (9,349.00)   | -14.30%                 |
| <b>7. Other Outgo</b>  |             |                           |                           |                           |  |                         |
| Tuition to Other Schools   | 7110-7143   | -                         | -                         | -                         | -  |                         |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                         | -                         | -                         | -  |                         |
| All Other Transfers  | 7281-7299   | -                         | -                         | -                         | -  |                         |
| Transfers of Indirect Costs  | 7300-7399   | -                         | -                         | -                         | -  |                         |
| Debt Service:  |             |                           |                           |                           |  |                         |
| Interest   | 7438        | -                         | -                         | -                         | -  |                         |
| Principal (for modified accrual basis only)  | 7439        | -                         | -                         | -                         | -  |                         |
| Total, Other Outgo   |             | -                         | -                         | -                         | -  |                         |
| <b>8. TOTAL EXPENDITURES</b>   |             | 24,979,290.45             | 8,456,543.00              | 19,906,973.12             | (5,072,317.33)   | -20.31%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 654,521.46                | (4,324,000.00)            | 671,010.96                | 16,489.50  | 2.52%                   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Northern California  
CDS #: 39-68650-0125849  
Charter Approving Entity: Ripon Unified School District  
County: San Joaquin  
Charter #: 1398  
Fiscal Year: 2024/25

|   |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|---|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description   | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |                           |                           |                           |  |                         |
| 1. Other Sources  | 8930-8979   | -                         | -                         | -                         | -  |                         |
| 2. Less: Other Uses   | 7630-7699   | -                         | -                         | -                         | -  |                         |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | -                         | -                         | -                         | -  |                         |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | -                         | -                         | -                         | -  |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 654,521.46                | (4,324,000.00)            | 671,010.96                | 16,489.50  | 2.52%                   |
| <b>F. FUND BALANCE, RESERVES</b>  |             |                           |                           |                           |  |                         |
| 1. Beginning Fund Balance   |             |                           |                           |                           |  |                         |
| a. As of July 1   | 9791        | 3,997,133.54              | 4,194,412.45              | 4,194,412.45              | 197,278.91   | 4.94%                   |
| b. Adjustments/Restatements   | 9793, 9795  | -                         | (789,924.45)              | (789,924.45)              | (789,924.45)   | New                     |
| c. Adjusted Beginning Fund Balance  |             | 3,997,133.54              | 3,404,488.00              | 3,404,488.00              |  |                         |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 4,651,655.00              | (919,512.00)              | 4,075,498.96              |  |                         |
| Components of Ending Fund Balance :   |             |                           |                           |                           |  |                         |
| a. Nonspendable   |             |                           |                           |                           |  |                         |
| Revolving Cash (equals object 9130)   | 9711        | -                         | -                         | -                         | -  |                         |
| Stores (equals object 9320)   | 9712        | -                         | -                         | -                         | -  |                         |
| Prepaid Expenditures (equals object 9330)   | 9713        | -                         | -                         | -                         | -  |                         |
| All Others  | 9719        | -                         | -                         | -                         | -  |                         |
| b. Restricted   | 9740        | -                         | 240,693.00                | -                         | -  |                         |
| c. Committed  |             |                           |                           |                           |  |                         |
| Stabilization Arrangements  | 9750        | -                         | -                         | -                         | -  |                         |
| Other Commitments   | 9760        | -                         | -                         | -                         | -  |                         |
| d. Assigned   |             |                           |                           |                           |  |                         |
| Other Assignments   | 9780        | -                         | -                         | -                         | -  |                         |
| e. Unassigned/Unappropriated  |             |                           |                           |                           |  |                         |
| Reserve for Economic Uncertainties  | 9789        | 1,248,964.52              | 995,348.66                | 995,348.66                | (253,615.87)   | -20.31%                 |
| Unassigned/Unappropriated Amount  | 9790        | 3,402,690.48              | (2,155,553.66)            | 3,080,150.31              | (322,540.17)   | -9.48%                  |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

**Charter School Name:** California Connections Academy  
**(continued)** Northern California  
**CDS #:** 39-68650-0125849  
**Charter Approving Entity:** Ripon Unified School District  
**County:** San Joaquin  
**Charter #:** 1398  
**Fiscal Year:** 2024/25

*This charter school uses the following basis of accounting:*

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25    |              |               | Totals for 2025/26 | Totals for 2026/27 |
|--|-----------------|---------------|--------------|---------------|--------------------|--------------------|
|  |                 | Unrestricted  | Restricted   | Total         |                    |                    |
| A. REVENUES  |                 |               |              |               |                    |                    |
| 1. LCFF Sources  |                 |               |              |               |                    |                    |
| State Aid - Current Year                               | 8011            | 12,835,008.55 | 0.00         | 12,835,008.55 | 13,332,543.74      | 13,814,181.89      |
| Education Protection Account State Aid - Current Year  | 8012            | 2,277,999.00  | 0.00         | 2,277,999.00  | 2,344,745.00       | 2,416,962.00       |
| State Aid - Prior Years                                | 8019            | 0.00          | 0.00         | 0.00          | 0.00               | 0.00               |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 2,302,586.96  | 0.00         | 2,302,586.96  | 2,302,586.96       | 2,302,586.96       |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, LCFF Sources                                    |                 | 17,415,594.51 | 0.00         | 17,415,594.51 | 17,979,875.70      | 18,533,730.85      |
| 2. Federal Revenues                                    |                 |               |              |               |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00          | 389,992.00   | 389,992.00    | 389,992.00         | 389,992.00         |
| Special Education - Federal                            | 8181, 8182      | 0.00          | 186,184.52   | 186,184.52    | 186,184.52         | 186,184.52         |
| Child Nutrition - Federal                              | 8220            | 0.00          | 0.00         | 0.00          |                    |                    |
| Donated Food Commodities                               | 8221            | 0.00          | 0.00         | 0.00          |                    |                    |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Federal Revenues                                |                 | 0.00          | 576,176.52   | 576,176.52    | 576,176.52         | 576,176.52         |
| 3. Other State Revenues                                |                 |               |              |               |                    |                    |
| Special Education - State                              | StateRevSE      | 0.00          | 1,192,764.50 | 1,192,764.50  | 1,192,764.50       | 1,192,764.50       |
| All Other State Revenues                               | StateRevAO      | 365,766.96    | 984,275.19   | 1,350,042.15  | 1,385,102.00       | 1,095,949.00       |
| Total, Other State Revenues                            |                 | 365,766.96    | 2,177,039.70 | 2,542,806.66  | 2,577,866.50       | 2,288,713.50       |
| 4. Other Local Revenues                                |                 |               |              |               |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 43,406.40     | 0.00         | 43,406.40     | 43,406.40          | 43,406.40          |
| Total, Local Revenues                                  |                 | 43,406.40     | 0.00         | 43,406.40     | 43,406.40          | 43,406.40          |
| 5. TOTAL REVENUES                                      |                 |               |              |               |                    |                    |
|  |                 | 17,824,767.87 | 2,753,216.21 | 20,577,984.08 | 21,177,325.12      | 21,442,027.27      |
| B. EXPENDITURES  |                 |               |              |               |                    |                    |
| 1. Certificated Salaries                               |                 |               |              |               |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 8,177,706.80  | 1,386,245.03 | 9,563,951.83  | 7,995,746.00       | 8,155,661.00       |
| Certificated Pupil Support Salaries                    | 1200            | 1,167,782.60  | 26,640.55    | 1,194,423.15  | 992,485.21         | 1,012,334.92       |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 926,901.67    | 0.00         | 926,901.67    | 761,676.33         | 776,909.86         |
| Other Certificated Salaries                            | 1900            | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Certificated Salaries                           |                 | 10,272,391.07 | 1,412,885.58 | 11,685,276.65 | 9,749,907.55       | 9,944,905.78       |
| 2. Non-certificated Salaries                           |                 |               |              |               |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00          | 0.00         | 0.00          |                    |                    |
| Non-certificated Support Salaries                      | 2200            | 35,187.32     | 0.00         | 35,187.32     | 35,891.06          | 36,608.88          |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 388,278.65    | 0.00         | 388,278.65    | 396,044.23         | 403,965.11         |
| Clerical and Office Salaries                           | 2400            | 45,697.61     | 124,350.58   | 170,048.19    | 173,449.15         | 176,918.14         |
| Other Non-certificated Salaries                        | 2900            | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Non-certificated Salaries                       |                 | 469,163.58    | 124,350.58   | 593,514.16    | 605,384.44         | 617,492.13         |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

**Charter School Name:** California Connections Academy  
**(continued)** Northern California  
**CDS #:** 39-68650-0125849  
**Charter Approving Entity:** Ripon Unified School District  
**County:** San Joaquin  
**Charter #:** 1398  
**Fiscal Year:** 2024/25

| Description  | Object Code | FY 2024/25    |              |               | Totals for<br>2025/26 | Totals for<br>2026/27 |
|--|-------------|---------------|--------------|---------------|-----------------------|-----------------------|
|  |             | Unrestricted  | Restricted   | Total         |                       |                       |
| <b>3. Employee Benefits</b>  |             |               |              |               |                       |                       |
| STRS   | 3101-3102   | 1,375,708.52  | 496,034.48   | 1,871,743.00  | 1,862,232.36          | 1,899,477.01          |
| PERS   | 3201-3202   | 0.00          | 0.00         | 0.00          |                       |                       |
| OASDI / Medicare / Alternative   | 3301-3302   | 182,584.48    | 56,229.74    | 238,814.22    | 179,412.00            | 183,000.00            |
| Health and Welfare Benefits  | 3401-3402   | 882,124.18    | 327,726.01   | 1,209,850.19  | 1,240,576.30          | 1,265,387.83          |
| Unemployment Insurance   | 3501-3502   | 134,612.56    | 56,007.12    | 190,619.68    | 234,015.32            | 234,021.03            |
| Workers' Compensation Insurance  | 3601-3602   | 85,584.80     | 33,783.89    | 119,368.69    | 143,459.95            | 146,329.15            |
| OPEB, Allocated  | 3701-3702   | 0.00          | 0.00         | 0.00          |                       |                       |
| OPEB, Active Employees   | 3751-3752   | 0.00          | 0.00         | 0.00          |                       |                       |
| Other Employee Benefits  | 3901-3902   | 262,219.29    | 106,088.97   | 368,308.26    | 287,313.62            | 293,059.89            |
| Total, Employee Benefits   |             | 2,922,833.83  | 1,075,870.21 | 3,998,704.04  | 3,947,009.56          | 4,021,274.91          |
| <b>4. Books and Supplies</b>   |             |               |              |               |                       |                       |
| Approved Textbooks and Core Curricula Materials  | 4100        | 373,409.14    | 0.00         | 373,409.14    | 380,877.32            | 388,494.87            |
| Books and Other Reference Materials  | 4200        | 0.00          | 0.00         | 0.00          |                       |                       |
| Materials and Supplies   | 4300        | 941,523.18    | 92,704.69    | 1,034,227.87  | 1,054,912.00          | 1,076,011.00          |
| Noncapitalized Equipment   | 4400        | 22,680.81     | 0.00         | 22,680.81     | 23,134.43             | 23,597.11             |
| Food   | 4700        | 0.00          | 0.00         | 0.00          |                       |                       |
| Total, Books and Supplies  |             | 1,337,613.13  | 92,704.69    | 1,430,317.82  | 1,458,923.75          | 1,488,102.98          |
| <b>5. Services and Other Operating Expenditures</b>  |             |               |              |               |                       |                       |
| Subagreements for Services   | 5100        | 97,489.69     | 239,474.79   | 336,964.48    | 343,703.77            | 350,577.84            |
| Travel and Conferences   | 5200        | 194,149.32    | 0.00         | 194,149.32    | 198,032.31            | 201,992.96            |
| Dues and Memberships   | 5300        | 181,177.67    | 0.00         | 181,177.67    | 184,801.22            | 188,497.24            |
| Insurance  | 5400        | 34,636.46     | 0.00         | 34,636.46     | 35,329.18             | 36,035.77             |
| Operations and Housekeeping Services   | 5500        | 8,045.03      | 0.00         | 8,045.03      | 8,206.00              | 8,370.00              |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 176,330.06    | 0.00         | 176,330.06    | 179,856.66            | 183,453.80            |
| Transfers of Direct Costs  | 5700-5799   | 301,519.84    | (301,519.84) | 0.00          |                       |                       |
| Professional/Consulting Services and Operating Expend.   | 5800        | 1,063,442.81  | 109,450.19   | 1,172,893.00  | 1,197,683.63          | 1,222,752.51          |
| Communications   | 5900        | 38,913.43     | 0.00         | 38,913.43     | 39,692.00             | 40,486.00             |
| Total, Services and Other Operating Expenditures   |             | 2,095,704.31  | 47,405.14    | 2,143,109.45  | 2,187,304.78          | 2,232,166.12          |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |               |              |               |                       |                       |
| Land and Land Improvements   | 6100-6170   | 0.00          | 0.00         | 0.00          |                       |                       |
| Buildings and Improvements of Buildings  | 6200        | 0.00          | 0.00         | 0.00          |                       |                       |
| Books and Media for New School Libraries or Major  |             |               |              |               |                       |                       |
| Expansion of School Libraries  | 6300        | 0.00          | 0.00         | 0.00          |                       |                       |
| Equipment  | 6400        | 0.00          | 0.00         | 0.00          |                       |                       |
| Equipment Replacement  | 6500        | 0.00          | 0.00         | 0.00          |                       |                       |
| Depreciation Expense (for accrual basis only)  | 6900        | 56,051.00     | 0.00         | 56,051.00     | 57,172.02             | 58,315.46             |
| Total, Capital Outlay  |             | 56,051.00     | 0.00         | 56,051.00     | 57,172.02             | 58,315.46             |
| <b>7. Other Outgo</b>  |             |               |              |               |                       |                       |
| Tuition to Other Schools   | 7110-7143   | 0.00          | 0.00         | 0.00          |                       |                       |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00          | 0.00         | 0.00          |                       |                       |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00          | 0.00         | 0.00          |                       |                       |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00          | 0.00         | 0.00          |                       |                       |
| All Other Transfers  | 7280-7299   | 0.00          | 0.00         | 0.00          |                       |                       |
| Transfers of Indirect Costs  | 7300-7399   | 0.00          | 0.00         | 0.00          |                       |                       |
| Debt Service:  |             |               |              |               |                       |                       |
| Interest   | 7438        | 0.00          | 0.00         | 0.00          |                       |                       |
| Principal (for modified accrual basis only)  | 7439        | 0.00          | 0.00         | 0.00          |                       |                       |
| Total, Other Outgo   |             | 0.00          | 0.00         | 0.00          | 0.00                  | 0.00                  |
| <b>8. TOTAL EXPENDITURES</b>   |             | 17,153,756.91 | 2,753,216.21 | 19,906,973.12 | 18,005,702.09         | 18,362,257.38         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 671,010.96    | (0.00)       | 671,010.96    | 3,171,623.03          | 3,079,769.89          |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Northern California  
CDS #: 39-68650-0125849  
Charter Approving Entity: Ripon Unified School District  
County: San Joaquin  
Charter #: 1398  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25   |            |              | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|--------------|------------|--------------|-----------------------|-----------------------|
|   |             | Unrestricted | Restricted | Total        |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |              |            |              |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00         | 0.00       | 0.00         |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00         | 0.00       | 0.00         |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 671,010.96   | (0.00)     | 671,010.96   | 3,171,623.03          | 3,079,769.89          |
| <b>F. FUND BALANCE, RESERVES</b>  |             |              |            |              |                       |                       |
| 1. Beginning Fund Balance   |             |              |            |              |                       |                       |
| a. As of July 1   | 9791        | 4,194,412.45 | 0.00       | 4,194,412.45 | 4,075,498.96          | 7,247,121.99          |
| b. Adjustments/Restatements   | 9793, 9795  | (789,924.45) | 0.00       | (789,924.45) |                       |                       |
| c. Adjusted Beginning Balance   |             | 3,404,488.00 | 0.00       | 3,404,488.00 | 4,075,498.96          | 7,247,121.99          |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 4,075,498.96 | (0.00)     | 4,075,498.96 | 7,247,121.99          | 10,326,891.89         |
| Components of Ending Fund Balance:  |             |              |            |              |                       |                       |
| a. Nonspendable   |             |              |            |              |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |              | 0.00       | 0.00         | 0.00                  | 0.00                  |
| c. Committed  |             |              |            |              |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| d. Assigned   |             |              |            |              |                       |                       |
| Other Assignments   | 9780        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |              |            |              |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 995,348.66   | 0.00       | 995,348.66   | 900,285.10            | 918,112.87            |
| Unassigned/Unappropriated Amount  | 9790        | 3,080,150.31 | (0.00)     | 3,080,150.31 | 6,346,836.89          | 9,408,779.02          |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report Certification**

Charter School Name: California Connections Acader  
 (continued) North Bay  
 CDS #: 17-64055-0129601  
 Charter Approving Entity: Middletown Unified School Dis  
 County: Lake  
 Charter #: 1653  
 Fiscal Year: 2024/25

**CERTIFICATION OF FINANCIAL CONDITION**

- ☒ **POSITIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ **QUALIFIED CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ **NEGATIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:  
 ( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)  
 Print Name: LaChelle Carter Title: Director of Finance

To the County Superintendent of Schools:  
 ( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of  
 Charter Approving Entity  
 (Original signature required)  
 Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

|                              |                                     |
|------------------------------|-------------------------------------|
| <u>For Approving Entity:</u> | <u>For Charter School:</u>          |
| _____                        | _____                               |
| Name                         | LaChelle Carter                     |
| _____                        | _____                               |
| Title                        | Director of Finance                 |
| _____                        | _____                               |
| Phone                        | 949-245-7177                        |
| _____                        | _____                               |
| E-mail                       | lacarter@calca.connectionsacademy.o |
|                              | E-mail                              |

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
 Date



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

Charter School Name: California Connections Academy  
(continued) North Bay  
CDS #: 17-64055-0129601  
Charter Approving Entity: Middletown Unified School District  
County: Lake  
Charter #: 1653  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |            | 1st Interim Budget |             |              |
|--|--|-----------------|-------------------------|------------|--------------|--------------------|------------|------------|--------------------|-------------|--------------|
|  |  |                 | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total      | Unrestricted       | Restricted  | Total        |
| A. REVENUES  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| 1. LCFF Sources  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| State Aid - Current Year                               |  | 8011            | 1,338,965.38            |            | 1,338,965.38 | 253,327.00         |            | 253,327.00 | 1,143,769.88       |             | 1,143,769.88 |
| Education Protection Account State Aid - Current Year  |  | 8012            | 32,686.00               |            | 32,686.00    | 8,172.00           |            | 8,172.00   | 27,832.00          |             | 27,832.00    |
| State Aid - Prior Years                                |  | 8019            | -                       |            | -            | 999.00             |            | 999.00     | 999.00             |             | 999.00       |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 746,291.00              |            | 746,291.00   | 133,435.00         |            | 133,435.00 | 631,218.28         |             | 631,218.28   |
| Other LCFF Transfers                                   |  | 8091, 8097      | -                       |            | -            | -                  |            | -          | -                  |             | -            |
| Total, LCFFSources                                     |  |                 | 2,117,942.38            | -          | 2,117,942.38 | 395,933.00         | -          | 395,933.00 | 1,803,819.16       | -           | 1,803,819.16 |
| 2. Federal Revenues                                    |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 47,351.00  | 47,351.00    |                    |            | -          |                    | 51,795.00   | 51,795.00    |
| Special Education - Federal                            |  | 8181, 8182      |                         | 20,537.34  | 20,537.34    |                    |            | -          |                    | 18,897.93   | 18,897.93    |
| Child Nutrition - Federal                              |  | 8220            |                         |            | -            |                    |            | -          |                    | -           | -            |
| Donated Food Commodities                               |  | 8221            |                         |            | -            |                    |            | -          |                    | -           | -            |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |            | -            |                    |            | -          |                    | 0.00        | 0.00         |
| Total, Federal Revenues                                |  |                 | -                       | 67,888.34  | 67,888.34    | -                  | -          | -          | -                  | 70,692.93   | 70,692.93    |
| 3. Other State Revenues                                |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Special Education - State                              |  | StateRevSE      |                         | 141,627.07 | 141,627.07   |                    | 26,881.00  | 26,881.00  |                    | 121,066.88  | 121,066.88   |
| All Other State Revenues                               |  | StateRevAO      | 37,414.06               | 133,485.38 | 170,899.44   |                    | 12,579.00  | 12,579.00  | 36,400.48          | 132,002.64  | 168,403.12   |
| Total, Other State Revenues                            |  |                 | 37,414.06               | 275,112.45 | 312,526.51   | -                  | 39,460.00  | 39,460.00  | 36,400.48          | 253,069.51  | 289,469.99   |
| 4. Other Local Revenues                                |  |                 |                         |            |              |                    |            |            |                    |             |              |
| All Other Local Revenues                               |  | LocalRevAO      | 121.56                  |            | 121.56       | 27.00              |            | 27.00      | 108.04             |             | 108.04       |
| Total, Local Revenues                                  |  |                 | 121.56                  | -          | 121.56       | 27.00              | -          | 27.00      | 108.04             | -           | 108.04       |
| 5. TOTAL REVENUES                                      |  |                 | 2,155,478.00            | 343,000.79 | 2,498,478.79 | 395,960.00         | 39,460.00  | 435,420.00 | 1,840,327.68       | 323,762.44  | 2,164,090.12 |
| B. EXPENDITURES  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| 1. Certificated Salaries                               |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Certificated Teachers' Salaries                        |  | 1100            | 782,770.53              | 87,270.29  | 870,040.81   | 414,118.00         |            | 414,118.00 | 800,877.71         | 143,682.64  | 944,560.35   |
| Certificated Pupil Support Salaries                    |  | 1200            | 72,453.45               |            | 72,453.45    | 51,995.00          |            | 51,995.00  | 115,132.99         | 2,704.04    | 117,837.03   |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 92,582.34               |            | 92,582.34    | 40,864.00          |            | 40,864.00  | 91,394.04          |             | 91,394.04    |
| Other Certificated Salaries                            |  | 1900            |                         |            | -            | -                  |            | -          |                    |             | -            |
| Total, Certificated Salaries                           |  |                 | 947,806.32              | 87,270.29  | 1,035,076.60 | 506,977.00         | -          | 506,977.00 | 1,007,404.74       | 146,386.68  | 1,153,791.42 |
| 2. Non-certificated Salaries                           |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 4,955.85                |            | 4,955.85     | -                  |            | -          | -                  | -           | -            |
| Non-certificated Support Salaries                      |  | 2200            | -                       |            | -            | 1,533.00           |            | 1,533.00   | 3,471.80           |             | 3,471.80     |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 14,278.05               |            | 14,278.05    | 16,997.00          |            | 16,997.00  | 38,291.69          |             | 38,291.69    |
| Clerical and Office Salaries                           |  | 2400            | 4,414.66                |            | 4,414.66     | 7,043.00           |            | 7,043.00   | 4,174.44           | 12,621.72   | 16,796.16    |
| Other Non-certificated Salaries                        |  | 2900            |                         |            | -            | -                  |            | -          |                    |             | -            |
| Total, Non-certificated Salaries                       |  |                 | 23,648.56               | -          | 23,648.56    | 25,573.00          | -          | 25,573.00  | 45,937.93          | 12,621.72   | 58,559.65    |
| 3. Employee Benefits                                   |  |                 |                         |            |              |                    |            |            |                    |             |              |
| STRS   |  | 3101-3102       | 181,031.00              | 16,668.63  | 197,699.63   | 64,338.00          |            | 64,338.00  | 132,206.00         | 56,943.07   | 189,149.07   |
| PERS   |  | 3201-3202       |                         |            | -            | -                  |            | -          | -                  | -           | -            |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 14,999.61               | 1,256.02   | 16,255.63    | 12,150.00          |            | 12,150.00  | 17,845.76          | 5,912.00    | 23,757.76    |
| Health and Welfare Benefits                            |  | 3401-3402       | 108,594.50              | 9,755.55   | 118,350.05   | 37,278.00          |            | 37,278.00  | 82,508.57          | 37,069.97   | 119,578.54   |
| Unemployment Insurance                                 |  | 3501-3502       | 57,373.71               | 5,154.15   | 62,527.86    | 183.00             |            | 183.00     | 37,998.37          | 18,850.23   | 56,848.60    |
| Workers' Compensation Insurance                        |  | 3601-3602       | 13,499.30               | 1,212.70   | 14,712.00    | 2,580.00           |            | 2,580.00   | 8,212.97           | 3,906.04    | 12,119.01    |
| OPEB, Allocated  |  | 3701-3702       |                         |            | -            | -                  |            | -          | -                  | -           | -            |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |            | -            | -                  |            | -          | -                  | -           | -            |
| Other Employee Benefits                                |  | 3901-3902       | 7,709.45                | 692.57     | 8,402.02     | 17,639.00          |            | 17,639.00  | 24,589.82          | 12,153.38   | 36,743.20    |
| Total, Employee Benefits                               |  |                 | 383,207.57              | 34,739.62  | 417,947.19   | 134,168.00         | -          | 134,168.00 | 303,361.49         | 134,834.69  | 438,196.18   |
| 4. Books and Supplies                                  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 18,200.00               |            | 18,200.00    | 13,982.00          |            | 13,982.00  | 36,982.87          | -           | 36,982.87    |
| Books and Other Reference Materials                    |  | 4200            | 181,625.50              | 66,774.50  | 248,400.00   | -                  |            | -          | -                  | -           | -            |
| Materials and Supplies                                 |  | 4300            | 195,032.62              | 7,867.38   | 202,900.00   | 42,958.00          |            | 42,958.00  | 70,658.34          | 29,859.60   | 100,517.94   |
| Noncapitalized Equipment                               |  | 4400            | 29,500.00               |            | 29,500.00    | 615.00             |            | 615.00     | 2,302.13           | -           | 2,302.13     |
| Food   |  | 4700            |                         |            | -            | -                  |            | -          | -                  | -           | -            |
| Total, Books and Supplies                              |  |                 | 424,358.12              | 74,641.88  | 499,000.00   | 57,555.00          | -          | 57,555.00  | 109,943.34         | 29,859.60   | 139,802.94   |
| 5. Services and Other Operating Expenditures           |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Subagreements for Services                             |  | 5100            | 33,300.00               | 131,600.00 | 164,900.00   | (612.00)           | 2,328.00   | 1,716.00   | 5,409.18           | 24,306.95   | 29,716.13    |
| Travel and Conferences                                 |  | 5200            | 100.00                  |            | 100.00       | 13,236.00          | -          | 13,236.00  | 18,287.74          | -           | 18,287.74    |
| Dues and Memberships                                   |  | 5300            | 5,400.00                |            | 5,400.00     | 5,460.00           | -          | 5,460.00   | 17,579.09          | -           | 17,579.09    |
| Insurance  |  | 5400            | 3,100.00                |            | 3,100.00     | 1,167.00           | -          | 1,167.00   | 3,516.80           | -           | 3,516.80     |
| Operations and Housekeeping Services                   |  | 5500            | 400.00                  |            | 400.00       | 23.00              | -          | 23.00      | 494.58             | -           | 494.58       |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 11,400.00               |            | 11,400.00    | 2,756.00           | -          | 2,756.00   | 14,275.36          | -           | 14,275.36    |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |            | -            | -                  |            | -          | 33,807.14          | (33,807.14) | -            |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 260,700.01              | 14,749.00  | 275,449.01   | 35,149.00          | 780.00     | 35,929.00  | 116,819.82         | 9,559.94    | 126,379.76   |
| Communications   |  | 5900            | 5,600.00                |            | 5,600.00     | 533.00             | -          | 533.00     | 3,032.61           | -           | 3,032.61     |
| Total, Services and Other Operating Expenditures       |  |                 | 320,000.01              | 146,349.00 | 466,349.01   | 57,712.00          | 3,108.00   | 60,820.00  | 213,222.32         | 59.75       | 213,282.07   |

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

Charter School Name: California Connections Academy  
 (continued) North Bay  
 CDS #: 17-64055-0129601  
 Charter Approving Entity: Middletown Unified School District  
 County: Lake  
 Charter #: 1653  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |              | 1st Interim Budget |            |              |
|--|-------------|-------------------------|------------|--------------|--------------------|------------|--------------|--------------------|------------|--------------|
|  |             | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total        | Unrestricted       | Restricted | Total        |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |            |              |                    |            |              |                    |            |              |
| Land and Land Improvements   | 6100-6170   |                         |            | -            |                    |            | -            |                    |            | -            |
| Buildings and Improvements of Buildings  | 6200        |                         |            | -            |                    |            | -            |                    |            | -            |
| Books and Media for New School Libraries or Major  |             |                         |            | -            |                    |            | -            |                    |            | -            |
| Expansion of School Libraries  | 6300        |                         |            | -            |                    |            | -            |                    |            | -            |
| Equipment  | 6400        |                         |            | -            |                    |            | -            |                    |            | -            |
| Equipment Replacement  | 6500        |                         |            | -            |                    |            | -            |                    |            | -            |
| Depreciation Expense (for accrual basis only)  | 6900        |                         |            | -            |                    |            | -            |                    |            | -            |
| Total, Capital Outlay  |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>7. Other Outgo</b>  |             |                         |            |              |                    |            |              |                    |            |              |
| Tuition to Other Schools   | 7110-7143   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |            | -            |                    |            | -            |                    |            | -            |
| All Other Transfers  | 7281-7299   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Indirect Costs  | 7300-7399   |                         |            | -            |                    |            | -            |                    |            | -            |
| Debt Service:  |             |                         |            |              |                    |            |              |                    |            |              |
| Interest   | 7438        |                         |            | -            |                    |            | -            |                    |            | -            |
| Principal (for modified accrual basis only)  | 7439        |                         |            | -            |                    |            | -            |                    |            | -            |
| Total, Other Outgo   |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>8. TOTAL EXPENDITURES</b>   |             | 2,099,020.58            | 343,000.79 | 2,442,021.36 | 781,985.00         | 3,108.00   | 785,093.00   | 1,679,869.82       | 323,762.44 | 2,003,632.26 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 56,457.43               | 0.00       | 56,457.43    | (386,025.00)       | 36,352.00  | (349,673.00) | 160,457.86         | 0.00       | 160,457.86   |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |            |              |                    |            |              |                    |            |              |
| 1. Other Sources   | 8930-8979   |                         |            | -            |                    |            | -            |                    |            | -            |
| 2. Less: Other Uses  | 7630-7699   |                         |            | -            |                    |            | -            |                    |            | -            |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |            | -            |                    |            | -            |                    |            | -            |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 56,457.43               | 0.00       | 56,457.43    | (386,025.00)       | 36,352.00  | (349,673.00) | 160,457.86         | 0.00       | 160,457.86   |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |            |              |                    |            |              |                    |            |              |
| 1. Beginning Fund Balance  |             |                         |            |              |                    |            |              |                    |            |              |
| a. As of July 1  | 9791        | 1,075,835.65            |            | 1,075,835.65 | 928,505.96         |            | 928,505.96   | 928,505.96         |            | 928,505.96   |
| b. Adjustments to Beginning Balance  | 9793, 9795  | -                       |            | -            | (28,985.96)        |            | (28,985.96)  | (28,985.96)        |            | (28,985.96)  |
| c. Adjusted Beginning Balance  |             | 1,075,835.65            | -          | 1,075,835.65 | 899,520.00         | -          | 899,520.00   | 899,520.00         | -          | 899,520.00   |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 1,132,293.07            | 0.00       | 1,132,293.08 | 513,495.00         | 36,352.00  | 549,847.00   | 1,059,977.86       | 0.00       | 1,059,977.86 |
| Components of Ending Fund Balance :  |             |                         |            |              |                    |            |              |                    |            |              |
| a. Nonspendable  |             |                         |            |              |                    |            |              |                    |            |              |
| Revolving Cash (equals object 9130)  | 9711        |                         |            | -            |                    |            | -            |                    |            | -            |
| Stores (equals object 9320)  | 9712        |                         |            | -            |                    |            | -            |                    |            | -            |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |            | -            |                    |            | -            |                    |            | -            |
| All Others   | 9719        |                         |            | -            |                    |            | -            |                    |            | -            |
| b. Restricted  | 9740        |                         |            | -            |                    | 36,352.00  | 36,352.00    |                    |            | -            |
| c. Committed   |             |                         |            |              |                    |            |              |                    |            |              |
| Stabilization Arrangements   | 9750        |                         |            | -            |                    |            | -            |                    |            | -            |
| Other Commitments  | 9760        |                         |            | -            |                    |            | -            |                    |            | -            |
| d. Assigned  |             |                         |            |              |                    |            |              |                    |            |              |
| Other Assignments  | 9780        |                         |            | -            |                    |            | -            |                    |            | -            |
| e. Unassigned/Unappropriated   |             |                         |            |              |                    |            |              |                    |            |              |
| Reserve for Economic Uncertainties   | 9789        | 122,101.07              |            | 122,101.07   | 100,181.61         |            | 100,181.61   | 100,181.61         |            | 100,181.61   |
| Unassigned/Unappropriated Amount   | 9790        | 1,010,192.01            | 0.00       | 1,010,192.01 | 413,313.39         | -          | 413,313.39   | 959,796.24         | 0.00       | 959,796.25   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
 (continued) North Bay  
 CDS #: 17-64055-0129601  
 Charter Approving Entity: Middletown Unified School Distr  
 County: Lake  
 Charter #: 1653  
 Fiscal Year: 2024/25

|  |                 |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-----------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code     | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                           |                           |                           |  |                         |
| 1. LCFF/Revenue Limit Sources                                  |                 |                           |                           |                           |  |                         |
| State Aid - Current Year                                       | 8011            | 1,338,965.38              | 253,327.00                | 1,143,769.88              | (195,195.50)   | -14.58%                 |
| Education Protection Account State Aid - Current Year          | 8012            | 32,686.00                 | 8,172.00                  | 27,832.00                 | (4,854.00)   | -14.85%                 |
| State Aid - Prior Years  | 8019            | -                         | 999.00                    | 999.00                    | 999.00   | New                     |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 746,291.00                | 133,435.00                | 631,218.28                | (115,072.72)   | -15.42%                 |
| Other LCFF Transfers   | 8091, 8097      | -                         | -                         | -                         | -  |                         |
| Total, LCFF Sources  |                 | 2,117,942.38              | 395,933.00                | 1,803,819.16              | (314,123.22)   | -14.83%                 |
| 2. Federal Revenues  |                 |                           |                           |                           |  |                         |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 47,351.00                 | -                         | 51,795.00                 | 4,444.00   | 9.39%                   |
| Special Education - Federal                                    | 8181, 8182      | 20,537.34                 | -                         | 18,897.93                 | (1,639.41)   | -7.98%                  |
| Child Nutrition - Federal                                      | 8220            | -                         | -                         | -                         | -  |                         |
| Donated Food Commodities                                       | 8221            | -                         | -                         | -                         | -  |                         |
| Other Federal Revenues   | 8110, 8260-8299 | -                         | -                         | 0.00                      | 0.00   | New                     |
| Total, Federal Revenues  |                 | 67,888.34                 | -                         | 70,692.93                 | 2,804.59   | 4.13%                   |
| 3. Other State Revenues  |                 |                           |                           |                           |  |                         |
| Special Education - State                                      | StateRevSE      | 141,627.07                | 26,881.00                 | 121,066.88                | (20,560.19)  | -14.52%                 |
| All Other State Revenues                                       | StateRevAO      | 170,899.44                | 12,579.00                 | 168,403.12                | (2,496.33)   | -1.46%                  |
| Total, Other State Revenues                                    |                 | 312,526.51                | 39,460.00                 | 289,469.99                | (23,056.52)  | -7.38%                  |
| 4. Other Local Revenues  |                 |                           |                           |                           |  |                         |
| All Other Local Revenues                                       | LocalRevAO      | 121.56                    | 27.00                     | 108.04                    | (13.52)  | -11.12%                 |
| Total, Local Revenues  |                 | 121.56                    | 27.00                     | 108.04                    | (13.52)  | -11.12%                 |
| 5. TOTAL REVENUES  |                 | 2,498,478.79              | 435,420.00                | 2,164,090.12              | (334,388.67)   | -13.38%                 |
| <b>B. EXPENDITURES</b>   |                 |                           |                           |                           |  |                         |
| 1. Certificated Salaries                                       |                 |                           |                           |                           |  |                         |
| Certificated Teachers' Salaries                                | 1100            | 870,040.81                | 414,118.00                | 944,560.35                | 74,519.54  | 8.57%                   |
| Certificated Pupil Support Salaries                            | 1200            | 72,453.45                 | 51,995.00                 | 117,837.03                | 45,383.58  | 62.64%                  |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 92,582.34                 | 40,864.00                 | 91,394.04                 | (1,188.30)   | -1.28%                  |
| Other Certificated Salaries                                    | 1900            | -                         | -                         | -                         | -  |                         |
| Total, Certificated Salaries                                   |                 | 1,035,076.60              | 506,977.00                | 1,153,791.42              | 118,714.82   | 11.47%                  |
| 2. Non-certificated Salaries                                   |                 |                           |                           |                           |  |                         |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 4,955.85                  | -                         | -                         | (4,955.85)   | (100%)                  |
| Non-certificated Support Salaries                              | 2200            | -                         | 1,533.00                  | 3,471.80                  | 3,471.80   | New                     |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 14,278.05                 | 16,997.00                 | 38,291.69                 | 24,013.64  | 168.19%                 |
| Clerical and Office Salaries                                   | 2400            | 4,414.66                  | 7,043.00                  | 16,796.16                 | 12,381.50  | 280.46%                 |
| Other Non-certificated Salaries                                | 2900            | -                         | -                         | -                         | -  |                         |
| Total, Non-certificated Salaries                               |                 | 23,648.56                 | 25,573.00                 | 58,559.65                 | 34,911.09  | 147.62%                 |
| 3. Employee Benefits   |                 |                           |                           |                           |  |                         |
| STRS   | 3101-3102       | 197,699.63                | 64,338.00                 | 189,149.07                | (8,550.56)   | -4.33%                  |
| PERS   | 3201-3202       | -                         | -                         | -                         | -  |                         |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 16,255.63                 | 12,150.00                 | 23,757.76                 | 7,502.13   | 46.15%                  |
| Health and Welfare Benefits                                    | 3401-3402       | 118,350.05                | 37,278.00                 | 119,578.54                | 1,228.49   | 1.04%                   |
| Unemployment Insurance   | 3501-3502       | 62,527.86                 | 183.00                    | 56,848.60                 | (5,679.26)   | -9.08%                  |
| Workers' Compensation Insurance                                | 3601-3602       | 14,712.00                 | 2,580.00                  | 12,119.01                 | (2,592.99)   | -17.62%                 |
| OPEB, Allocated  | 3701-3702       | -                         | -                         | -                         | -  |                         |
| OPEB, Active Employees   | 3751-3752       | -                         | -                         | -                         | -  |                         |
| Other Employee Benefits  | 3901-3902       | 8,402.02                  | 17,639.00                 | 36,743.20                 | 28,341.18  | 337.31%                 |
| Total, Employee Benefits                                       |                 | 417,947.19                | 134,168.00                | 438,196.18                | 20,248.99  | 4.84%                   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) North Bay  
CDS #: 17-64055-0129601  
Charter Approving Entity: Middletown Unified School Distr  
County: Lake  
Charter #: 1653  
Fiscal Year: 2024/25

|  |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                           |                           |                           |  |                         |
| Approved Textbooks and Core Curricula Materials  | 4100        | 18,200.00                 | 13,982.00                 | 36,982.87                 | 18,782.87  | 103.20%                 |
| Books and Other Reference Materials  | 4200        | 248,400.00                | -                         | -                         | (248,400.00)   | (100%)                  |
| Materials and Supplies   | 4300        | 202,900.00                | 42,958.00                 | 100,517.94                | (102,382.06)   | -50.46%                 |
| Noncapitalized Equipment   | 4400        | 29,500.00                 | 615.00                    | 2,302.13                  | (27,197.87)  | -92.20%                 |
| Food   | 4700        | -                         | -                         | -                         | -  |                         |
| Total, Books and Supplies  |             | 499,000.00                | 57,555.00                 | 139,802.94                | (359,197.06)   | -71.98%                 |
| <b>5. Services and Other Operating Expenditures</b>  |             |                           |                           |                           |  |                         |
| Subagreements for Services   | 5100        | 164,900.00                | 1,716.00                  | 29,716.13                 | (135,183.87)   | -81.98%                 |
| Travel and Conferences   | 5200        | 100.00                    | 13,236.00                 | 18,287.74                 | 18,187.74  | 18187.74%               |
| Dues and Memberships   | 5300        | 5,400.00                  | 5,460.00                  | 17,579.09                 | 12,179.09  | 225.54%                 |
| Insurance  | 5400        | 3,100.00                  | 1,167.00                  | 3,516.80                  | 416.80   | 13.45%                  |
| Operations and Housekeeping Services   | 5500        | 400.00                    | 23.00                     | 494.58                    | 94.58  | 23.65%                  |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 11,400.00                 | 2,756.00                  | 14,275.36                 | 2,875.36   | 25.22%                  |
| Transfers of Direct Costs  | 5700-5799   | -                         | -                         | -                         | -  |                         |
| Professional/Consulting Services and Operating Expend.   | 5800        | 275,449.01                | 35,929.00                 | 126,379.76                | (149,069.25)   | -54.12%                 |
| Communications   | 5900        | 5,600.00                  | 533.00                    | 3,032.61                  | (2,567.39)   | -45.85%                 |
| Total, Services and Other Operating Expenditures   |             | 466,349.01                | 60,820.00                 | 213,282.07                | (253,066.94)   | -54.27%                 |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                        |             |                           |                           |                           |  |                         |
| Land and Land Improvements   | 6100-6170   | -                         | -                         | -                         | -  |                         |
| Buildings and Improvements of Buildings  | 6200        | -                         | -                         | -                         | -  |                         |
| Books and Media for New School Libraries or Major<br>Expansion of School Libraries                         | 6300        | -                         | -                         | -                         | -  |                         |
| Equipment  | 6400        | -                         | -                         | -                         | -  |                         |
| Equipment Replacement  | 6500        | -                         | -                         | -                         | -  |                         |
| Depreciation Expense (for accrual basis only)  | 6900        | -                         | -                         | -                         | -  |                         |
| Total, Capital Outlay  |             | -                         | -                         | -                         | -  |                         |
| <b>7. Other Outgo</b>  |             |                           |                           |                           |  |                         |
| Tuition to Other Schools   | 7110-7143   | -                         | -                         | -                         | -  |                         |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                         | -                         | -                         | -  |                         |
| All Other Transfers  | 7281-7299   | -                         | -                         | -                         | -  |                         |
| Transfers of Indirect Costs  | 7300-7399   | -                         | -                         | -                         | -  |                         |
| Debt Service:  |             |                           |                           |                           |  |                         |
| Interest   | 7438        | -                         | -                         | -                         | -  |                         |
| Principal (for modified accrual basis only)  | 7439        | -                         | -                         | -                         | -  |                         |
| Total, Other Outgo   |             | -                         | -                         | -                         | -  |                         |
| <b>8. TOTAL EXPENDITURES</b>   |             | 2,442,021.36              | 785,093.00                | 2,003,632.26              | (438,389.10)   | -17.95%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 56,457.43                 | (349,673.00)              | 160,457.86                | 104,000.43   | 184.21%                 |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) North Bay  
CDS #: 17-64055-0129601  
Charter Approving Entity: Middletown Unified School Distr  
County: Lake  
Charter #: 1653  
Fiscal Year: 2024/25

|   |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|---|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description   | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |                           |                           |                           |  |                         |
| 1. Other Sources  | 8930-8979   | -                         | -                         | -                         | -  |                         |
| 2. Less: Other Uses   | 7630-7699   | -                         | -                         | -                         | -  |                         |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | -                         | -                         | -                         | -  |                         |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | -                         | -                         | -                         | -  |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 56,457.43                 | (349,673.00)              | 160,457.86                | 104,000.43   | 184.21%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |             |                           |                           |                           |  |                         |
| 1. Beginning Fund Balance   |             |                           |                           |                           |  |                         |
| a. As of July 1   | 9791        | 1,075,835.65              | 928,505.96                | 928,505.96                | (147,329.69)   | -13.69%                 |
| b. Adjustments/Restatements   | 9793, 9795  | -                         | (28,985.96)               | (28,985.96)               | (28,985.96)  | New                     |
| c. Adjusted Beginning Fund Balance  |             | 1,075,835.65              | 899,520.00                | 899,520.00                |  |                         |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 1,132,293.08              | 549,847.00                | 1,059,977.86              |  |                         |
| Components of Ending Fund Balance :   |             |                           |                           |                           |  |                         |
| a. Nonspendable   |             |                           |                           |                           |  |                         |
| Revolving Cash (equals object 9130)   | 9711        | -                         | -                         | -                         | -  |                         |
| Stores (equals object 9320)   | 9712        | -                         | -                         | -                         | -  |                         |
| Prepaid Expenditures (equals object 9330)   | 9713        | -                         | -                         | -                         | -  |                         |
| All Others  | 9719        | -                         | -                         | -                         | -  |                         |
| b. Restricted   | 9740        | -                         | 36,352.00                 | -                         | -  |                         |
| c. Committed  |             |                           |                           |                           |  |                         |
| Stabilization Arrangements  | 9750        | -                         | -                         | -                         | -  |                         |
| Other Commitments   | 9760        | -                         | -                         | -                         | -  |                         |
| d. Assigned   |             |                           |                           |                           |  |                         |
| Other Assignments   | 9780        | -                         | -                         | -                         | -  |                         |
| e. Unassigned/Unappropriated  |             |                           |                           |                           |  |                         |
| Reserve for Economic Uncertainties  | 9789        | 122,101.07                | 100,181.61                | 100,181.61                | (21,919.46)  | -17.95%                 |
| Unassigned/Unappropriated Amount  | 9790        | 1,010,192.01              | 413,313.39                | 959,796.25                | (50,395.76)  | -4.99%                  |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

**Charter School Name:** California Connections Academy  
**(continued)** North Bay  
**CDS #:** 17-64055-0129601  
**Charter Approving Entity:** Middletown Unified School District  
**County:** Lake  
**Charter #:** 1653  
**Fiscal Year:** 2024/25

*This charter school uses the following basis of accounting:*

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25   |            |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-----------------|--------------|------------|--------------|--------------------|--------------------|
|  |                 | Unrestricted | Restricted | Total        |                    |                    |
| <b>A. REVENUES</b>                                     |                 |              |            |              |                    |                    |
| 1. LCFF Sources  |                 |              |            |              |                    |                    |
| State Aid - Current Year                               | 8011            | 1,143,769.88 | 0.00       | 1,143,769.88 | 1,196,305.55       | 1,253,459.29       |
| Education Protection Account State Aid - Current Year  | 8012            | 27,832.00    | 0.00       | 27,832.00    | 27,832.00          | 27,832.00          |
| State Aid - Prior Years                                | 8019            | 999.00       | 0.00       | 999.00       | 0.00               | 0.00               |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 631,218.28   | 0.00       | 631,218.28   | 631,218.28         | 631,218.28         |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, LCFF Sources                                    |                 | 1,803,819.16 | 0.00       | 1,803,819.16 | 1,855,355.83       | 1,912,509.57       |
| 2. Federal Revenues                                    |                 |              |            |              |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00         | 51,795.00  | 51,795.00    | 51,795.00          | 51,795.00          |
| Special Education - Federal                            | 8181, 8182      | 0.00         | 18,897.93  | 18,897.93    | 18,897.93          | 18,897.93          |
| Child Nutrition - Federal                              | 8220            | 0.00         | 0.00       | 0.00         |                    |                    |
| Donated Food Commodities                               | 8221            | 0.00         | 0.00       | 0.00         |                    |                    |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Federal Revenues                                |                 | 0.00         | 70,692.93  | 70,692.93    | 70,692.93          | 70,692.93          |
| 3. Other State Revenues                                |                 |              |            |              |                    |                    |
| Special Education - State                              | StateRevSE      | 0.00         | 121,066.88 | 121,066.88   | 121,066.88         | 121,066.88         |
| All Other State Revenues                               | StateRevAO      | 36,400.48    | 132,002.64 | 168,403.12   | 208,435.00         | 131,603.00         |
| Total, Other State Revenues                            |                 | 36,400.48    | 253,069.51 | 289,469.99   | 329,501.88         | 252,669.88         |
| 4. Other Local Revenues                                |                 |              |            |              |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 108.04       | 0.00       | 108.04       | 108.04             | 108.04             |
| Total, Local Revenues                                  |                 | 108.04       | 0.00       | 108.04       | 108.04             | 108.04             |
| 5. TOTAL REVENUES                                      |                 | 1,840,327.68 | 323,762.44 | 2,164,090.12 | 2,255,658.67       | 2,235,980.41       |
| <b>B. EXPENDITURES</b>                                 |                 |              |            |              |                    |                    |
| 1. Certificated Salaries                               |                 |              |            |              |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 800,877.71   | 143,682.64 | 944,560.35   | 811,577.00         | 827,808.00         |
| Certificated Pupil Support Salaries                    | 1200            | 115,132.99   | 2,704.04   | 117,837.03   | 100,738.31         | 102,753.08         |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 91,394.04    | 0.00       | 91,394.04    | 77,310.96          | 78,857.18          |
| Other Certificated Salaries                            | 1900            | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Certificated Salaries                           |                 | 1,007,404.74 | 146,386.68 | 1,153,791.42 | 989,626.28         | 1,009,418.26       |
| 2. Non-certificated Salaries                           |                 |              |            |              |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00         | 0.00       | 0.00         |                    |                    |
| Non-certificated Support Salaries                      | 2200            | 3,471.80     | 0.00       | 3,471.80     | 3,541.24           | 3,612.07           |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 38,291.69    | 0.00       | 38,291.69    | 39,057.52          | 39,838.67          |
| Clerical and Office Salaries                           | 2400            | 4,174.44     | 12,621.72  | 16,796.16    | 17,132.08          | 17,474.72          |
| Other Non-certificated Salaries                        | 2900            | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Non-certificated Salaries                       |                 | 45,937.93    | 12,621.72  | 58,559.65    | 59,730.84          | 60,925.46          |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

**Charter School Name:** California Connections Academy  
**(continued)** North Bay  
**CDS #:** 17-64055-0129601  
**Charter Approving Entity:** Middletown Unified School District  
**County:** Lake  
**Charter #:** 1653  
**Fiscal Year:** 2024/25

| Description  | Object Code | FY 2024/25   |             |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-------------|--------------|-------------|--------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted  | Total        |                    |                    |
| <b>3. Employee Benefits</b>  |             |              |             |              |                    |                    |
| STRS   | 3101-3102   | 132,206.00   | 56,943.07   | 189,149.07   | 189,018.58         | 192,798.96         |
| PERS   | 3201-3202   | 0.00         | 0.00        | 0.00         |                    |                    |
| OASDI / Medicare / Alternative   | 3301-3302   | 17,845.76    | 5,912.00    | 23,757.76    | 18,211.00          | 18,575.00          |
| Health and Welfare Benefits  | 3401-3402   | 82,508.57    | 37,069.97   | 119,578.54   | 125,919.83         | 128,438.22         |
| Unemployment Insurance   | 3501-3502   | 37,998.37    | 18,850.23   | 56,848.60    | 71,022.67          | 72,423.52          |
| Workers' Compensation Insurance  | 3601-3602   | 8,212.97     | 3,906.04    | 12,119.01    | 14,561.34          | 14,852.57          |
| OPEB, Allocated  | 3701-3702   | 0.00         | 0.00        | 0.00         |                    |                    |
| OPEB, Active Employees   | 3751-3752   | 0.00         | 0.00        | 0.00         |                    |                    |
| Other Employee Benefits  | 3901-3902   | 24,589.82    | 12,153.38   | 36,743.20    | 29,162.64          | 29,745.89          |
| Total, Employee Benefits   |             | 303,361.49   | 134,834.69  | 438,196.18   | 447,896.06         | 456,834.16         |
| <b>4. Books and Supplies</b>   |             |              |             |              |                    |                    |
| Approved Textbooks and Core Curricula Materials  | 4100        | 36,982.87    | 0.00        | 36,982.87    | 37,722.52          | 38,476.98          |
| Books and Other Reference Materials  | 4200        | 0.00         | 0.00        | 0.00         |                    |                    |
| Materials and Supplies   | 4300        | 70,658.34    | 29,859.60   | 100,517.94   | 102,528.00         | 104,579.00         |
| Noncapitalized Equipment   | 4400        | 2,302.13     | 0.00        | 2,302.13     | 2,348.17           | 2,395.13           |
| Food   | 4700        | 0.00         | 0.00        | 0.00         |                    |                    |
| Total, Books and Supplies  |             | 109,943.34   | 29,859.60   | 139,802.94   | 142,598.69         | 145,451.11         |
| <b>5. Services and Other Operating Expenditures</b>  |             |              |             |              |                    |                    |
| Subagreements for Services   | 5100        | 5,409.18     | 24,306.95   | 29,716.13    | 30,310.46          | 30,916.67          |
| Travel and Conferences   | 5200        | 18,287.74    | 0.00        | 18,287.74    | 18,653.50          | 19,026.57          |
| Dues and Memberships   | 5300        | 17,579.09    | 0.00        | 17,579.09    | 17,930.67          | 18,289.29          |
| Insurance  | 5400        | 3,516.80     | 0.00        | 3,516.80     | 3,587.13           | 3,658.87           |
| Operations and Housekeeping Services   | 5500        | 494.58       | 0.00        | 494.58       | 504.00             | 515.00             |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 14,275.36    | 0.00        | 14,275.36    | 14,560.87          | 14,852.09          |
| Transfers of Direct Costs  | 5700-5799   | 33,807.14    | (33,807.14) | 0.00         |                    |                    |
| Professional/Consulting Services and Operating Expend.   | 5800        | 116,819.82   | 9,559.94    | 126,379.76   | 128,977.98         | 131,674.03         |
| Communications   | 5900        | 3,032.61     | 0.00        | 3,032.61     | 3,093.00           | 3,155.00           |
| Total, Services and Other Operating Expenditures   |             | 213,222.32   | 59.75       | 213,282.07   | 217,617.61         | 222,087.51         |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |              |             |              |                    |                    |
| Land and Land Improvements   | 6100-6170   | 0.00         | 0.00        | 0.00         |                    |                    |
| Buildings and Improvements of Buildings  | 6200        | 0.00         | 0.00        | 0.00         |                    |                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | 0.00         | 0.00        | 0.00         |                    |                    |
| Equipment  | 6400        | 0.00         | 0.00        | 0.00         |                    |                    |
| Equipment Replacement  | 6500        | 0.00         | 0.00        | 0.00         |                    |                    |
| Depreciation Expense (for accrual basis only)  | 6900        | 0.00         | 0.00        | 0.00         |                    |                    |
| Total, Capital Outlay  |             | 0.00         | 0.00        | 0.00         | 0.00               | 0.00               |
| <b>7. Other Outgo</b>  |             |              |             |              |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00         | 0.00        | 0.00         |                    |                    |
| All Other Transfers  | 7280-7299   | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Indirect Costs  | 7300-7399   | 0.00         | 0.00        | 0.00         |                    |                    |
| Debt Service:  |             |              |             |              |                    |                    |
| Interest   | 7438        | 0.00         | 0.00        | 0.00         |                    |                    |
| Principal (for modified accrual basis only)  | 7439        | 0.00         | 0.00        | 0.00         |                    |                    |
| Total, Other Outgo   |             | 0.00         | 0.00        | 0.00         | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 1,679,869.82 | 323,762.44  | 2,003,632.26 | 1,857,469.48       | 1,894,716.50       |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 160,457.86   | 0.00        | 160,457.86   | 398,189.19         | 341,263.91         |



**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) North Bay  
CDS #: 17-64055-0129601  
Charter Approving Entity: Middletown Unified School District  
County: Lake  
Charter #: 1653  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25   |            |              | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|--------------|------------|--------------|-----------------------|-----------------------|
|   |             | Unrestricted | Restricted | Total        |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |              |            |              |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00         | 0.00       | 0.00         |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00         | 0.00       | 0.00         |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 160,457.86   | 0.00       | 160,457.86   | 398,189.19            | 341,263.91            |
| <b>F. FUND BALANCE, RESERVES</b>  |             |              |            |              |                       |                       |
| 1. Beginning Fund Balance   |             |              |            |              |                       |                       |
| a. As of July 1   | 9791        | 928,505.96   | 0.00       | 928,505.96   | 1,059,977.86          | 1,458,167.05          |
| b. Adjustments/Restatements   | 9793, 9795  | (28,985.96)  | 0.00       | (28,985.96)  |                       |                       |
| c. Adjusted Beginning Balance   |             | 899,520.00   | 0.00       | 899,520.00   | 1,059,977.86          | 1,458,167.05          |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 1,059,977.86 | 0.00       | 1,059,977.86 | 1,458,167.05          | 1,799,430.96          |
| Components of Ending Fund Balance:  |             |              |            |              |                       |                       |
| a. Nonspendable   |             |              |            |              |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |              | 0.00       | 0.00         | 0.00                  | 0.00                  |
| c. Committed  |             |              |            |              |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| d. Assigned   |             |              |            |              |                       |                       |
| Other Assignments   | 9780        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |              |            |              |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 100,181.61   | 0.00       | 100,181.61   | 92,873.47             | 94,735.82             |
| Unassigned/Unappropriated Amount  | 9790        | 959,796.24   | 0.00       | 959,796.25   | 1,365,293.58          | 1,704,695.14          |





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

Charter School Name: California Connections Academy  
 (continued) Monterey Bay  
 CDS #: 44-75432-0139410  
 Charter Approving Entity: Scotts Valley Unified School District  
 County: Santa Cruz  
 Charter #: 2056  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |              | 1st Interim Budget |              |              |
|--|--|-----------------|-------------------------|------------|--------------|--------------------|------------|--------------|--------------------|--------------|--------------|
|  |  |                 | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total        | Unrestricted       | Restricted   | Total        |
| A. REVENUES  |  |                 |                         |            |              |                    |            |              |                    |              |              |
| 1. LCFF Sources  |  |                 |                         |            |              |                    |            |              |                    |              |              |
| State Aid - Current Year                               |  | 8011            | 3,399,519.72            |            | 3,399,519.72 | 646,327.00         |            | 646,327.00   | 2,970,443.92       |              | 2,970,443.92 |
| Education Protection Account State Aid - Current Year  |  | 8012            | 112,004.25              |            | 112,004.25   | 28,019.00          |            | 28,019.00    | 96,236.00          |              | 96,236.00    |
| State Aid - Prior Years                                |  | 8019            |                         |            | -            |                    |            | -            |                    |              | -            |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 3,518,551.88            |            | 3,518,551.88 |                    |            | -            | 2,975,295.05       |              | 2,975,295.05 |
| Other LCFF Transfers                                   |  | 8091, 8097      |                         |            | -            |                    |            | -            |                    |              | -            |
| Total, LCFF Sources                                    |  |                 | 7,030,075.85            | -          | 7,030,075.85 | 674,346.00         | -          | 674,346.00   | 6,041,974.97       | -            | 6,041,974.97 |
| 2. Federal Revenues                                    |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 55,686.00  | 55,686.00    |                    |            | -            |                    | 92,105.00    | 92,105.00    |
| Special Education - Federal                            |  | 8181, 8182      |                         | 72,802.76  | 72,802.76    |                    |            | -            |                    | 65,344.24    | 65,344.24    |
| Child Nutrition - Federal                              |  | 8220            |                         |            | -            |                    |            | -            |                    |              | -            |
| Donated Food Commodities                               |  | 8221            |                         |            | -            |                    |            | -            |                    |              | -            |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |            | -            |                    |            | -            |                    |              | -            |
| Total, Federal Revenues                                |  |                 | -                       | 128,488.76 | 128,488.76   | -                  | -          | -            | -                  | 157,449.24   | 157,449.24   |
| 3. Other State Revenues                                |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Special Education - State                              |  | StateRevSE      |                         | 502,053.45 | 502,053.45   |                    | 92,158.00  | 92,158.00    |                    | 418,618.56   | 418,618.56   |
| All Other State Revenues                               |  | StateRevAO      | 132,308.23              | 265,500.87 | 397,809.10   | (26,105.00)        | 8,843.00   | (17,262.00)  | 99,957.98          | 259,945.18   | 359,903.16   |
| Total, Other State Revenues                            |  |                 | 132,308.23              | 767,554.32 | 899,862.55   | (26,105.00)        | 101,001.00 | 74,896.00    | 99,957.98          | 678,563.74   | 778,521.72   |
| 4. Other Local Revenues                                |  |                 |                         |            |              |                    |            |              |                    |              |              |
| All Other Local Revenues                               |  | LocalRevAO      | 10,286.26               |            | 10,286.26    | 5,196.00           |            | 5,196.00     | 12,053.51          |              | 12,053.51    |
| Total, Local Revenues                                  |  |                 | 10,286.26               | -          | 10,286.26    | 5,196.00           | -          | 5,196.00     | 12,053.51          | -            | 12,053.51    |
| 5. TOTAL REVENUES                                      |  |                 | 7,172,670.34            | 896,043.08 | 8,068,713.42 | 653,437.00         | 101,001.00 | 754,438.00   | 6,153,986.46       | 836,012.99   | 6,989,999.45 |
| B. EXPENDITURES  |  |                 |                         |            |              |                    |            |              |                    |              |              |
| 1. Certificated Salaries                               |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Certificated Teachers' Salaries                        |  | 1100            | 2,885,602.62            | 182,436.04 | 3,068,038.66 | 1,332,859.00       |            | 1,332,859.00 | 2,718,631.60       | 448,362.58   | 3,166,994.18 |
| Certificated Pupil Support Salaries                    |  | 1200            | 255,493.74              |            | 255,493.74   | 168,729.00         |            | 168,729.00   | 387,044.16         | 9,349.90     | 396,394.06   |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 326,474.56              |            | 326,474.56   | 132,808.00         |            | 132,808.00   | 307,528.08         | -            | 307,528.08   |
| Other Certificated Salaries                            |  | 1900            |                         |            | -            | -                  |            | -            |                    |              | -            |
| Total, Certificated Salaries                           |  |                 | 3,467,570.93            | 182,436.04 | 3,650,006.97 | 1,634,396.00       | -          | 1,634,396.00 | 3,413,203.84       | 457,712.48   | 3,870,916.32 |
| 2. Non-certificated Salaries                           |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 17,475.88               |            | 17,475.88    |                    |            | -            |                    |              | -            |
| Non-certificated Support Salaries                      |  | 2200            |                         |            | -            | 4,980.00           |            | 4,980.00     | 11,683.89          | -            | 11,683.89    |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 50,348.92               |            | 50,348.92    | 55,244.00          |            | 55,244.00    | 128,875.63         |              | 128,875.63   |
| Clerical and Office Salaries                           |  | 2400            | 15,567.49               |            | 15,567.49    | 22,892.00          |            | 22,892.00    | 12,973.24          | 43,642.70    | 56,615.94    |
| Other Non-certificated Salaries                        |  | 2900            |                         |            | -            | -                  |            | -            |                    |              | -            |
| Total, Non-certificated Salaries                       |  |                 | 83,392.30               | -          | 83,392.30    | 83,116.00          | -          | 83,116.00    | 153,532.76         | 43,642.70    | 197,175.46   |
| 3. Employee Benefits                                   |  |                 |                         |            |              |                    |            |              |                    |              |              |
| STRS   |  | 3101-3102       | 662,306.05              | 34,845.28  | 697,151.33   | 209,102.00         |            | 209,102.00   | 522,751.80         | 131,138.07   | 653,889.87   |
| PERS   |  | 3201-3202       |                         |            | -            | -                  |            | -            | -                  |              | -            |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 54,696.82               | 2,625.66   | 57,322.48    | 39,488.00          |            | 39,488.00    | 66,576.96          | 14,249.15    | 80,826.11    |
| Health and Welfare Benefits                            |  | 3401-3402       | 396,945.96              | 20,393.69  | 417,339.65   | 129,928.00         |            | 129,928.00   | 325,796.89         | 88,705.51    | 414,502.40   |
| Unemployment Insurance                                 |  | 3501-3502       | 194,279.80              | 9,981.42   | 204,261.22   | 594.00             |            | 594.00       | 135,059.63         | 43,618.52    | 178,678.15   |
| Workers' Compensation Insurance                        |  | 3601-3602       | 49,344.03               | 2,535.12   | 51,879.15    | 8,386.00           |            | 8,386.00     | 32,837.18          | 9,536.96     | 42,374.14    |
| OPEB, Allocated  |  | 3701-3702       |                         |            | -            | -                  |            | -            | -                  |              | -            |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |            | -            | -                  |            | -            | -                  |              | -            |
| Other Employee Benefits                                |  | 3901-3902       | 28,180.36               | 1,447.81   | 29,628.17    | 57,330.00          |            | 57,330.00    | 95,672.17          | 29,727.39    | 125,399.56   |
| Total, Employee Benefits                               |  |                 | 1,385,753.02            | 71,828.98  | 1,457,582.00 | 444,828.00         | -          | 444,828.00   | 1,178,694.63       | 316,975.60   | 1,495,670.23 |
| 4. Books and Supplies                                  |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 61,600.00               |            | 61,600.00    | 45,438.00          |            | 45,438.00    | 124,969.17         | -            | 124,969.17   |
| Books and Other Reference Materials                    |  | 4200            | 277,574.00              | 140,026.00 | 417,600.00   | -                  |            | -            | -                  |              | -            |
| Materials and Supplies                                 |  | 4300            | 528,910.94              | 27,889.06  | 556,800.00   | 152,550.00         |            | 152,550.00   | 329,746.93         | 26,272.43    | 356,019.36   |
| Noncapitalized Equipment                               |  | 4400            | 175,000.00              |            | 175,000.00   | 1,988.00           |            | 1,988.00     | 7,960.17           | -            | 7,960.17     |
| Food   |  | 4700            |                         |            | -            | -                  |            | -            | -                  |              | -            |
| Total, Books and Supplies                              |  |                 | 1,043,084.94            | 167,915.06 | 1,211,000.00 | 199,976.00         | -          | 199,976.00   | 462,676.27         | 26,272.43    | 488,948.70   |
| 5. Services and Other Operating Expenditures           |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Subagreements for Services                             |  | 5100            | 107,800.00              | 464,100.00 | 571,900.00   | (1,637.00)         | 14,757.00  | 13,120.00    | 25,890.09          | 84,047.27    | 109,937.36   |
| Travel and Conferences                                 |  | 5200            | 400.00                  |            | 400.00       | 39,191.00          | -          | 39,191.00    | 56,658.64          | -            | 56,658.64    |
| Dues and Memberships                                   |  | 5300            | 14,400.00               |            | 14,400.00    | 20,099.00          | -          | 20,099.00    | 62,003.75          | -            | 62,003.75    |
| Insurance  |  | 5400            | 10,600.00               |            | 10,600.00    | 5,694.00           | -          | 5,694.00     | 13,819.00          | -            | 13,819.00    |
| Operations and Housekeeping Services                   |  | 5500            | 2,000.00                |            | 2,000.00     | 74.00              | -          | 74.00        | 1,704.59           | -            | 1,704.59     |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 13,500.00               |            | 13,500.00    | 9,440.00           | -          | 9,440.00     | 49,271.04          | -            | 49,271.04    |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |            | -            | -                  |            | -            | 121,033.37         | (121,033.37) | -            |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 848,212.03              | 9,763.00   | 857,975.03   | 115,194.00         | 2,147.00   | 117,341.00   | 376,125.18         | 28,395.88    | 404,521.06   |
| Communications   |  | 5900            | 17,600.00               |            | 17,600.00    | 1,737.00           | -          | 1,737.00     | 10,380.02          | -            | 10,380.02    |
| Total, Services and Other Operating Expenditures       |  |                 | 1,014,512.03            | 473,863.00 | 1,488,375.03 | 189,792.00         | 16,904.00  | 206,696.00   | 716,885.69         | (8,590.23)   | 708,295.46   |

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

Charter School Name: California Connections Academy  
 (continued) Monterey Bay  
 CDS #: 44-75432-0139410  
 Charter Approving Entity: Scotts Valley Unified School District  
 County: Santa Cruz  
 Charter #: 2056  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |                | 1st Interim Budget |            |              |
|--|-------------|-------------------------|------------|--------------|--------------------|------------|----------------|--------------------|------------|--------------|
|  |             | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total          | Unrestricted       | Restricted | Total        |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |            |              |                    |            |                |                    |            |              |
| Land and Land Improvements   | 6100-6170   |                         |            | -            |                    |            | -              |                    |            | -            |
| Buildings and Improvements of Buildings  | 6200        |                         |            | -            |                    |            | -              |                    |            | -            |
| Books and Media for New School Libraries or Major  |             |                         |            |              |                    |            |                |                    |            |              |
| Expansion of School Libraries  | 6300        |                         |            | -            |                    |            | -              |                    |            | -            |
| Equipment  | 6400        |                         |            | -            |                    |            | -              |                    |            | -            |
| Equipment Replacement  | 6500        |                         |            | -            |                    |            | -              |                    |            | -            |
| Depreciation Expense (for accrual basis only)  | 6900        |                         |            | -            |                    |            | -              |                    |            | -            |
| Total, Capital Outlay  |             | -                       | -          | -            | -                  | -          | -              | -                  | -          | -            |
| <b>7. Other Outgo</b>  |             |                         |            |              |                    |            |                |                    |            |              |
| Tuition to Other Schools   | 7110-7143   |                         |            | -            |                    |            | -              |                    |            | -            |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |            | -            |                    |            | -              |                    |            | -            |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |            | -            |                    |            | -              |                    |            | -            |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |            | -            |                    |            | -              |                    |            | -            |
| All Other Transfers  | 7281-7299   |                         |            | -            |                    |            | -              |                    |            | -            |
| Transfers of Indirect Costs  | 7300-7399   |                         |            | -            |                    |            | -              |                    |            | -            |
| Debt Service:  |             |                         |            |              |                    |            |                |                    |            |              |
| Interest   | 7438        |                         |            | -            |                    |            | -              |                    |            | -            |
| Principal (for modified accrual basis only)  | 7439        |                         |            | -            |                    |            | -              |                    |            | -            |
| Total, Other Outgo   |             | -                       | -          | -            | -                  | -          | -              | -                  | -          | -            |
| <b>8. TOTAL EXPENDITURES</b>   |             | 6,994,313.21            | 896,043.08 | 7,890,356.29 | 2,552,108.00       | 16,904.00  | 2,569,012.00   | 5,924,993.18       | 836,012.99 | 6,761,006.17 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 178,357.13              | 0.00       | 178,357.13   | (1,898,671.00)     | 84,097.00  | (1,814,574.00) | 228,993.28         | 0.00       | 228,993.28   |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |            |              |                    |            |                |                    |            |              |
| 1. Other Sources   | 8930-8979   |                         |            | -            |                    |            | -              |                    |            | -            |
| 2. Less: Other Uses  | 7630-7699   |                         |            | -            |                    |            | -              |                    |            | -            |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |            | -            |                    |            | -              |                    |            | -            |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -          | -            | -                  | -          | -              | -                  | -          | -            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 178,357.13              | 0.00       | 178,357.13   | (1,898,671.00)     | 84,097.00  | (1,814,574.00) | 228,993.28         | 0.00       | 228,993.28   |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |            |              |                    |            |                |                    |            |              |
| 1. Beginning Fund Balance  |             |                         |            |              |                    |            |                |                    |            |              |
| a. As of July 1  | 9791        | 953,920.02              |            | 953,920.02   | 400,962.26         |            | 400,962.26     | 400,962.26         |            | 400,962.26   |
| b. Adjustments to Beginning Balance  | 9793, 9795  | -                       |            | -            | (81,317.26)        |            | (81,317.26)    | (81,317.26)        |            | (81,317.26)  |
| c. Adjusted Beginning Balance  |             | 953,920.02              | -          | 953,920.02   | 319,645.00         | -          | 319,645.00     | 319,645.00         | -          | 319,645.00   |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 1,132,277.15            | 0.00       | 1,132,277.15 | (1,579,026.00)     | 84,097.00  | (1,494,929.00) | 548,638.28         | 0.00       | 548,638.28   |
| Components of Ending Fund Balance :  |             |                         |            |              |                    |            |                |                    |            |              |
| a. Nonspendable  |             |                         |            |              |                    |            |                |                    |            |              |
| Revolving Cash (equals object 9130)  | 9711        |                         |            | -            |                    |            | -              |                    |            | -            |
| Stores (equals object 9320)  | 9712        |                         |            | -            |                    |            | -              |                    |            | -            |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |            | -            |                    |            | -              |                    |            | -            |
| All Others   | 9719        |                         |            | -            |                    |            | -              |                    |            | -            |
| b. Restricted  | 9740        |                         |            | -            |                    | 84,097.00  | 84,097.00      |                    |            | -            |
| c. Committed   |             |                         |            |              |                    |            |                |                    |            |              |
| Stabilization Arrangements   | 9750        |                         |            | -            |                    |            | -              |                    |            | -            |
| Other Commitments  | 9760        |                         |            | -            |                    |            | -              |                    |            | -            |
| d. Assigned  |             |                         |            |              |                    |            |                |                    |            |              |
| Other Assignments  | 9780        |                         |            | -            |                    |            | -              |                    |            | -            |
| e. Unassigned/Unappropriated   |             |                         |            |              |                    |            |                |                    |            |              |
| Reserve for Economic Uncertainties   | 9789        | 394,517.81              |            | 394,517.81   | 338,050.31         |            | 338,050.31     | 338,050.31         |            | 338,050.31   |
| Unassigned/Unappropriated Amount   | 9790        | 737,759.33              | 0.00       | 737,759.34   | (1,917,076.31)     | -          | (1,917,076.31) | 210,587.97         | 0.00       | 210,587.97   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Monterey Bay  
CDS #: 44-75432-0139410  
Charter Approving Entity: Scotts Valley Unified School Dis  
County: Santa Cruz  
Charter #: 2056  
Fiscal Year: 2024/25

|  |                 |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-----------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code     | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                           |                           |                           |  |                         |
| 1. LCFF/Revenue Limit Sources                                  |                 |                           |                           |                           |  |                         |
| State Aid - Current Year                                       | 8011            | 3,399,519.72              | 646,327.00                | 2,970,443.92              | (429,075.80)   | -12.62%                 |
| Education Protection Account State Aid - Current Year          | 8012            | 112,004.25                | 28,019.00                 | 96,236.00                 | (15,768.25)  | -14.08%                 |
| State Aid - Prior Years  | 8019            | -                         | -                         | -                         | -  |                         |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 3,518,551.88              | -                         | 2,975,295.05              | (543,256.83)   | -15.44%                 |
| Other LCFF Transfers   | 8091, 8097      | -                         | -                         | -                         | -  |                         |
| Total, LCFF Sources  |                 | 7,030,075.85              | 674,346.00                | 6,041,974.97              | (988,100.88)   | -14.06%                 |
| 2. Federal Revenues  |                 |                           |                           |                           |  |                         |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 55,686.00                 | -                         | 92,105.00                 | 36,419.00  | 65.40%                  |
| Special Education - Federal                                    | 8181, 8182      | 72,802.76                 | -                         | 65,344.24                 | (7,458.52)   | -10.24%                 |
| Child Nutrition - Federal                                      | 8220            | -                         | -                         | -                         | -  |                         |
| Donated Food Commodities                                       | 8221            | -                         | -                         | -                         | -  |                         |
| Other Federal Revenues   | 8110, 8260-8299 | -                         | -                         | -                         | -  |                         |
| Total, Federal Revenues  |                 | 128,488.76                | -                         | 157,449.24                | 28,960.48  | 22.54%                  |
| 3. Other State Revenues  |                 |                           |                           |                           |  |                         |
| Special Education - State                                      | StateRevSE      | 502,053.45                | 92,158.00                 | 418,618.56                | (83,434.88)  | -16.62%                 |
| All Other State Revenues                                       | StateRevAO      | 397,809.10                | (17,262.00)               | 359,903.16                | (37,905.94)  | -9.53%                  |
| Total, Other State Revenues                                    |                 | 899,862.55                | 74,896.00                 | 778,521.72                | (121,340.82)   | -13.48%                 |
| 4. Other Local Revenues  |                 |                           |                           |                           |  |                         |
| All Other Local Revenues                                       | LocalRevAO      | 10,286.26                 | 5,196.00                  | 12,053.51                 | 1,767.25   | 17.18%                  |
| Total, Local Revenues  |                 | 10,286.26                 | 5,196.00                  | 12,053.51                 | 1,767.25   | 17.18%                  |
| 5. TOTAL REVENUES  |                 | 8,068,713.42              | 754,438.00                | 6,989,999.45              | (1,078,713.97)   | -13.37%                 |
| <b>B. EXPENDITURES</b>   |                 |                           |                           |                           |  |                         |
| 1. Certificated Salaries                                       |                 |                           |                           |                           |  |                         |
| Certificated Teachers' Salaries                                | 1100            | 3,068,038.66              | 1,332,859.00              | 3,166,994.18              | 98,955.52  | 3.23%                   |
| Certificated Pupil Support Salaries                            | 1200            | 255,493.74                | 168,729.00                | 396,394.06                | 140,900.32   | 55.15%                  |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 326,474.56                | 132,808.00                | 307,528.08                | (18,946.48)  | -5.80%                  |
| Other Certificated Salaries                                    | 1900            | -                         | -                         | -                         | -  |                         |
| Total, Certificated Salaries                                   |                 | 3,650,006.97              | 1,634,396.00              | 3,870,916.32              | 220,909.35   | 6.05%                   |
| 2. Non-certificated Salaries                                   |                 |                           |                           |                           |  |                         |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 17,475.88                 | -                         | -                         | (17,475.88)  | (100%)                  |
| Non-certificated Support Salaries                              | 2200            | -                         | 4,980.00                  | 11,683.89                 | 11,683.89  | New                     |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 50,348.92                 | 55,244.00                 | 128,875.63                | 78,526.71  | 155.97%                 |
| Clerical and Office Salaries                                   | 2400            | 15,567.49                 | 22,892.00                 | 56,615.94                 | 41,048.45  | 263.68%                 |
| Other Non-certificated Salaries                                | 2900            | -                         | -                         | -                         | -  |                         |
| Total, Non-certificated Salaries                               |                 | 83,392.30                 | 83,116.00                 | 197,175.46                | 113,783.16   | 136.44%                 |
| 3. Employee Benefits   |                 |                           |                           |                           |  |                         |
| STRS   | 3101-3102       | 697,151.33                | 209,102.00                | 653,889.87                | (43,261.46)  | -6.21%                  |
| PERS   | 3201-3202       | -                         | -                         | -                         | -  |                         |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 57,322.48                 | 39,488.00                 | 80,826.11                 | 23,503.63  | 41.00%                  |
| Health and Welfare Benefits                                    | 3401-3402       | 417,339.65                | 129,928.00                | 414,502.40                | (2,837.25)   | -0.68%                  |
| Unemployment Insurance   | 3501-3502       | 204,261.22                | 594.00                    | 178,678.15                | (25,583.07)  | -12.52%                 |
| Workers' Compensation Insurance                                | 3601-3602       | 51,879.15                 | 8,386.00                  | 42,374.14                 | (9,505.01)   | -18.32%                 |
| OPEB, Allocated  | 3701-3702       | -                         | -                         | -                         | -  |                         |
| OPEB, Active Employees   | 3751-3752       | -                         | -                         | -                         | -  |                         |
| Other Employee Benefits  | 3901-3902       | 29,628.17                 | 57,330.00                 | 125,399.56                | 95,771.39  | 323.24%                 |
| Total, Employee Benefits                                       |                 | 1,457,582.00              | 444,828.00                | 1,495,670.23              | 38,088.23  | 2.61%                   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
 (continued) Monterey Bay  
 CDS #: 44-75432-0139410  
 Charter Approving Entity: Scotts Valley Unified School Dis  
 County: Santa Cruz  
 Charter #: 2056  
 Fiscal Year: 2024/25

|  |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                           |                           |                           |  |                         |
| Approved Textbooks and Core Curricula Materials  | 4100        | 61,600.00                 | 45,438.00                 | 124,969.17                | 63,369.17  | 102.87%                 |
| Books and Other Reference Materials  | 4200        | 417,600.00                | -                         | -                         | (417,600.00)   | (100%)                  |
| Materials and Supplies   | 4300        | 556,800.00                | 152,550.00                | 356,019.36                | (200,780.64)   | -36.06%                 |
| Noncapitalized Equipment   | 4400        | 175,000.00                | 1,988.00                  | 7,960.17                  | (167,039.83)   | -95.45%                 |
| Food   | 4700        | -                         | -                         | -                         | -  |                         |
| Total, Books and Supplies  |             | 1,211,000.00              | 199,976.00                | 488,948.70                | (722,051.30)   | -59.62%                 |
| <b>5. Services and Other Operating Expenditures</b>  |             |                           |                           |                           |  |                         |
| Subagreements for Services   | 5100        | 571,900.00                | 13,120.00                 | 109,937.36                | (461,962.64)   | -80.78%                 |
| Travel and Conferences   | 5200        | 400.00                    | 39,191.00                 | 56,658.64                 | 56,258.64  | 14064.66%               |
| Dues and Memberships   | 5300        | 14,400.00                 | 20,099.00                 | 62,003.75                 | 47,603.75  | 330.58%                 |
| Insurance  | 5400        | 10,600.00                 | 5,694.00                  | 13,819.00                 | 3,219.00   | 30.37%                  |
| Operations and Housekeeping Services   | 5500        | 2,000.00                  | 74.00                     | 1,704.59                  | (295.41)   | -14.77%                 |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 13,500.00                 | 9,440.00                  | 49,271.04                 | 35,771.04  | 264.97%                 |
| Transfers of Direct Costs  | 5700-5799   | -                         | -                         | -                         | -  |                         |
| Professional/Consulting Services and Operating Expend.   | 5800        | 857,975.03                | 117,341.00                | 404,521.06                | (453,453.97)   | -52.85%                 |
| Communications   | 5900        | 17,600.00                 | 1,737.00                  | 10,380.02                 | (7,219.98)   | -41.02%                 |
| Total, Services and Other Operating Expenditures   |             | 1,488,375.03              | 206,696.00                | 708,295.46                | (780,079.57)   | -52.41%                 |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                        |             |                           |                           |                           |  |                         |
| Land and Land Improvements   | 6100-6170   | -                         | -                         | -                         | -  |                         |
| Buildings and Improvements of Buildings  | 6200        | -                         | -                         | -                         | -  |                         |
| Books and Media for New School Libraries or Major<br>Expansion of School Libraries                         | 6300        | -                         | -                         | -                         | -  |                         |
| Equipment  | 6400        | -                         | -                         | -                         | -  |                         |
| Equipment Replacement  | 6500        | -                         | -                         | -                         | -  |                         |
| Depreciation Expense (for accrual basis only)  | 6900        | -                         | -                         | -                         | -  |                         |
| Total, Capital Outlay  |             | -                         | -                         | -                         | -  |                         |
| <b>7. Other Outgo</b>  |             |                           |                           |                           |  |                         |
| Tuition to Other Schools   | 7110-7143   | -                         | -                         | -                         | -  |                         |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                         | -                         | -                         | -  |                         |
| All Other Transfers  | 7281-7299   | -                         | -                         | -                         | -  |                         |
| Transfers of Indirect Costs  | 7300-7399   | -                         | -                         | -                         | -  |                         |
| Debt Service:  |             |                           |                           |                           |  |                         |
| Interest   | 7438        | -                         | -                         | -                         | -  |                         |
| Principal (for modified accrual basis only)  | 7439        | -                         | -                         | -                         | -  |                         |
| Total, Other Outgo   |             | -                         | -                         | -                         | -  |                         |
| <b>8. TOTAL EXPENDITURES</b>   |             | 7,890,356.29              | 2,569,012.00              | 6,761,006.17              | (1,129,350.12)   | -14.31%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 178,357.13                | (1,814,574.00)            | 228,993.28                | 50,636.14  | 28.39%                  |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Monterey Bay  
CDS #: 44-75432-0139410  
Charter Approving Entity: Scotts Valley Unified School Dis  
County: Santa Cruz  
Charter #: 2056  
Fiscal Year: 2024/25

| Description  | Object Code | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-------------|------------------------|------------------------|------------------------|---|----------------------|
|  |             |                        |                        |                        | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                        |                        |                        |   |                      |
| 1. Other Sources   | 8930-8979   | -                      | -                      | -                      | -   |                      |
| 2. Less: Other Uses  | 7630-7699   | -                      | -                      | -                      | -   |                      |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) | 8980-8999   | -                      | -                      | -                      | -   |                      |
| 4. TOTAL OTHER FINANCING SOURCES / USES  |             | -                      | -                      | -                      | -   |                      |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                       |             | 178,357.13             | (1,814,574.00)         | 228,993.28             | 50,636.14   | 28.39%               |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                        |                        |                        |   |                      |
| 1. Beginning Fund Balance  |             |                        |                        |                        |   |                      |
| a. As of July 1  | 9791        | 953,920.02             | 400,962.26             | 400,962.26             | (552,957.76)  | -57.97%              |
| b. Adjustments/Restatements  | 9793, 9795  | -                      | (81,317.26)            | (81,317.26)            | (81,317.26)   | New                  |
| c. Adjusted Beginning Fund Balance   |             | 953,920.02             | 319,645.00             | 319,645.00             |   |                      |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)                                     |             | 1,132,277.15           | (1,494,929.00)         | 548,638.28             |   |                      |
| Components of Ending Fund Balance :  |             |                        |                        |                        |   |                      |
| a. Nonspendable  |             |                        |                        |                        |   |                      |
| Revolving Cash (equals object 9130)  | 9711        | -                      | -                      | -                      | -   |                      |
| Stores (equals object 9320)  | 9712        | -                      | -                      | -                      | -   |                      |
| Prepaid Expenditures (equals object 9330)  | 9713        | -                      | -                      | -                      | -   |                      |
| All Others   | 9719        | -                      | -                      | -                      | -   |                      |
| b. Restricted  | 9740        | -                      | 84,097.00              | -                      | -   |                      |
| c. Committed   |             |                        |                        |                        |   |                      |
| Stabilization Arrangements   | 9750        | -                      | -                      | -                      | -   |                      |
| Other Commitments  | 9760        | -                      | -                      | -                      | -   |                      |
| d. Assigned  |             |                        |                        |                        |   |                      |
| Other Assignments  | 9780        | -                      | -                      | -                      | -   |                      |
| e. Unassigned/Unappropriated   |             |                        |                        |                        |   |                      |
| Reserve for Economic Uncertainties   | 9789        | 394,517.81             | 338,050.31             | 338,050.31             | (56,467.51)   | -14.31%              |
| Unassigned/Unappropriated Amount   | 9790        | 737,759.34             | (1,917,076.31)         | 210,587.97             | (527,171.37)  | -71.46%              |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

**Charter School Name:** California Connections Academy  
**(continued)** Monterey Bay  
**CDS #:** 44-75432-0139410  
**Charter Approving Entity:** Scotts Valley Unified School Dist  
**County:** Santa Cruz  
**Charter #:** 2056  
**Fiscal Year:** 2024/25

*This charter school uses the following basis of accounting:*

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25   |            |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-----------------|--------------|------------|--------------|--------------------|--------------------|
|  |                 | Unrestricted | Restricted | Total        |                    |                    |
| A. REVENUES  |                 |              |            |              |                    |                    |
| 1. LCFF Sources  |                 |              |            |              |                    |                    |
| State Aid - Current Year                               | 8011            | 2,970,443.92 | 0.00       | 2,970,443.92 | 3,162,353.10       | 3,354,378.57       |
| Education Protection Account State Aid - Current Year  | 8012            | 96,236.00    | 0.00       | 96,236.00    | 96,236.00          | 96,236.00          |
| State Aid - Prior Years                                | 8019            | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 2,975,295.05 | 0.00       | 2,975,295.05 | 2,975,295.05       | 2,975,295.05       |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, LCFF Sources                                    |                 | 6,041,974.97 | 0.00       | 6,041,974.97 | 6,233,884.15       | 6,425,909.61       |
| 2. Federal Revenues                                    |                 |              |            |              |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00         | 92,105.00  | 92,105.00    | 92,105.00          | 92,105.00          |
| Special Education - Federal                            | 8181, 8182      | 0.00         | 65,344.24  | 65,344.24    | 65,344.24          | 65,344.24          |
| Child Nutrition - Federal                              | 8220            | 0.00         | 0.00       | 0.00         |                    |                    |
| Donated Food Commodities                               | 8221            | 0.00         | 0.00       | 0.00         |                    |                    |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Federal Revenues                                |                 | 0.00         | 157,449.24 | 157,449.24   | 157,449.24         | 157,449.24         |
| 3. Other State Revenues                                |                 |              |            |              |                    |                    |
| Special Education - State                              | StateRevSE      | 0.00         | 418,618.56 | 418,618.56   | 418,618.56         | 418,618.56         |
| All Other State Revenues                               | StateRevAO      | 99,957.98    | 259,945.18 | 359,903.16   | 249,311.00         | 366,537.00         |
| Total, Other State Revenues                            |                 | 99,957.98    | 678,563.74 | 778,521.72   | 667,929.56         | 785,155.56         |
| 4. Other Local Revenues                                |                 |              |            |              |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 12,053.51    | 0.00       | 12,053.51    | 12,053.51          | 12,053.51          |
| Total, Local Revenues                                  |                 | 12,053.51    | 0.00       | 12,053.51    | 12,053.51          | 12,053.51          |
| 5. TOTAL REVENUES                                      |                 |              |            |              |                    |                    |
|  |                 | 6,153,986.46 | 836,012.99 | 6,989,999.45 | 7,071,316.46       | 7,380,567.93       |
| B. EXPENDITURES  |                 |              |            |              |                    |                    |
| 1. Certificated Salaries                               |                 |              |            |              |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 2,718,631.60 | 448,362.58 | 3,166,994.18 | 2,806,227.00       | 2,862,351.00       |
| Certificated Pupil Support Salaries                    | 1200            | 387,044.16   | 9,349.90   | 396,394.06   | 348,327.55         | 355,294.10         |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 307,528.08   | 0.00       | 307,528.08   | 267,321.72         | 272,668.15         |
| Other Certificated Salaries                            | 1900            | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Certificated Salaries                           |                 | 3,413,203.84 | 457,712.48 | 3,870,916.32 | 3,421,876.26       | 3,490,313.25       |
| 2. Non-certificated Salaries                           |                 |              |            |              |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00         | 0.00       | 0.00         |                    |                    |
| Non-certificated Support Salaries                      | 2200            | 11,683.89    | 0.00       | 11,683.89    | 11,917.57          | 12,155.92          |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 128,875.63   | 0.00       | 128,875.63   | 131,453.14         | 134,082.20         |
| Clerical and Office Salaries                           | 2400            | 12,973.24    | 43,642.70  | 56,615.94    | 57,748.26          | 58,903.22          |
| Other Non-certificated Salaries                        | 2900            | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Non-certificated Salaries                       |                 | 153,532.76   | 43,642.70  | 197,175.46   | 201,118.97         | 205,141.35         |



**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Monterey Bay  
CDS #: 44-75432-0139410  
Charter Approving Entity: Scotts Valley Unified School Dist  
County: Santa Cruz  
Charter #: 2056  
Fiscal Year: 2024/25

| Description  | Object Code | FY 2024/25   |              |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-------------|--------------|--------------|--------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted   | Total        |                    |                    |
| <b>3. Employee Benefits</b>  |             |              |              |              |                    |                    |
| STRS   | 3101-3102   | 522,751.80   | 131,138.07   | 653,889.87   | 653,578.34         | 666,649.90         |
| PERS   | 3201-3202   | 0.00         | 0.00         | 0.00         |                    |                    |
| OASDI / Medicare / Alternative   | 3301-3302   | 66,576.96    | 14,249.15    | 80,826.11    | 62,967.00          | 64,227.00          |
| Health and Welfare Benefits  | 3401-3402   | 325,796.89   | 88,705.51    | 414,502.40   | 435,398.83         | 444,106.81         |
| Unemployment Insurance   | 3501-3502   | 135,059.63   | 43,618.52    | 178,678.15   | 223,770.25         | 226,124.65         |
| Workers' Compensation Insurance  | 3601-3602   | 32,837.18    | 9,536.96     | 42,374.14    | 50,349.42          | 51,356.41          |
| OPEB, Allocated  | 3701-3702   | 0.00         | 0.00         | 0.00         |                    |                    |
| OPEB, Active Employees   | 3751-3752   | 0.00         | 0.00         | 0.00         |                    |                    |
| Other Employee Benefits  | 3901-3902   | 95,672.17    | 29,727.39    | 125,399.56   | 100,837.02         | 102,853.76         |
| Total, Employee Benefits   |             | 1,178,694.63 | 316,975.60   | 1,495,670.23 | 1,526,900.86       | 1,555,318.53       |
| <b>4. Books and Supplies</b>   |             |              |              |              |                    |                    |
| Approved Textbooks and Core Curricula Materials  | 4100        | 124,969.17   | 0.00         | 124,969.17   | 127,468.55         | 130,017.92         |
| Books and Other Reference Materials  | 4200        | 0.00         | 0.00         | 0.00         |                    |                    |
| Materials and Supplies   | 4300        | 329,746.93   | 26,272.43    | 356,019.36   | 363,140.00         | 370,403.00         |
| Noncapitalized Equipment   | 4400        | 7,960.17     | 0.00         | 7,960.17     | 8,119.37           | 8,281.76           |
| Food   | 4700        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Books and Supplies  |             | 462,676.27   | 26,272.43    | 488,948.70   | 498,727.92         | 508,702.68         |
| <b>5. Services and Other Operating Expenditures</b>  |             |              |              |              |                    |                    |
| Subagreements for Services   | 5100        | 25,890.09    | 84,047.27    | 109,937.36   | 112,136.11         | 114,378.83         |
| Travel and Conferences   | 5200        | 56,658.64    | 0.00         | 56,658.64    | 57,791.81          | 58,947.65          |
| Dues and Memberships   | 5300        | 62,003.75    | 0.00         | 62,003.75    | 63,243.83          | 64,508.70          |
| Insurance  | 5400        | 13,819.00    | 0.00         | 13,819.00    | 14,095.38          | 14,377.29          |
| Operations and Housekeeping Services   | 5500        | 1,704.59     | 0.00         | 1,704.59     | 1,739.00           | 1,773.00           |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 49,271.04    | 0.00         | 49,271.04    | 50,256.46          | 51,261.59          |
| Transfers of Direct Costs  | 5700-5799   | 121,033.37   | (121,033.37) | 0.00         |                    |                    |
| Professional/Consulting Services and Operating Expend.   | 5800        | 376,125.18   | 28,395.88    | 404,521.06   | 413,031.79         | 421,675.53         |
| Communications   | 5900        | 10,380.02    | 0.00         | 10,380.02    | 10,588.00          | 10,799.00          |
| Total, Services and Other Operating Expenditures   |             | 716,885.69   | (8,590.23)   | 708,295.46   | 722,882.38         | 737,721.59         |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |              |              |              |                    |                    |
| Land and Land Improvements   | 6100-6170   | 0.00         | 0.00         | 0.00         |                    |                    |
| Buildings and Improvements of Buildings  | 6200        | 0.00         | 0.00         | 0.00         |                    |                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | 0.00         | 0.00         | 0.00         |                    |                    |
| Equipment  | 6400        | 0.00         | 0.00         | 0.00         |                    |                    |
| Equipment Replacement  | 6500        | 0.00         | 0.00         | 0.00         |                    |                    |
| Depreciation Expense (for accrual basis only)  | 6900        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Capital Outlay  |             | 0.00         | 0.00         | 0.00         | 0.00               | 0.00               |
| <b>7. Other Outgo</b>  |             |              |              |              |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00         | 0.00         | 0.00         |                    |                    |
| All Other Transfers  | 7280-7299   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Indirect Costs  | 7300-7399   | 0.00         | 0.00         | 0.00         |                    |                    |
| Debt Service:  |             |              |              |              |                    |                    |
| Interest   | 7438        | 0.00         | 0.00         | 0.00         |                    |                    |
| Principal (for modified accrual basis only)  | 7439        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Other Outgo   |             | 0.00         | 0.00         | 0.00         | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 5,924,993.18 | 836,012.99   | 6,761,006.17 | 6,371,506.40       | 6,497,197.40       |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 228,993.28   | 0.00         | 228,993.28   | 699,810.07         | 883,370.53         |



**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Monterey Bay  
CDS #: 44-75432-0139410  
Charter Approving Entity: Scotts Valley Unified School Dist  
County: Santa Cruz  
Charter #: 2056  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25   |            |             | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|--------------|------------|-------------|-----------------------|-----------------------|
|   |             | Unrestricted | Restricted | Total       |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |              |            |             |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00         | 0.00       | 0.00        |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00         | 0.00       | 0.00        |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 228,993.28   | 0.00       | 228,993.28  | 699,810.07            | 883,370.53            |
| <b>F. FUND BALANCE, RESERVES</b>  |             |              |            |             |                       |                       |
| 1. Beginning Fund Balance   |             |              |            |             |                       |                       |
| a. As of July 1   | 9791        | 400,962.26   | 0.00       | 400,962.26  | 548,638.28            | 1,248,448.34          |
| b. Adjustments/Restatements   | 9793, 9795  | (81,317.26)  | 0.00       | (81,317.26) |                       |                       |
| c. Adjusted Beginning Balance   |             | 319,645.00   | 0.00       | 319,645.00  | 548,638.28            | 1,248,448.34          |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 548,638.28   | 0.00       | 548,638.28  | 1,248,448.34          | 2,131,818.87          |
| Components of Ending Fund Balance:  |             |              |            |             |                       |                       |
| a. Nonspendable   |             |              |            |             |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |              | 0.00       | 0.00        | 0.00                  | 0.00                  |
| c. Committed  |             |              |            |             |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| d. Assigned   |             |              |            |             |                       |                       |
| Other Assignments   | 9780        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |              |            |             |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 338,050.31   | 0.00       | 338,050.31  | 318,575.32            | 324,859.87            |
| Unassigned/Unappropriated Amount  | 9790        | 210,587.97   | 0.00       | 210,587.97  | 929,873.02            | 1,806,959.00          |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report Certification**

Charter School Name: California Connections Acader  
 (continued) Central Coast  
 CDS #: 42-75010-0138891  
 Charter Approving Entity: Cuyama Joint Unified School I  
 County: Santa Barbara  
 Charter #: 2031  
 Fiscal Year: 2024/25

**CERTIFICATION OF FINANCIAL CONDITION**

- ☒ **POSITIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ **QUALIFIED CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ **NEGATIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)

Print  
 Name: LaChelle Carter Title: Director of Finance

To the County Superintendent of Schools:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of  
 Charter Approving Entity  
 (Original signature required)

Print  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

|  |  |
|--|--|
| <p><u>For Approving Entity:</u></p> <p>_____</p> <p>Name</p> <p>_____</p> <p>Title</p> <p>_____</p> <p>Phone</p> <p>_____</p> <p>E-mail</p> <p>_____</p> | <p><u>For Charter School:</u></p> <p><u>LaChelle Carter</u></p> <p>Name</p> <p><u>Director of Finance</u></p> <p>Title</p> <p><u>949-245-7177</u></p> <p>Phone</p> <p><u>lacarter@calca.connectionsacademy.o</u></p> <p>E-mail</p> |
|--|--|

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
 Date

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

Charter School Name: California Connections Academy  
(continued) Central Coast  
CDS #: 42-75010-0138891  
Charter Approving Entity: Cuyama Joint Unified School District  
County: Santa Barbara  
Charter #: 2031  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |            | 1st Interim Budget |             |              |
|--|--|-----------------|-------------------------|------------|--------------|--------------------|------------|------------|--------------------|-------------|--------------|
|  |  |                 | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total      | Unrestricted       | Restricted  | Total        |
| A. REVENUES  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| 1. LCFF Sources  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| State Aid - Current Year                               |  | 8011            | 876,343.23              |            | 876,343.23   | 234,158.00         |            | 234,158.00 | 876,747.02         |             | 876,747.02   |
| Education Protection Account State Aid - Current Year  |  | 8012            | 27,493.40               |            | 27,493.40    | 6,746.00           |            | 6,746.00   | 27,832.00          |             | 27,832.00    |
| State Aid - Prior Years                                |  | 8019            |                         |            | -            |                    |            | -          |                    |             | -            |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 843,820.57              |            | 843,820.57   |                    |            | -          | 865,749.10         |             | 865,749.10   |
| Other LCFF Transfers                                   |  | 8091, 8097      |                         |            | -            |                    |            | -          |                    |             | -            |
| Total, LCFFSources                                     |  |                 | 1,747,657.20            | -          | 1,747,657.20 | 240,904.00         | -          | 240,904.00 | 1,770,328.12       | -           | 1,770,328.12 |
| 2. Federal Revenues                                    |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 17,697.00  | 17,697.00    |                    |            | -          |                    | 27,132.00   | 27,132.00    |
| Special Education - Federal                            |  | 8181, 8182      |                         | 17,870.71  | 17,870.71    |                    |            | -          |                    | 18,897.93   | 18,897.93    |
| Child Nutrition - Federal                              |  | 8220            |                         |            | -            |                    |            | -          |                    | -           | -            |
| Donated Food Commodities                               |  | 8221            |                         |            | -            |                    |            | -          |                    | -           | -            |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |            | -            |                    |            | -          |                    | 0.00        | 0.00         |
| Total, Federal Revenues                                |  |                 | -                       | 35,567.71  | 35,567.71    | -                  | -          | -          | -                  | 46,029.93   | 46,029.93    |
| 3. Other State Revenues                                |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Special Education - State                              |  | StateRevSE      |                         | 123,237.79 | 123,237.79   |                    | 22,188.00  | 22,188.00  |                    | 121,066.88  | 121,066.88   |
| All Other State Revenues                               |  | StateRevAO      | 32,402.60               | 62,494.95  | 94,897.55    |                    | 3,136.00   | 3,136.00   | 35,465.22          | 63,891.89   | 99,357.11    |
| Total, Other State Revenues                            |  |                 | 32,402.60               | 185,732.74 | 218,135.34   | -                  | 25,324.00  | 25,324.00  | 35,465.22          | 184,958.76  | 220,423.98   |
| 4. Other Local Revenues                                |  |                 |                         |            |              |                    |            |            |                    |             |              |
| All Other Local Revenues                               |  | LocalRevAO      | 10,520.94               |            | 10,520.94    | 5,314.00           |            | 5,314.00   | 12,327.96          |             | 12,327.96    |
| Total, Local Revenues                                  |  |                 | 10,520.94               | -          | 10,520.94    | 5,314.00           | -          | 5,314.00   | 12,327.96          | -           | 12,327.96    |
| 5. TOTAL REVENUES                                      |  |                 | 1,790,580.74            | 221,300.45 | 2,011,881.19 | 246,218.00         | 25,324.00  | 271,542.00 | 1,818,121.30       | 230,988.69  | 2,049,109.99 |
| B. EXPENDITURES  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| 1. Certificated Salaries                               |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Certificated Teachers' Salaries                        |  | 1100            | 713,671.12              | 64,786.45  | 778,457.57   | 303,835.00         |            | 303,835.00 | 714,234.01         | 120,043.34  | 834,277.35   |
| Certificated Pupil Support Salaries                    |  | 1200            | 64,826.77               |            | 64,826.77    | 38,861.00          |            | 38,861.00  | 101,998.99         | 2,704.04    | 104,703.03   |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 82,836.83               |            | 82,836.83    | 30,647.00          |            | 30,647.00  | 81,177.04          |             | 81,177.04    |
| Other Certificated Salaries                            |  | 1900            |                         |            | -            | -                  |            | -          |                    |             | -            |
| Total, Certificated Salaries                           |  |                 | 861,334.72              | 64,786.45  | 926,121.17   | 373,343.00         | -          | 373,343.00 | 897,410.04         | 122,747.38  | 1,020,157.42 |
| 2. Non-certificated Salaries                           |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 4,434.18                |            | 4,434.18     |                    |            | -          |                    |             | -            |
| Non-certificated Support Salaries                      |  | 2200            | -                       |            | -            | 1,150.00           |            | 1,150.00   | 3,088.80           | -           | 3,088.80     |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 12,775.10               |            | 12,775.10    | 12,748.00          |            | 12,748.00  | 34,042.69          |             | 34,042.69    |
| Clerical and Office Salaries                           |  | 2400            | 3,949.96                |            | 3,949.96     | 5,282.00           |            | 5,282.00   | 2,413.44           | 12,621.72   | 15,035.16    |
| Other Non-certificated Salaries                        |  | 2900            |                         |            | -            | -                  |            | -          |                    |             | -            |
| Total, Non-certificated Salaries                       |  |                 | 21,159.24               | -          | 21,159.24    | 19,180.00          | -          | 19,180.00  | 39,544.93          | 12,621.72   | 52,166.65    |
| 3. Employee Benefits                                   |  |                 |                         |            |              |                    |            |            |                    |             |              |
| STRS   |  | 3101-3102       | 164,514.93              | 12,374.21  | 176,889.14   | 48,249.00          |            | 48,249.00  | 152,415.17         | 36,994.34   | 189,409.51   |
| PERS   |  | 3201-3202       |                         |            | -            | -                  |            | -          | -                  |             | -            |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 13,612.09               | 932.42     | 14,544.51    | 9,113.00           |            | 9,113.00   | 18,243.05          | 3,979.60    | 22,222.65    |
| Health and Welfare Benefits                            |  | 3401-3402       | 98,649.96               | 7,242.19   | 105,892.15   | 32,385.00          |            | 32,385.00  | 90,030.97          | 24,654.57   | 114,685.54   |
| Unemployment Insurance                                 |  | 3501-3502       | 52,359.97               | 3,843.91   | 56,203.88    | 135.00             |            | 135.00     | 43,668.24          | 13,132.36   | 56,800.60    |
| Workers' Compensation Insurance                        |  | 3601-3602       | 12,263.10               | 900.27     | 13,163.37    | 1,936.00           |            | 1,936.00   | 9,983.98           | 2,736.66    | 12,720.64    |
| OPEB, Allocated  |  | 3701-3702       |                         |            | -            | -                  |            | -          | -                  |             | -            |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |            | -            | -                  |            | -          | -                  |             | -            |
| Other Employee Benefits                                |  | 3901-3902       | 7,003.46                | 514.14     | 7,517.60     | 13,230.00          |            | 13,230.00  | 26,523.17          | 8,305.71    | 34,828.88    |
| Total, Employee Benefits                               |  |                 | 348,403.50              | 25,807.14  | 374,210.64   | 105,048.00         | -          | 105,048.00 | 340,864.58         | 89,803.24   | 430,667.82   |
| 4. Books and Supplies                                  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 17,300.00               |            | 17,300.00    | 10,487.00          |            | 10,487.00  | 33,487.87          | -           | 33,487.87    |
| Books and Other Reference Materials                    |  | 4200            | 63,385.00               | 29,815.00  | 93,200.00    | -                  |            | -          | -                  |             | -            |
| Materials and Supplies                                 |  | 4300            | 116,754.14              | 6,845.86   | 123,600.00   | 34,033.00          |            | 34,033.00  | 86,539.80          | 7,598.14    | 94,137.94    |
| Noncapitalized Equipment                               |  | 4400            | 25,100.00               |            | 25,100.00    | 457.00             |            | 457.00     | 2,302.13           |             | 2,302.13     |
| Food   |  | 4700            |                         |            | -            | -                  |            | -          | -                  |             | -            |
| Total, Books and Supplies                              |  |                 | 222,539.14              | 36,660.86  | 259,200.00   | 44,977.00          | -          | 44,977.00  | 122,329.80         | 7,598.14    | 129,927.94   |
| 5. Services and Other Operating Expenditures           |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Subagreements for Services                             |  | 5100            | 25,900.00               | 91,100.00  | 117,000.00   | (683.00)           | 2,060.00   | 1,377.00   | 5,070.18           | 24,306.95   | 29,377.13    |
| Travel and Conferences                                 |  | 5200            | 3,100.00                |            | 3,100.00     | 11,616.00          | -          | 11,616.00  | 16,667.74          | -           | 16,667.74    |
| Dues and Memberships                                   |  | 5300            | 4,200.00                |            | 4,200.00     | 6,053.00           | -          | 6,053.00   | 18,172.09          | -           | 18,172.09    |
| Insurance  |  | 5400            | 2,500.00                |            | 2,500.00     | 893.00             | -          | 893.00     | 3,242.80           | -           | 3,242.80     |
| Operations and Housekeeping Services                   |  | 5500            | 400.00                  |            | 400.00       | 32.00              | -          | 32.00      | 503.58             | -           | 503.58       |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 7,800.00                |            | 7,800.00     | 2,315.00           | -          | 2,315.00   | 13,834.36          | -           | 13,834.36    |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |            | -            | -                  | -          | -          | 36,444.66          | (36,444.66) | -            |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 254,030.58              | 2,946.00   | 256,976.58   | 48,557.00          | 508.00     | 49,065.00  | 132,231.94         | 10,355.92   | 142,587.86   |
| Communications   |  | 5900            | 4,700.00                |            | 4,700.00     | 401.00             | -          | 401.00     | 2,900.61           | -           | 2,900.61     |
| Total, Services and Other Operating Expenditures       |  |                 | 302,630.58              | 94,046.00  | 396,676.58   | 69,184.00          | 2,568.00   | 71,752.00  | 229,067.96         | (1,781.79)  | 227,286.17   |

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

Charter School Name: California Connections Academy  
 (continued) Central Coast  
 CDS #: 42-75010-0138891  
 Charter Approving Entity: Cuyama Joint Unified School District  
 County: Santa Barbara  
 Charter #: 2031  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |              | 1st Interim Budget |            |              |
|--|-------------|-------------------------|------------|--------------|--------------------|------------|--------------|--------------------|------------|--------------|
|  |             | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total        | Unrestricted       | Restricted | Total        |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |            |              |                    |            |              |                    |            |              |
| Land and Land Improvements   | 6100-6170   |                         |            | -            |                    |            | -            |                    |            | -            |
| Buildings and Improvements of Buildings  | 6200        |                         |            | -            |                    |            | -            |                    |            | -            |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        |                         |            | -            |                    |            | -            |                    |            | -            |
| Equipment  | 6400        |                         |            | -            |                    |            | -            |                    |            | -            |
| Equipment Replacement  | 6500        |                         |            | -            |                    |            | -            |                    |            | -            |
| Depreciation Expense (for accrual basis only)  | 6900        |                         |            | -            |                    |            | -            |                    |            | -            |
| Total, Capital Outlay  |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>7. Other Outgo</b>  |             |                         |            |              |                    |            |              |                    |            |              |
| Tuition to Other Schools   | 7110-7143   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |            | -            |                    |            | -            |                    |            | -            |
| All Other Transfers  | 7281-7299   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Indirect Costs  | 7300-7399   |                         |            | -            |                    |            | -            |                    |            | -            |
| Debt Service:  |             |                         |            |              |                    |            |              |                    |            |              |
| Interest   | 7438        |                         |            | -            |                    |            | -            |                    |            | -            |
| Principal (for modified accrual basis only)  | 7439        |                         |            | -            |                    |            | -            |                    |            | -            |
| Total, Other Outgo   |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>8. TOTAL EXPENDITURES</b>   |             | 1,756,067.18            | 221,300.45 | 1,977,367.63 | 611,732.00         | 2,568.00   | 614,300.00   | 1,629,217.31       | 230,988.69 | 1,860,206.00 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 34,513.55               | 0.00       | 34,513.55    | (365,514.00)       | 22,756.00  | (342,758.00) | 188,903.99         | (0.00)     | 188,903.99   |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |            |              |                    |            |              |                    |            |              |
| 1. Other Sources   | 8930-8979   |                         |            | -            |                    |            | -            |                    |            | -            |
| 2. Less: Other Uses  | 7630-7699   |                         |            | -            |                    |            | -            |                    |            | -            |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |            | -            |                    |            | -            |                    |            | -            |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 34,513.55               | 0.00       | 34,513.55    | (365,514.00)       | 22,756.00  | (342,758.00) | 188,903.99         | (0.00)     | 188,903.99   |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |            |              |                    |            |              |                    |            |              |
| 1. Beginning Fund Balance  |             |                         |            |              |                    |            |              |                    |            |              |
| a. As of July 1  | 9791        | 424,108.23              |            | 424,108.23   | 315,055.52         |            | 315,055.52   | 315,055.52         |            | 315,055.52   |
| b. Adjustments to Beginning Balance  | 9793, 9795  |                         |            | -            | (58,322.52)        |            | (58,322.52)  | (58,322.52)        |            | (58,322.52)  |
| c. Adjusted Beginning Balance  |             | 424,108.23              | -          | 424,108.23   | 256,733.00         | -          | 256,733.00   | 256,733.00         | -          | 256,733.00   |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 458,621.78              | 0.00       | 458,621.78   | (108,781.00)       | 22,756.00  | (86,025.00)  | 445,636.99         | (0.00)     | 445,636.99   |
| Components of Ending Fund Balance :  |             |                         |            |              |                    |            |              |                    |            |              |
| a. Nonspendable  |             |                         |            |              |                    |            |              |                    |            |              |
| Revolving Cash (equals object 9130)  | 9711        |                         |            | -            |                    |            | -            |                    |            | -            |
| Stores (equals object 9320)  | 9712        |                         |            | -            |                    |            | -            |                    |            | -            |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |            | -            |                    |            | -            |                    |            | -            |
| All Others   | 9719        |                         |            | -            |                    |            | -            |                    |            | -            |
| b. Restricted  | 9740        |                         |            | -            |                    | 22,756.00  | 22,756.00    |                    |            | -            |
| c. Committed   |             |                         |            |              |                    |            |              |                    |            |              |
| Stabilization Arrangements   | 9750        |                         |            | -            |                    |            | -            |                    |            | -            |
| Other Commitments  | 9760        |                         |            | -            |                    |            | -            |                    |            | -            |
| d. Assigned  |             |                         |            |              |                    |            |              |                    |            |              |
| Other Assignments  | 9780        |                         |            | -            |                    |            | -            |                    |            | -            |
| e. Unassigned/Unappropriated   |             |                         |            |              |                    |            |              |                    |            |              |
| Reserve for Economic Uncertainties   | 9789        | 98,868.38               |            | 98,868.38    | 93,010.30          |            | 93,010.30    | 93,010.30          |            | 93,010.30    |
| Unassigned/Unappropriated Amount   | 9790        | 359,753.40              | 0.00       | 359,753.40   | (201,791.30)       | -          | (201,791.30) | 352,626.69         | (0.00)     | 352,626.69   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
 (continued) Central Coast  
 CDS #: 42-75010-0138891  
 Charter Approving Entity: Cuyama Joint Unified School District  
 County: Santa Barbara  
 Charter #: 2031  
 Fiscal Year: 2024/25

|  |                 |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-----------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code     | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                           |                           |                           |  |                         |
| 1. LCFF/Revenue Limit Sources                                  |                 |                           |                           |                           |  |                         |
| State Aid - Current Year                                       | 8011            | 876,343.23                | 234,158.00                | 876,747.02                | 403.79   | 0.05%                   |
| Education Protection Account State Aid - Current Year          | 8012            | 27,493.40                 | 6,746.00                  | 27,832.00                 | 338.60   | 1.23%                   |
| State Aid - Prior Years  | 8019            | -                         | -                         | -                         | -  |                         |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 843,820.57                | -                         | 865,749.10                | 21,928.53  | 2.60%                   |
| Other LCFF Transfers   | 8091, 8097      | -                         | -                         | -                         | -  |                         |
| Total, LCFF Sources  |                 | 1,747,657.20              | 240,904.00                | 1,770,328.12              | 22,670.92  | 1.30%                   |
| 2. Federal Revenues  |                 |                           |                           |                           |  |                         |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 17,697.00                 | -                         | 27,132.00                 | 9,435.00   | 53.31%                  |
| Special Education - Federal                                    | 8181, 8182      | 17,870.71                 | -                         | 18,897.93                 | 1,027.22   | 5.75%                   |
| Child Nutrition - Federal                                      | 8220            | -                         | -                         | -                         | -  |                         |
| Donated Food Commodities                                       | 8221            | -                         | -                         | -                         | -  |                         |
| Other Federal Revenues   | 8110, 8260-8299 | -                         | -                         | 0.00                      | 0.00   | New                     |
| Total, Federal Revenues  |                 | 35,567.71                 | -                         | 46,029.93                 | 10,462.22  | 29.41%                  |
| 3. Other State Revenues  |                 |                           |                           |                           |  |                         |
| Special Education - State                                      | StateRevSE      | 123,237.79                | 22,188.00                 | 121,066.88                | (2,170.92)   | -1.76%                  |
| All Other State Revenues                                       | StateRevAO      | 94,897.55                 | 3,136.00                  | 99,357.11                 | 4,459.56   | 4.70%                   |
| Total, Other State Revenues                                    |                 | 218,135.34                | 25,324.00                 | 220,423.98                | 2,288.64   | 1.05%                   |
| 4. Other Local Revenues  |                 |                           |                           |                           |  |                         |
| All Other Local Revenues                                       | LocalRevAO      | 10,520.94                 | 5,314.00                  | 12,327.96                 | 1,807.02   | 17.18%                  |
| Total, Local Revenues  |                 | 10,520.94                 | 5,314.00                  | 12,327.96                 | 1,807.02   | 17.18%                  |
| 5. TOTAL REVENUES  |                 | 2,011,881.19              | 271,542.00                | 2,049,109.99              | 37,228.80  | 1.85%                   |
| <b>B. EXPENDITURES</b>   |                 |                           |                           |                           |  |                         |
| 1. Certificated Salaries                                       |                 |                           |                           |                           |  |                         |
| Certificated Teachers' Salaries                                | 1100            | 778,457.57                | 303,835.00                | 834,277.35                | 55,819.78  | 7.17%                   |
| Certificated Pupil Support Salaries                            | 1200            | 64,826.77                 | 38,861.00                 | 104,703.03                | 39,876.26  | 61.51%                  |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 82,836.83                 | 30,647.00                 | 81,177.04                 | (1,659.79)   | -2.00%                  |
| Other Certificated Salaries                                    | 1900            | -                         | -                         | -                         | -  |                         |
| Total, Certificated Salaries                                   |                 | 926,121.17                | 373,343.00                | 1,020,157.42              | 94,036.25  | 10.15%                  |
| 2. Non-certificated Salaries                                   |                 |                           |                           |                           |  |                         |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 4,434.18                  | -                         | -                         | (4,434.18)   | (100%)                  |
| Non-certificated Support Salaries                              | 2200            | -                         | 1,150.00                  | 3,088.80                  | 3,088.80   | New                     |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 12,775.10                 | 12,748.00                 | 34,042.69                 | 21,267.59  | 166.48%                 |
| Clerical and Office Salaries                                   | 2400            | 3,949.96                  | 5,282.00                  | 15,035.16                 | 11,085.20  | 280.64%                 |
| Other Non-certificated Salaries                                | 2900            | -                         | -                         | -                         | -  |                         |
| Total, Non-certificated Salaries                               |                 | 21,159.24                 | 19,180.00                 | 52,166.65                 | 31,007.41  | 146.54%                 |
| 3. Employee Benefits   |                 |                           |                           |                           |  |                         |
| STRS   | 3101-3102       | 176,889.14                | 48,249.00                 | 189,409.51                | 12,520.37  | 7.08%                   |
| PERS   | 3201-3202       | -                         | -                         | -                         | -  |                         |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 14,544.51                 | 9,113.00                  | 22,222.65                 | 7,678.14   | 52.79%                  |
| Health and Welfare Benefits                                    | 3401-3402       | 105,892.15                | 32,385.00                 | 114,685.54                | 8,793.39   | 8.30%                   |
| Unemployment Insurance   | 3501-3502       | 56,203.88                 | 135.00                    | 56,800.60                 | 596.72   | 1.06%                   |
| Workers' Compensation Insurance                                | 3601-3602       | 13,163.37                 | 1,936.00                  | 12,720.64                 | (442.73)   | -3.36%                  |
| OPEB, Allocated  | 3701-3702       | -                         | -                         | -                         | -  |                         |
| OPEB, Active Employees   | 3751-3752       | -                         | -                         | -                         | -  |                         |
| Other Employee Benefits  | 3901-3902       | 7,517.60                  | 13,230.00                 | 34,828.88                 | 27,311.28  | 363.30%                 |
| Total, Employee Benefits                                       |                 | 374,210.64                | 105,048.00                | 430,667.82                | 56,457.18  | 15.09%                  |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Central Coast  
CDS #: 42-75010-0138891  
Charter Approving Entity: Cuyama Joint Unified School District  
County: Santa Barbara  
Charter #: 2031  
Fiscal Year: 2024/25

|  |             |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                        |                        |                        |   |                      |
| Approved Textbooks and Core Curricula Materials  | 4100        | 17,300.00              | 10,487.00              | 33,487.87              | 16,187.87   | 93.57%               |
| Books and Other Reference Materials  | 4200        | 93,200.00              | -                      | -                      | (93,200.00)   | (100%)               |
| Materials and Supplies   | 4300        | 123,600.00             | 34,033.00              | 94,137.94              | (29,462.06)   | -23.84%              |
| Noncapitalized Equipment   | 4400        | 25,100.00              | 457.00                 | 2,302.13               | (22,797.87)   | -90.83%              |
| Food   | 4700        | -                      | -                      | -                      | -   |                      |
| Total, Books and Supplies  |             | 259,200.00             | 44,977.00              | 129,927.94             | (129,272.06)  | -49.87%              |
| <b>5. Services and Other Operating Expenditures</b>  |             |                        |                        |                        |   |                      |
| Subagreements for Services   | 5100        | 117,000.00             | 1,377.00               | 29,377.13              | (87,622.87)   | -74.89%              |
| Travel and Conferences   | 5200        | 3,100.00               | 11,616.00              | 16,667.74              | 13,567.74   | 437.67%              |
| Dues and Memberships   | 5300        | 4,200.00               | 6,053.00               | 18,172.09              | 13,972.09   | 332.67%              |
| Insurance  | 5400        | 2,500.00               | 893.00                 | 3,242.80               | 742.80  | 29.71%               |
| Operations and Housekeeping Services   | 5500        | 400.00                 | 32.00                  | 503.58                 | 103.58  | 25.90%               |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 7,800.00               | 2,315.00               | 13,834.36              | 6,034.36  | 77.36%               |
| Transfers of Direct Costs  | 5700-5799   | -                      | -                      | -                      | -   |                      |
| Professional/Consulting Services and Operating Expend.   | 5800        | 256,976.58             | 49,065.00              | 142,587.86             | (114,388.72)  | -44.51%              |
| Communications   | 5900        | 4,700.00               | 401.00                 | 2,900.61               | (1,799.39)  | -38.28%              |
| Total, Services and Other Operating Expenditures   |             | 396,676.58             | 71,752.00              | 227,286.17             | (169,390.41)  | -42.70%              |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                    |             |                        |                        |                        |   |                      |
| Land and Land Improvements   | 6100-6170   | -                      | -                      | -                      | -   |                      |
| Buildings and Improvements of Buildings  | 6200        | -                      | -                      | -                      | -   |                      |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | -                      | -                      | -                      | -   |                      |
| Equipment  | 6400        | -                      | -                      | -                      | -   |                      |
| Equipment Replacement  | 6500        | -                      | -                      | -                      | -   |                      |
| Depreciation Expense (for accrual basis only)  | 6900        | -                      | -                      | -                      | -   |                      |
| Total, Capital Outlay  |             | -                      | -                      | -                      | -   |                      |
| <b>7. Other Outgo</b>  |             |                        |                        |                        |   |                      |
| Tuition to Other Schools   | 7110-7143   | -                      | -                      | -                      | -   |                      |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                      | -                      | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                      | -                      | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                      | -                      | -                      | -   |                      |
| All Other Transfers  | 7281-7299   | -                      | -                      | -                      | -   |                      |
| Transfers of Indirect Costs  | 7300-7399   | -                      | -                      | -                      | -   |                      |
| Debt Service:  |             |                        |                        |                        |   |                      |
| Interest   | 7438        | -                      | -                      | -                      | -   |                      |
| Principal (for modified accrual basis only)  | 7439        | -                      | -                      | -                      | -   |                      |
| Total, Other Outgo   |             | -                      | -                      | -                      | -   |                      |
| <b>8. TOTAL EXPENDITURES</b>   |             | 1,977,367.63           | 614,300.00             | 1,860,206.00           | (117,161.63)  | -5.93%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 34,513.55              | (342,758.00)           | 188,903.99             | 154,390.44  | 447.33%              |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Central Coast  
CDS #: 42-75010-0138891  
Charter Approving Entity: Cuyama Joint Unified School District  
County: Santa Barbara  
Charter #: 2031  
Fiscal Year: 2024/25

|  |             |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                        |                        |                        |   |                      |
| 1. Other Sources   | 8930-8979   | -                      | -                      | -                      | -   |                      |
| 2. Less: Other Uses  | 7630-7699   | -                      | -                      | -                      | -   |                      |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) | 8980-8999   | -                      | -                      | -                      | -   |                      |
| 4. TOTAL OTHER FINANCING SOURCES / USES  |             | -                      | -                      | -                      | -   |                      |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                       |             | 34,513.55              | (342,758.00)           | 188,903.99             | 154,390.44  | 447.33%              |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                        |                        |                        |   |                      |
| 1. Beginning Fund Balance  |             |                        |                        |                        |   |                      |
| a. As of July 1  | 9791        | 424,108.23             | 315,055.52             | 315,055.52             | (109,052.71)  | -25.71%              |
| b. Adjustments/Restatements  | 9793, 9795  | -                      | (58,322.52)            | (58,322.52)            | (58,322.52)   | New                  |
| c. Adjusted Beginning Fund Balance   |             | 424,108.23             | 256,733.00             | 256,733.00             |   |                      |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)                                     |             | 458,621.78             | (86,025.00)            | 445,636.99             |   |                      |
| Components of Ending Fund Balance :  |             |                        |                        |                        |   |                      |
| a. Nonspendable  |             |                        |                        |                        |   |                      |
| Revolving Cash (equals object 9130)  | 9711        | -                      | -                      | -                      | -   |                      |
| Stores (equals object 9320)  | 9712        | -                      | -                      | -                      | -   |                      |
| Prepaid Expenditures (equals object 9330)  | 9713        | -                      | -                      | -                      | -   |                      |
| All Others   | 9719        | -                      | -                      | -                      | -   |                      |
| b. Restricted  | 9740        | -                      | 22,756.00              | -                      | -   |                      |
| c. Committed   |             |                        |                        |                        |   |                      |
| Stabilization Arrangements   | 9750        | -                      | -                      | -                      | -   |                      |
| Other Commitments  | 9760        | -                      | -                      | -                      | -   |                      |
| d. Assigned  |             |                        |                        |                        |   |                      |
| Other Assignments  | 9780        | -                      | -                      | -                      | -   |                      |
| e. Unassigned/Unappropriated   |             |                        |                        |                        |   |                      |
| Reserve for Economic Uncertainties   | 9789        | 98,868.38              | 93,010.30              | 93,010.30              | (5,858.08)  | -5.93%               |
| Unassigned/Unappropriated Amount   | 9790        | 359,753.40             | (201,791.30)           | 352,626.69             | (7,126.71)  | -1.98%               |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
 (continued) Central Coast  
 CDS #: 42-75010-0138891  
 Charter Approving Entity: Cuyama Joint Unified School Dis  
 County: Santa Barbara  
 Charter #: 2031  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25   |            |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-----------------|--------------|------------|--------------|--------------------|--------------------|
|  |                 | Unrestricted | Restricted | Total        |                    |                    |
| <b>A. REVENUES</b>                                     |                 |              |            |              |                    |                    |
| 1. LCFF Sources  |                 |              |            |              |                    |                    |
| State Aid - Current Year                               | 8011            | 876,747.02   | 0.00       | 876,747.02   | 934,749.83         | 991,072.21         |
| Education Protection Account State Aid - Current Year  | 8012            | 27,832.00    | 0.00       | 27,832.00    | 27,832.00          | 27,832.00          |
| State Aid - Prior Years                                | 8019            | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 865,749.10   | 0.00       | 865,749.10   | 865,749.10         | 865,749.10         |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, LCFF Sources                                    |                 | 1,770,328.12 | 0.00       | 1,770,328.12 | 1,828,330.92       | 1,884,653.31       |
| 2. Federal Revenues                                    |                 |              |            |              |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00         | 27,132.00  | 27,132.00    | 27,132.00          | 27,132.00          |
| Special Education - Federal                            | 8181, 8182      | 0.00         | 18,897.93  | 18,897.93    | 18,897.93          | 18,897.93          |
| Child Nutrition - Federal                              | 8220            | 0.00         | 0.00       | 0.00         |                    |                    |
| Donated Food Commodities                               | 8221            | 0.00         | 0.00       | 0.00         |                    |                    |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Federal Revenues                                |                 | 0.00         | 46,029.93  | 46,029.93    | 46,029.93          | 46,029.93          |
| 3. Other State Revenues                                |                 |              |            |              |                    |                    |
| Special Education - State                              | StateRevSE      | 0.00         | 121,066.88 | 121,066.88   | 121,066.88         | 121,066.88         |
| All Other State Revenues                               | StateRevAO      | 35,465.22    | 63,891.89  | 99,357.11    | 146,598.00         | 88,041.00          |
| Total, Other State Revenues                            |                 | 35,465.22    | 184,958.76 | 220,423.98   | 267,664.88         | 209,107.88         |
| 4. Other Local Revenues                                |                 |              |            |              |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 12,327.96    | 0.00       | 12,327.96    | 12,327.96          | 12,327.96          |
| Total, Local Revenues                                  |                 | 12,327.96    | 0.00       | 12,327.96    | 12,327.96          | 12,327.96          |
| 5. TOTAL REVENUES                                      |                 | 1,818,121.30 | 230,988.69 | 2,049,109.99 | 2,154,353.69       | 2,152,119.07       |
| <b>B. EXPENDITURES</b>                                 |                 |              |            |              |                    |                    |
| 1. Certificated Salaries                               |                 |              |            |              |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 714,234.01   | 120,043.34 | 834,277.35   | 811,577.00         | 827,808.00         |
| Certificated Pupil Support Salaries                    | 1200            | 101,998.99   | 2,704.04   | 104,703.03   | 100,738.31         | 102,753.08         |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 81,177.04    | 0.00       | 81,177.04    | 77,310.96          | 78,857.18          |
| Other Certificated Salaries                            | 1900            | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Certificated Salaries                           |                 | 897,410.04   | 122,747.38 | 1,020,157.42 | 989,626.28         | 1,009,418.26       |
| 2. Non-certificated Salaries                           |                 |              |            |              |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00         | 0.00       | 0.00         |                    |                    |
| Non-certificated Support Salaries                      | 2200            | 3,088.80     | 0.00       | 3,088.80     | 3,150.58           | 3,213.59           |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 34,042.69    | 0.00       | 34,042.69    | 34,723.54          | 35,418.01          |
| Clerical and Office Salaries                           | 2400            | 2,413.44     | 12,621.72  | 15,035.16    | 15,335.86          | 15,642.58          |
| Other Non-certificated Salaries                        | 2900            | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Non-certificated Salaries                       |                 | 39,544.93    | 12,621.72  | 52,166.65    | 53,209.98          | 54,274.18          |



**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Central Coast  
CDS #: 42-75010-0138891  
Charter Approving Entity: Cuyama Joint Unified School Dis  
County: Santa Barbara  
Charter #: 2031  
Fiscal Year: 2024/25

| Description  | Object Code | FY 2024/25   |             |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-------------|--------------|-------------|--------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted  | Total        |                    |                    |
| <b>3. Employee Benefits</b>  |             |              |             |              |                    |                    |
| STRS   | 3101-3102   | 152,415.17   | 36,994.34   | 189,409.51   | 189,018.58         | 192,798.96         |
| PERS   | 3201-3202   | 0.00         | 0.00        | 0.00         |                    |                    |
| OASDI / Medicare / Alternative   | 3301-3302   | 18,243.05    | 3,979.60    | 22,222.65    | 18,211.00          | 18,575.00          |
| Health and Welfare Benefits  | 3401-3402   | 90,030.97    | 24,654.57   | 114,685.54   | 125,919.83         | 128,438.22         |
| Unemployment Insurance   | 3501-3502   | 43,668.24    | 13,132.36   | 56,800.60    | 71,022.67          | 72,423.52          |
| Workers' Compensation Insurance  | 3601-3602   | 9,983.98     | 2,736.66    | 12,720.64    | 14,561.34          | 14,852.57          |
| OPEB, Allocated  | 3701-3702   | 0.00         | 0.00        | 0.00         |                    |                    |
| OPEB, Active Employees   | 3751-3752   | 0.00         | 0.00        | 0.00         |                    |                    |
| Other Employee Benefits  | 3901-3902   | 26,523.17    | 8,305.71    | 34,828.88    | 29,162.64          | 29,745.89          |
| Total, Employee Benefits   |             | 340,864.58   | 89,803.24   | 430,667.82   | 447,896.06         | 456,834.16         |
| <b>4. Books and Supplies</b>   |             |              |             |              |                    |                    |
| Approved Textbooks and Core Curricula Materials  | 4100        | 33,487.87    | 0.00        | 33,487.87    | 34,157.62          | 34,840.78          |
| Books and Other Reference Materials  | 4200        | 0.00         | 0.00        | 0.00         |                    |                    |
| Materials and Supplies   | 4300        | 86,539.80    | 7,598.14    | 94,137.94    | 96,021.00          | 97,941.00          |
| Noncapitalized Equipment   | 4400        | 2,302.13     | 0.00        | 2,302.13     | 2,348.17           | 2,395.13           |
| Food   | 4700        | 0.00         | 0.00        | 0.00         |                    |                    |
| Total, Books and Supplies  |             | 122,329.80   | 7,598.14    | 129,927.94   | 132,526.79         | 135,176.91         |
| <b>5. Services and Other Operating Expenditures</b>  |             |              |             |              |                    |                    |
| Subagreements for Services   | 5100        | 5,070.18     | 24,306.95   | 29,377.13    | 29,964.68          | 30,563.97          |
| Travel and Conferences   | 5200        | 16,667.74    | 0.00        | 16,667.74    | 17,001.10          | 17,341.12          |
| Dues and Memberships   | 5300        | 18,172.09    | 0.00        | 18,172.09    | 18,535.53          | 18,906.25          |
| Insurance  | 5400        | 3,242.80     | 0.00        | 3,242.80     | 3,307.65           | 3,373.80           |
| Operations and Housekeeping Services   | 5500        | 503.58       | 0.00        | 503.58       | 514.00             | 524.00             |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 13,834.36    | 0.00        | 13,834.36    | 14,111.05          | 14,393.27          |
| Transfers of Direct Costs  | 5700-5799   | 36,444.66    | (36,444.66) | 0.00         |                    |                    |
| Professional/Consulting Services and Operating Expend.   | 5800        | 132,231.94   | 10,355.92   | 142,587.86   | 145,581.60         | 148,606.81         |
| Communications   | 5900        | 2,900.61     | 0.00        | 2,900.61     | 2,959.00           | 3,018.00           |
| Total, Services and Other Operating Expenditures   |             | 229,067.96   | (1,781.79)  | 227,286.17   | 231,974.61         | 236,727.22         |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |              |             |              |                    |                    |
| Land and Land Improvements   | 6100-6170   | 0.00         | 0.00        | 0.00         |                    |                    |
| Buildings and Improvements of Buildings  | 6200        | 0.00         | 0.00        | 0.00         |                    |                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | 0.00         | 0.00        | 0.00         |                    |                    |
| Equipment  | 6400        | 0.00         | 0.00        | 0.00         |                    |                    |
| Equipment Replacement  | 6500        | 0.00         | 0.00        | 0.00         |                    |                    |
| Depreciation Expense (for accrual basis only)  | 6900        | 0.00         | 0.00        | 0.00         |                    |                    |
| Total, Capital Outlay  |             | 0.00         | 0.00        | 0.00         | 0.00               | 0.00               |
| <b>7. Other Outgo</b>  |             |              |             |              |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00         | 0.00        | 0.00         |                    |                    |
| All Other Transfers  | 7280-7299   | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Indirect Costs  | 7300-7399   | 0.00         | 0.00        | 0.00         |                    |                    |
| Debt Service:  |             |              |             |              |                    |                    |
| Interest   | 7438        | 0.00         | 0.00        | 0.00         |                    |                    |
| Principal (for modified accrual basis only)  | 7439        | 0.00         | 0.00        | 0.00         |                    |                    |
| Total, Other Outgo   |             | 0.00         | 0.00        | 0.00         | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 1,629,217.31 | 230,988.69  | 1,860,206.00 | 1,855,233.72       | 1,892,430.74       |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 188,903.99   | (0.00)      | 188,903.99   | 299,119.96         | 259,688.34         |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Central Coast  
CDS #: 42-75010-0138891  
Charter Approving Entity: Cuyama Joint Unified School Dis  
County: Santa Barbara  
Charter #: 2031  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25   |            |             | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|--------------|------------|-------------|-----------------------|-----------------------|
|   |             | Unrestricted | Restricted | Total       |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |              |            |             |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00         | 0.00       | 0.00        |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00         | 0.00       | 0.00        |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 188,903.99   | (0.00)     | 188,903.99  | 299,119.96            | 259,688.34            |
| <b>F. FUND BALANCE, RESERVES</b>  |             |              |            |             |                       |                       |
| 1. Beginning Fund Balance   |             |              |            |             |                       |                       |
| a. As of July 1   | 9791        | 315,055.52   | 0.00       | 315,055.52  | 445,636.99            | 744,756.95            |
| b. Adjustments/Restatements   | 9793, 9795  | (58,322.52)  | 0.00       | (58,322.52) |                       |                       |
| c. Adjusted Beginning Balance   |             | 256,733.00   | 0.00       | 256,733.00  | 445,636.99            | 744,756.95            |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 445,636.99   | (0.00)     | 445,636.99  | 744,756.95            | 1,004,445.29          |
| Components of Ending Fund Balance:  |             |              |            |             |                       |                       |
| a. Nonspendable   |             |              |            |             |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |              | 0.00       | 0.00        | 0.00                  | 0.00                  |
| c. Committed  |             |              |            |             |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| d. Assigned   |             |              |            |             |                       |                       |
| Other Assignments   | 9780        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |              |            |             |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 93,010.30    | 0.00       | 93,010.30   | 92,761.69             | 94,621.54             |
| Unassigned/Unappropriated Amount  | 9790        | 352,626.69   | (0.00)     | 352,626.69  | 651,995.27            | 909,823.75            |

## CalOps Southern California

## Monthly Cash Flow/Forecast FY24-25

Revised 12/4/24



ADA = 4112.08

|                              |                                     | Jul-24           | Aug-24           | Sep-24           | Oct-24           | Nov-24           | Dec-24           | Jan-25           | Feb-25           | Mar-25           | Apr-25           | May-25           | Jun-25           | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|--------------------|--------------------------|-------------------------|
| 8011                         | LCFF State Aid                      | 859,632          | 859,632          | 1,547,337        | 1,547,337        | 1,601,592        | 1,601,592        | 1,601,592        | 1,601,592        | 729,622          | 729,622          | 729,622          | 729,622          | 729,628              | 14,868,419         | 17,786,476               | (2,918,057)             |
| 8012                         | Education Protection Account        | -                | -                | 244,804          | -                | -                | 205,604          | -                | -                | 205,604          | -                | -                | -                | 166,404              | 822,416            | 983,928                  | (161,512)               |
| 8096                         | In Lieu of Property Taxes           | -                | 2,754,285        | 5,508,569        | 3,672,379        | 3,521,751        | 3,521,751        | 3,521,751        | 3,521,751        | 3,586,266        | 1,793,133        | 1,793,133        | 1,793,133        | 1,793,132            | 36,781,033         | 44,004,371               | (7,223,338)             |
|                              |                                     | 859,632          | 3,613,917        | 7,300,710        | 5,219,716        | 5,123,343        | 5,328,947        | 5,123,343        | 5,123,343        | 4,521,492        | 2,522,755        | 2,522,755        | 2,522,755        | 2,689,164            | 52,471,868         | 62,774,775               | (10,302,907)            |
| <b>Federal Revenue</b>       |                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 8181                         | Special Education - Entitlement     | -                | -                | -                | -                | 60,152           | 60,152           | 60,152           | 60,152           | 63,563           | 63,563           | 63,563           | 63,563           | 63,563               | 558,420            | 639,553                  | (81,133)                |
| 8290                         | Title I, Part A - Basic Low Income  | -                | -                | -                | -                | -                | 713,510          | -                | -                | -                | -                | -                | -                | 237,837              | 951,346            | 772,825                  | 178,521                 |
| 8291                         | Title II, Part A - Teacher Quality  | -                | -                | -                | 38,436           | -                | 115,307          | -                | -                | -                | -                | -                | -                | -                    | 153,742            | 138,384                  | 15,358                  |
| 8294                         | Title IV                            | -                | -                | -                | 14,555           | 58,218           | -                | -                | -                | -                | -                | -                | -                | -                    | 72,773             | 61,655                   | 11,118                  |
| 8299                         | Prior Year Federal Revenue          | 2,097            | (2,097)          | (17)             | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | (17)               | -                        | (17)                    |
|                              |                                     | 2,097            | (2,097)          | (17)             | 52,991           | 118,370          | 888,968          | 60,152           | 60,152           | 63,563           | 63,563           | 63,563           | 63,563           | 301,399              | 1,736,264          | 1,612,417                | 123,847                 |
| <b>Other State Revenue</b>   |                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 8311                         | State Special Education             | 211,886          | 211,886          | 381,395          | -                | 385,354          | 385,354          | 385,354          | 385,354          | 246,172          | 246,172          | 246,172          | 246,172          | 246,172              | 3,577,441          | 4,410,409                | (832,968)               |
| 8550                         | Mandated Cost                       | -                | -                | -                | -                | -                | 179,061          | -                | -                | -                | -                | -                | -                | -                    | 179,061            | 177,172                  | 1,889                   |
| 8560                         | State Lottery                       | -                | -                | -                | -                | -                | -                | 335,899          | -                | -                | 335,899          | -                | -                | 450,800              | 1,122,598          | 1,224,991                | (102,393)               |
| 8598                         | Prior Year Revenue                  | -                | -                | 32,779           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | 32,779             | -                        | 32,779                  |
| 8599                         | Other State Revenue                 | 20,332           | 20,332           | 36,598           | 36,598           | 18,504           | 18,504           | 706,004          | 18,504           | 18,504           | 706,004          | 18,504           | 18,504           | 1,339,041            | 2,975,936          | 2,995,982                | (20,046)                |
|                              |                                     | 232,218          | 232,218          | 450,772          | 36,598           | 403,858          | 582,919          | 1,427,257        | 403,858          | 264,676          | 1,288,075        | 264,676          | 264,676          | 2,036,012            | 7,887,815          | 8,808,554                | (920,740)               |
| <b>Other Local Revenue</b>   |                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 8660                         | Interest Revenue                    | -                | 7,669            | 4,922            | 4,152            | 5,366            | 5,366            | 5,366            | 5,366            | 5,366            | 5,366            | 5,366            | 5,366            | -                    | 59,673             | 64,395                   | (4,722)                 |
|                              |                                     | -                | 7,669            | 4,922            | 4,152            | 5,366            | 5,366            | 5,366            | 5,366            | 5,366            | 5,366            | 5,366            | 5,366            | -                    | 59,673             | 64,395                   | (4,722)                 |
| <b>Total Revenue</b>         |                                     | <b>1,093,947</b> | <b>3,851,707</b> | <b>7,756,387</b> | <b>5,313,457</b> | <b>5,650,937</b> | <b>6,806,200</b> | <b>6,616,118</b> | <b>5,592,719</b> | <b>4,855,097</b> | <b>3,879,759</b> | <b>2,856,360</b> | <b>2,856,360</b> | <b>5,026,575</b>     | <b>62,155,621</b>  | <b>73,260,142</b>        | <b>(11,104,522)</b>     |
| <b>Expenses</b>              |                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| <b>Certificated Salaries</b> |                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 1100                         | Teachers' Salaries                  | 1,907,982        | 1,930,193        | 1,868,403        | 1,841,758        | 1,854,447        | 1,854,447        | 1,854,447        | 1,854,447        | 1,854,447        | 1,854,447        | 1,854,447        | 1,854,447        | -                    | 22,383,911         | 20,865,670               | (1,518,241)             |
| 1175                         | Teachers' Extra Duty/Stipends       | 89,110           | 81,570           | 4,373,664        | 79,493           | 104,828          | 104,828          | 104,828          | 104,828          | 104,828          | 104,828          | 104,828          | 104,828          | -                    | 5,462,460          | 6,197,178                | 734,718                 |
| 1200                         | Pupil Support Salaries              | 244,069          | 268,249          | 757,747          | 262,906          | 243,198          | 243,198          | 243,198          | 243,198          | 243,198          | 243,198          | 243,198          | 243,198          | -                    | 3,478,557          | 2,253,684                | (1,224,873)             |
| 1300                         | Administrators' Salaries            | 183,525          | 218,043          | 616,115          | 187,805          | 186,641          | 186,641          | 186,641          | 186,641          | 186,641          | 186,641          | 186,641          | 186,641          | -                    | 2,698,615          | 2,879,798                | 181,183                 |
|                              |                                     | 2,424,686        | 2,498,055        | 7,615,929        | 2,371,962        | 2,389,114        | 2,389,114        | 2,389,114        | 2,389,114        | 2,389,114        | 2,389,114        | 2,389,114        | 2,389,114        | -                    | 34,023,543         | 32,196,330               | (1,827,213)             |
| <b>Classified Salaries</b>   |                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 2100                         | Instructional Salaries              | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  | 154,153                  | 154,153                 |
| 2200                         | Support Salaries                    | 7,068            | 7,068            | 23,989           | 7,068            | 7,161            | 7,161            | 7,161            | 7,161            | 7,161            | 7,161            | 7,161            | 7,161            | -                    | 102,483            | -                        | (102,483)               |
| 2300                         | Classified Administrators' Salaries | 79,022           | 79,022           | 264,879          | 78,525           | 78,655           | 78,655           | 78,655           | 78,655           | 78,655           | 78,655           | 78,655           | 78,655           | -                    | 1,130,691          | 444,123                  | (686,568)               |
| 2400                         | Clerical and Office Staff Salaries  | 31,378           | 34,811           | 101,157          | 40,441           | 36,025           | 36,025           | 36,025           | 36,025           | 36,025           | 36,025           | 36,025           | 36,025           | -                    | 495,986            | 137,319                  | (358,667)               |
|                              |                                     | 117,468          | 120,901          | 390,025          | 126,034          | 121,842          | 121,842          | 121,842          | 121,842          | 121,842          | 121,842          | 121,842          | 121,842          | -                    | 1,729,160          | 735,595                  | (993,565)               |
| <b>Benefits</b>              |                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 3101                         | STRS                                | 423,118          | 436,539          | 624,885          | 413,431          | 461,961          | 461,961          | 461,961          | 461,961          | 461,961          | 461,961          | 461,961          | 461,961          | -                    | 5,593,660          | 6,149,499                | 555,839                 |
| 3301                         | OASDI                               | 15,801           | 16,949           | 55,163           | 15,506           | 6,387            | 6,387            | 6,387            | 6,387            | 6,387            | 6,387            | 6,387            | 6,387            | -                    | 154,519            | 31,671                   | (122,847)               |
| 3311                         | Medicare                            | 35,644           | 69,622           | 114,821          | 34,937           | 36,565           | 36,565           | 36,565           | 36,565           | 36,565           | 36,565           | 36,565           | 36,565           | -                    | 547,545            | 473,964                  | (73,581)                |
| 3401                         | Health and Welfare                  | 326,742          | 226,466          | 189,137          | 369,149          | 303,990          | 303,990          | 303,990          | 303,990          | 303,990          | 303,990          | 303,990          | 303,990          | -                    | 3,543,417          | 3,679,650                | 136,233                 |
| 3501                         | State Unemployment                  | 954              | 2,231            | 1,848            | 299              | 11,809           | 11,809           | 59,045           | 47,236           | 23,618           | 11,809           | 11,809           | 11,809           | -                    | 194,276            | 238,630                  | 44,354                  |
| 3601                         | Workers' Compensation               | 46,296           | (2,423)          | -                | 32,243           | 35,304           | 35,304           | 35,304           | 35,304           | 35,304           | 35,304           | 35,304           | 35,304           | -                    | 358,550            | 457,621                  | 99,070                  |
| 3901                         | Other Benefits                      | 77,512           | 197,089          | 206,750          | 80,967           | 70,705           | 70,705           | 70,705           | 70,705           | 70,705           | 70,705           | 70,705           | 70,705           | -                    | 1,127,961          | 261,347                  | (866,614)               |
|                              |                                     | 926,067          | 946,473          | 1,192,604        | 946,532          | 926,723          | 926,723          | 973,959          | 962,150          | 938,532          | 926,723          | 926,723          | 926,723          | -                    | 11,519,928         | 11,292,382               | (227,546)               |
| <b>Books and Supplies</b>    |                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 4100                         | Textbooks and Core Materials        | 23,526           | 210,006          | 69,614           | 109,296          | 84,957           | 84,957           | 84,957           | 84,957           | 84,957           | 84,957           | 84,957           | 84,957           | -                    | 1,092,101          | 611,400                  | (480,701)               |
| 4200                         | Books and Reference Materials       | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  | 3,765,400                | 3,765,400               |
| 4302                         | School Supplies                     | 186,309          | 5,719            | 10,708           | 6,194            | 2,348            | -                | -                | 7,283            | 988              | 26,362           | 203,932          | 203,932          | -                    | 653,776            | 126,900                  | (526,876)               |
| 4305                         | Software                            | 804,052          | 154,979          | 53,952           | 113,957          | 148,951          | 148,951          | 148,951          | 148,951          | 148,951          | 148,951          | 148,951          | 148,951          | -                    | 2,318,548          | 4,765,100                | 2,446,552               |
| 4310                         | Office Expense                      | 2,636            | 5,614            | 89,808           | 32,515           | 7,491            | 7,491            | 7,491            | 7,491            | 7,491            | 7,491            | 7,491            | 7,491            | -                    | 190,499            | 141,300                  | (49,199)                |
| 4311                         | Business Meals                      | 375              | 7,516            | 10,892           | 959              | 2,271            | 2,271            | 2,271            | 2,271            | 2,271            | 2,271            | 2,271            | 2,271            | -                    | 37,913             | 38,900                   | 987                     |
| 4400                         | Noncapitalized Equipment            | 2,572            | 13,607           | 5,260            | (309)            | 248              | -                | -                | 768              | 104              | 2,779            | 21,499           | 21,499           | -                    | 68,026             | 1,766,400                | 1,698,374               |
|                              |                                     | 1,019,470        | 397,441          | 240,234          | 262,612          | 246,266          | 243,670          | 243,670          | 251,721          | 244,763          | 272,812          | 469,101          | 469,101          | -                    | 4,360,863          | 11,215,400               | 6,854,537               |

## CalOps Southern California

## Monthly Cash Flow/Forecast FY24-25

Revised 12/4/24

ADA = 4112.08



|   | Jul-24             | Aug-24           | Sep-24             | Oct-24           | Nov-24           | Dec-24           | Jan-25           | Feb-25           | Mar-25           | Apr-25           | May-25             | Jun-25             | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|---|--------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|----------------------|--------------------|--------------------------|-------------------------|
| <b>Subagreement Services</b>                |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                    |                    |                      |                    |                          |                         |
| 5102 Special Education                      | 3,452              | 32,319           | 55,433             | 84,086           | 59,854           | 59,854           | 59,854           | 59,854           | 59,854           | 59,854           | 59,854             | 59,854             | -                    | 654,125            | 4,506,100                | 3,851,975               |
| 5103 Substitute Teacher                     | -                  | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                  | -                  | -                    | -                  | 122,200                  | 122,200                 |
| 5105 Security                               | -                  | -                | 632                | -                | 212              | 212              | 212              | 212              | 212              | 212              | 212                | 212                | -                    | 2,331              | -                        | (2,331)                 |
| 5106 Other Educational Consultants          | 23,640             | (23,640)         | -                  | -                | 1,831            | -                | -                | 5,679            | 770              | 20,555           | 159,008            | 159,008            | -                    | 346,850            | 692,500                  | 345,650                 |
| 5107 Instructional Services                 | -                  | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                  | -                  | -                    | -                  | 327,700                  | 327,700                 |
|   | 27,092             | 8,679            | 56,065             | 84,086           | 61,898           | 60,067           | 60,067           | 65,745           | 60,837           | 80,622           | 219,074            | 219,074            | -                    | 1,003,306          | 5,648,500                | 4,645,194               |
| <b>Operations and Housekeeping</b>          |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                    |                    |                      |                    |                          |                         |
| 5201 Auto and Travel                        | 1,818              | 69,136           | 322,742            | 13,680           | 18,659           | 18,659           | 18,659           | 18,659           | 18,659           | 18,659           | 18,659             | 18,659             | -                    | 556,651            | 281,700                  | (274,951)               |
| 5300 Dues & Memberships                     | -                  | 169,024          | 872                | 1,044            | 44,764           | 44,764           | 44,764           | 44,764           | 44,764           | 44,764           | 44,764             | 44,764             | -                    | 529,051            | 129,800                  | (399,251)               |
| 5400 Insurance                              | 11,959             | 21,803           | 9,676              | -                | 8,679            | 8,679            | 8,679            | 8,679            | 8,679            | 8,679            | 8,679              | 8,679              | -                    | 112,873            | 123,600                  | 10,727                  |
| 5501 Utilities                              | 216                | 225              | 225                | 1,061            | 273              | 273              | 273              | 273              | 273              | 273              | 273                | 273                | -                    | 3,915              | 25,800                   | 21,885                  |
| 5502 Janitorial Services                    | 1,477              | 2,031            | 2,535              | 1,433            | 1,314            | 1,314            | 1,314            | 1,314            | 1,314            | 1,314            | 1,314              | 1,314              | -                    | 17,988             | 20,000                   | 2,012                   |
| 5516 Miscellaneous Expense                  | -                  | -                | -                  | -                | 154              | 154              | 154              | 154              | 154              | 154              | 154                | 154                | -                    | 1,235              | -                        | (1,235)                 |
| 5900 Communications                         | 3,698              | 4,979            | 13,063             | 4,646            | 7,073            | 7,073            | 7,073            | 7,073            | 7,073            | 7,073            | 7,073              | 7,073              | -                    | 82,970             | 35,200                   | (47,770)                |
| 5901 Postage and Shipping                   | 1,327              | 5,434            | 463                | 2,309            | 2,160            | 2,160            | 2,160            | 2,160            | 2,160            | 2,160            | 2,160              | 2,160              | -                    | 26,811             | 148,300                  | 121,489                 |
|   | 20,495             | 272,632          | 349,576            | 24,173           | 83,077           | 83,077           | 83,077           | 83,077           | 83,077           | 83,077           | 83,077             | 83,077             | -                    | 1,331,493          | 764,400                  | (567,093)               |
| <b>Facilities, Repairs and Other Leases</b> |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                    |                    |                      |                    |                          |                         |
| 5601 Rent                                   | 27,763             | 28,641           | 28,175             | 28,175           | 20,932           | 20,932           | 20,932           | 20,932           | 20,932           | 20,932           | 20,932             | 20,932             | -                    | 280,208            | 411,700                  | 131,492                 |
| 5602 Additional Rent                        | 2,736              | 17,880           | 3,022              | 2,945            | 11,586           | 11,586           | 11,586           | 11,586           | 11,586           | 11,586           | 11,586             | 11,586             | -                    | 119,268            | 145,300                  | 26,032                  |
| 5603 Equipment Leases                       | 1,892              | 2,277            | 1,050              | 1,050            | 1,498            | 1,498            | 1,498            | 1,498            | 1,498            | 1,498            | 1,498              | 1,498              | -                    | 18,254             | 17,000                   | (1,254)                 |
| 5604 Other Leases                           | 5,107              | (5,106)          | 81,396             | 200              | 6,536            | 6,536            | 6,536            | 6,536            | 6,536            | 6,536            | 6,536              | 6,536              | -                    | 133,882            | 161,400                  | 27,518                  |
| 5610 Repairs and Maintenance                | 295                | 737              | 1,538              | 2,095            | 1,998            | 1,998            | 1,998            | 1,998            | 1,998            | 1,998            | 1,998              | 1,998              | -                    | 20,645             | 11,400                   | (9,245)                 |
|   | 37,793             | 44,429           | 115,181            | 34,465           | 42,549           | 42,549           | 42,549           | 42,549           | 42,549           | 42,549           | 42,549             | 42,549             | -                    | 572,257            | 746,800                  | 174,543                 |
| <b>Professional/Consulting Services</b>     |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                    |                    |                      |                    |                          |                         |
| 5801 IT                                     | 220,439            | 3,080            | -                  | 42,108           | 43,773           | 43,773           | 43,773           | 43,773           | 43,773           | 43,773           | 43,773             | 43,773             | -                    | 615,815            | 2,357,600                | 1,741,785               |
| 5802 Audit & Taxes                          | -                  | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                  | -                  | -                    | -                  | 177,600                  | 177,600                 |
| 5803 Legal                                  | -                  | 8,417            | 8,454              | 12,706           | 11,262           | 11,262           | 11,262           | 11,262           | 11,262           | 11,262           | 11,262             | 11,262             | -                    | 119,671            | 238,800                  | 119,129                 |
| 5804 Professional Development               | 5,123              | 13,416           | 31,037             | 10,565           | 7,384            | 7,384            | 7,384            | 7,384            | 7,384            | 7,384            | 7,384              | 7,384              | -                    | 119,214            | 825,200                  | 705,986                 |
| 5805 General Consulting                     | 12,272             | 12,714           | 10,699             | 20,661           | 8,079            | 8,079            | 8,079            | 8,079            | 8,079            | 8,079            | 8,079              | 8,079              | -                    | 120,979            | 1,320,500                | 1,199,521               |
| 5806 Special Activities/Field Trips         | 136                | 19,821           | -                  | 8,973            | 1,339            | -                | -                | 4,153            | 563              | 15,034           | 116,296            | 116,296            | -                    | 282,612            | 216,179                  | (66,434)                |
| 5807 Bank Charges                           | -                  | 7                | 73                 | 113              | 175              | 175              | 175              | 175              | 175              | 175              | 175                | 175                | -                    | 1,591              | 4,200                    | 2,609                   |
| 5808 Printing                               | 15                 | -                | -                  | 10               | 3                | 3                | 3                | 3                | 3                | 3                | 3                  | 3                  | -                    | 45                 | 1,800                    | 1,755                   |
| 5809 Other taxes and fees                   | 563                | 27,096           | 2,404              | 2,523            | 8,797            | 8,797            | 8,797            | 8,797            | 8,797            | 8,797            | 8,797              | 8,797              | -                    | 102,966            | 76,100                   | (26,866)                |
| 5810 Payroll Service Fee                    | 769,220            | (769,220)        | 6,222              | -                | 345              | 345              | 345              | 345              | 345              | 345              | 345                | 345                | -                    | 8,983              | -                        | (8,983)                 |
| 5811 Management Fee                         | 122,648            | 122,440          | 122,100            | 122,100          | 103,593          | 103,593          | 103,593          | 103,593          | 103,593          | 103,593          | 103,593            | 103,593            | (74,917)             | 1,243,112          | 1,465,203                | 222,090                 |
| 5812 District Oversight Fee                 | -                  | -                | -                  | -                | 51,233           | 53,289           | 51,233           | 51,233           | 45,215           | 25,228           | 25,228             | 25,228             | 196,831              | 524,719            | 627,748                  | 103,029                 |
| 5814 SPED Encroachment                      | 3,060              | 3,060            | 5,508              | -                | 13,365           | 13,365           | 13,365           | 13,365           | 9,292            | 9,292            | 9,292              | 9,292              | 21,819               | 124,076            | -                        | (124,076)               |
| 5815 Public Relations/Recruitment           | -                  | 20,799           | 133,851            | 60,516           | 14,981           | 14,981           | 14,981           | 14,981           | 14,981           | 14,981           | 14,981             | 14,981             | -                    | 335,017            | 1,029,700                | 694,683                 |
|   | 1,133,476          | (538,370)        | 320,348            | 280,275          | 264,330          | 265,047          | 262,991          | 267,144          | 253,463          | 247,946          | 349,209            | 349,209            | 143,733              | 3,598,801          | 8,340,629                | 4,741,828               |
| <b>Depreciation</b>                         |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                    |                    |                      |                    |                          |                         |
| 6900 Depreciation Expense                   | 181                | 181              | 180                | 180              | 181              | 181              | 181              | 181              | 181              | 181              | 181                | 181                | -                    | 2,170              | 2,400                    | 230                     |
|   | 181                | 181              | 180                | 180              | 181              | 181              | 181              | 181              | 181              | 181              | 181                | 181                | -                    | 2,170              | 2,400                    | 230                     |
| <b>Interest</b>                             |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                    |                    |                      |                    |                          |                         |
|   | -                  | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                  | -                  | -                    | -                  | -                        | -                       |
| <b>Total Expenses</b>                       | <b>5,706,728</b>   | <b>3,750,421</b> | <b>10,280,142</b>  | <b>4,130,319</b> | <b>4,135,979</b> | <b>4,132,269</b> | <b>4,177,449</b> | <b>4,183,523</b> | <b>4,134,356</b> | <b>4,164,864</b> | <b>4,600,869</b>   | <b>4,600,869</b>   | <b>143,733</b>       | <b>58,141,522</b>  | <b>70,942,436</b>        | <b>12,800,915</b>       |
| <b>Monthly Surplus (Deficit)</b>            | <b>(4,612,781)</b> | <b>101,286</b>   | <b>(2,523,755)</b> | <b>1,183,138</b> | <b>1,514,958</b> | <b>2,673,931</b> | <b>2,438,669</b> | <b>1,409,196</b> | <b>720,740</b>   | <b>(285,106)</b> | <b>(1,744,509)</b> | <b>(1,744,509)</b> | <b>4,882,841</b>     | <b>4,014,099</b>   | <b>2,317,706</b>         | <b>1,696,393</b>        |
|   |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                    |                    |                      | 6.5%               |                          |                         |

## CalOps Southern California

## Monthly Cash Flow/Forecast FY24-25

Revised 12/4/24

ADA = 4112.08



## Cash Flow Adjustments

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

Cash flows from investing activities

Purchases of Prop. And Equip.

Notes Receivable

Cash flows from financing activities

Proceeds from Factoring

Payments on Factoring

Proceeds(Payments) on Debt

Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

|                                      | Jul-24            | Aug-24           | Sep-24            | Oct-24            | Nov-24            | Dec-24            | Jan-25            | Feb-25            | Mar-25            | Apr-25            | May-25            | Jun-25            | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|--------------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|--------------------|--------------------------|-------------------------|
| Monthly Surplus (Deficit)            | (4,612,781)       | 101,286          | (2,523,755)       | 1,183,138         | 1,514,958         | 2,673,931         | 2,438,669         | 1,409,196         | 720,740           | (285,106)         | (1,744,509)       | (1,744,509)       | 4,882,841            | 4,014,099          |                          |                         |
| Cash flows from operating activities |                   |                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                      |                    |                          |                         |
| Depreciation/Amortization            | 181               | 181              | 180               | 180               | 181               | 181               | 181               | 181               | 181               | 181               | 181               | 181               | -                    | 2,170              |                          |                         |
| Public Funding Receivables           | 3,330,411         | 2,491,572        | 1,182,629         | 1,315             | -                 | -                 | 1,603,780         | -                 | -                 | -                 | -                 | -                 | (5,026,575)          | 3,583,133          |                          |                         |
| Grants and Contributions Rec.        | 1,311             | 83,310           | 100               | (100)             | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                    | 84,621             |                          |                         |
| Due To/From Related Parties          | (3,208,953)       | 380,989          | (6,955,733)       | 2,383,229         | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                    | (7,400,468)        |                          |                         |
| Prepaid Expenses                     | 827,540           | 45,979           | -                 | (30,021)          | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                    | 843,498            |                          |                         |
| Other Assets                         | -                 | -                | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                    | -                  |                          |                         |
| Accounts Payable                     | (2,526,278)       | 2,782,603        | 74,037            | (2,776,264)       | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 143,733              | (2,302,169)        |                          |                         |
| Accrued Expenses                     | (7,662,020)       | (9,649,398)      | 9,857,030         | (228,382)         | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                    | (7,682,770)        |                          |                         |
| Other Liabilities                    | 38,414            | 40,511           | 69,145            | 69,145            | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                    | 217,215            |                          |                         |
| Deferred Revenue                     | -                 | -                | -                 | -                 | -                 | -                 | (687,500)         | -                 | -                 | (687,500)         | -                 | -                 | (4,125,000)          | (5,500,000)        |                          |                         |
| Cash flows from investing activities |                   |                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                      |                    |                          |                         |
| Purchases of Prop. And Equip.        | -                 | -                | -                 | (5,900)           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                    | (5,900)            |                          |                         |
| Notes Receivable                     | -                 | -                | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                    | -                  |                          |                         |
| Cash flows from financing activities |                   |                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                      |                    |                          |                         |
| Proceeds from Factoring              | -                 | -                | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                    | -                  |                          |                         |
| Payments on Factoring                | -                 | -                | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                    | -                  |                          |                         |
| Proceeds(Payments) on Debt           | -                 | -                | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                    | -                  |                          |                         |
| Total Change in Cash                 | (13,812,175)      | (3,722,967)      | 1,703,633         | 596,341           | 1,515,139         | 2,674,112         | 3,355,130         | 1,409,377         | 720,921           | (972,425)         | (1,744,328)       | (1,744,328)       |                      |                    |                          |                         |
| Cash, Beginning of Month             | 26,244,277        | 12,432,102       | 8,709,135         | 10,412,768        | 11,009,109        | 12,524,248        | 15,198,359        | 18,553,489        | 19,962,866        | 20,683,788        | 19,711,363        | 17,967,035        |                      |                    |                          |                         |
| Cash, End of Month                   | <b>12,432,102</b> | <b>8,709,135</b> | <b>10,412,768</b> | <b>11,009,109</b> | <b>12,524,248</b> | <b>15,198,359</b> | <b>18,553,489</b> | <b>19,962,866</b> | <b>20,683,788</b> | <b>19,711,363</b> | <b>17,967,035</b> | <b>16,222,707</b> |                      |                    |                          |                         |

| Cert.      | Instr.  |
|------------|---------|
| 72.4%      | 80.6%   |
| 20,151,328 | 398,876 |

| Pupil:Teacher Ratio |
|---------------------|
| 17.42 :1            |

## CalOps Central Valley

## Monthly Cash Flow/Forecast FY24-25

Revised 12/2/24

ADA = 619.36



|  | Jul-24        | Aug-24         | Sep-24         | Oct-24           | Nov-24         | Dec-24           | Jan-25           | Feb-25         | Mar-25         | Apr-25         | May-25         | Jun-25         | Year-End Accruals | Annual Forecast   | Original Budget Total | Favorable / (Unfav.) |
|--|---------------|----------------|----------------|------------------|----------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|-------------------|-------------------|-----------------------|----------------------|
| <b>Revenues</b>                          |               |                |                |                  |                |                  |                  |                |                |                |                |                |                   |                   |                       |                      |
| <b>State Aid - Revenue Limit</b>         |               |                |                |                  |                |                  |                  |                |                |                |                |                |                   |                   | <b>ADA = 809.61</b>   |                      |
| 8011 LCFF State Aid                      | -             | 442,068        | 442,068        | 795,722          | 716,776        | 716,776          | 716,776          | 716,776        | 309,628        | 309,628        | 309,628        | 309,628        | 1,431,130         | 7,216,603         | 7,799,332             | (582,729)            |
| 8012 Education Protection Account        | -             | -              | -              | 406,815          | -              | 539,335          | -                | -              | 539,335        | -              | -              | -              | (449,645)         | 1,035,841         | 3,002,510             | (1,966,669)          |
| 8019 State Aid - Prior Year              | -             | (7,190)        | -              | -                | -              | -                | -                | -              | -              | -              | -              | -              | -                 | (7,190)           | -                     | (7,190)              |
| 8096 In Lieu of Property Taxes           | -             | -              | -              | 126,787          | 39,401         | 39,401           | 39,401           | 39,401         | 30,845         | 15,422         | 15,422         | 15,422         | 15,422            | 376,924           | 487,783               | (110,859)            |
|  | -             | 434,878        | 442,068        | 1,329,324        | 756,176        | 1,295,512        | 756,176          | 756,176        | 879,808        | 325,050        | 325,050        | 325,050        | 996,907           | 8,622,178         | 11,289,624            | (2,667,447)          |
| <b>Federal Revenue</b>                   |               |                |                |                  |                |                  |                  |                |                |                |                |                |                   |                   |                       |                      |
| 8181 Special Education - Entitlement     | -             | -              | -              | -                | 9,891          | 9,891            | 9,891            | 9,891          | 8,909          | 8,909          | 8,909          | 8,909          | 8,909             | 84,109            | 105,249               | (21,140)             |
| 8290 Title I, Part A - Basic Low Income  | -             | -              | -              | -                | -              | 169,958          | -                | -              | -              | -              | -              | -              | 56,653            | 226,610           | 143,239               | 83,371               |
| 8291 Title II, Part A - Teacher Quality  | -             | -              | -              | -                | -              | 22,746           | -                | -              | -              | -              | -              | -              | 7,582             | 30,328            | 22,752                | 7,576                |
| 8294 Title IV                            | -             | -              | -              | -                | 10,868         | -                | -                | -              | -              | -              | -              | -              | -                 | 10,868            | 11,187                | (319)                |
|  | -             | -              | -              | -                | 20,759         | 202,595          | 9,891            | 9,891          | 8,909          | 8,909          | 8,909          | 8,909          | 73,143            | 351,915           | 282,427               | 69,488               |
| <b>Other State Revenue</b>               |               |                |                |                  |                |                  |                  |                |                |                |                |                |                   |                   |                       |                      |
| 8311 State Special Education             | 34,673        | 34,673         | 62,412         | -                | 63,366         | 63,366           | 63,366           | 63,366         | 30,722         | 30,722         | 30,722         | 30,722         | 30,722            | 538,833           | 725,808               | (186,975)            |
| 8550 Mandated Cost                       | -             | -              | -              | -                | -              | 28,553           | -                | -              | -              | -              | -              | -              | -                 | 28,553            | 28,252                | 301                  |
| 8560 State Lottery                       | -             | -              | -              | -                | -              | -                | 55,234           | -              | -              | 55,234         | -              | -              | 58,618            | 169,085           | 201,593               | (32,508)             |
| 8599 Other State Revenue                 | -             | 3,328          | 3,327          | 5,990            | 2,787          | 2,787            | 121,701          | 2,787          | 2,787          | 121,701        | 2,787          | 2,787          | 233,854           | 506,624           | 516,137               | (9,513)              |
|  | 34,673        | 38,001         | 65,739         | 5,990            | 66,153         | 94,706           | 240,301          | 66,153         | 33,509         | 207,657        | 33,509         | 33,509         | 323,194           | 1,243,095         | 1,471,790             | (228,695)            |
| <b>Other Local Revenue</b>               |               |                |                |                  |                |                  |                  |                |                |                |                |                |                   |                   |                       |                      |
| 8660 Interest Revenue                    | 26            | 28             | 64             | 51               | -              | -                | -                | -              | -              | -              | -              | -              | -                 | 169               | -                     | 169                  |
|  | 26            | 28             | 64             | 51               | -              | -                | -                | -              | -              | -              | -              | -              | -                 | 169               | -                     | 169                  |
| <b>Total Revenue</b>                     | <b>34,699</b> | <b>472,907</b> | <b>507,871</b> | <b>1,335,365</b> | <b>843,089</b> | <b>1,592,812</b> | <b>1,006,368</b> | <b>832,221</b> | <b>922,226</b> | <b>541,617</b> | <b>367,469</b> | <b>367,469</b> | <b>1,393,244</b>  | <b>10,217,356</b> | <b>13,043,841</b>     | <b>(2,826,485)</b>   |
| <b>Expenses</b>                          |               |                |                |                  |                |                  |                  |                |                |                |                |                |                   |                   |                       |                      |
| <b>Certificated Salaries</b>             |               |                |                |                  |                |                  |                  |                |                |                |                |                |                   |                   |                       |                      |
| 1100 Teachers' Salaries                  | 323,387       | 338,108        | 316,679        | 312,163          | 279,316        | 279,316          | 279,316          | 279,316        | 279,316        | 279,316        | 279,316        | 279,316        | -                 | 3,524,866         | 3,424,653             | (100,213)            |
| 1175 Teachers' Extra Duty/Stipends       | 15,105        | 13,827         | 741,300        | 13,475           | 15,789         | 15,789           | 15,789           | 15,789         | 15,789         | 15,789         | 15,789         | 15,789         | -                 | 910,020           | 1,017,134             | 107,114              |
| 1200 Pupil Support Salaries              | 41,368        | 45,680         | 128,432        | 44,561           | 36,630         | 36,630           | 36,630           | 36,630         | 36,630         | 36,630         | 36,630         | 36,630         | -                 | 553,084           | 369,894               | (183,190)            |
| 1300 Administrators' Salaries            | 31,106        | 36,957         | 104,427        | 31,831           | 28,112         | 28,112           | 28,112           | 28,112         | 28,112         | 28,112         | 28,112         | 28,112         | -                 | 429,215           | 472,657               | 43,442               |
|  | 410,966       | 434,572        | 1,290,838      | 402,030          | 359,847        | 359,847          | 359,847          | 359,847        | 359,847        | 359,847        | 359,847        | 359,847        | -                 | 5,417,186         | 5,284,338             | (132,847)            |
| <b>Classified Salaries</b>               |               |                |                |                  |                |                  |                  |                |                |                |                |                |                   |                   |                       |                      |
| 2100 Instructional Salaries              | -             | -              | -              | -                | -              | -                | -                | -              | -              | -              | -              | -              | -                 | -                 | 25,301                | 25,301               |
| 2200 Support Salaries                    | 1,198         | 1,198          | 4,066          | 1,198            | 1,079          | 1,079            | 1,079            | 1,079          | 1,079          | 1,079          | 1,079          | 1,079          | -                 | 16,289            | -                     | (16,289)             |
| 2300 Classified Administrators' Salaries | 13,394        | 13,393         | 44,895         | 13,310           | 11,847         | 11,847           | 11,847           | 11,847         | 11,847         | 11,847         | 11,847         | 11,847         | -                 | 179,768           | 72,893                | (106,875)            |
| 2400 Clerical and Office Staff Salaries  | 5,318         | 5,901          | 17,145         | 6,854            | 5,426          | 5,426            | 5,426            | 5,426          | 5,426          | 5,426          | 5,426          | 5,426          | -                 | 78,626            | 22,538                | (56,088)             |
|  | 19,910        | 20,492         | 66,106         | 21,362           | 18,352         | 18,352           | 18,352           | 18,352         | 18,352         | 18,352         | 18,352         | 18,352         | -                 | 274,684           | 120,732               | (153,952)            |
| <b>Benefits</b>                          |               |                |                |                  |                |                  |                  |                |                |                |                |                |                   |                   |                       |                      |
| 3101 STRS                                | 71,716        | 73,990         | 105,913        | 70,074           | 65,822         | 65,822           | 65,822           | 65,822         | 65,822         | 65,822         | 65,822         | 65,822         | -                 | 848,273           | 1,009,309             | 161,036              |
| 3301 OASDI                               | 2,678         | 2,873          | 9,350          | 2,628            | 912            | 912              | 912              | 912            | 912            | 912            | 912            | 912            | -                 | 24,827            | 5,198                 | (19,628)             |
| 3311 Medicare                            | 6,042         | 11,800         | 19,462         | 5,922            | 5,211          | 5,211            | 5,211            | 5,211          | 5,211          | 5,211          | 5,211          | 5,211          | -                 | 84,910            | 77,791                | (7,119)              |
| 3401 Health and Welfare                  | (2,889)       | 94,655         | 31,622         | 61,233           | 45,787         | 45,787           | 45,787           | 45,787         | 45,787         | 45,787         | 45,787         | 45,787         | -                 | 550,916           | 611,207               | 60,290               |
| 3501 State Unemployment                  | 161           | 376            | 323            | 52               | 11,756         | 11,756           | 58,779           | 47,023         | 23,512         | 11,756         | 11,756         | 11,756         | -                 | 189,006           | 237,853               | 48,847               |
| 3601 Workers' Compensation               | 7,838         | (401)          | -              | 5,464            | 5,031          | 5,031            | 5,031            | 5,031          | 5,031          | 5,031          | 5,031          | 5,031          | -                 | 53,148            | 75,109                | 21,961               |
| 3901 Other Benefits                      | 13,138        | 26,297         | 35,043         | 13,724           | 10,076         | 10,076           | 10,076           | 10,076         | 10,076         | 10,076         | 10,076         | 10,076         | -                 | 168,807           | 42,895                | (125,912)            |
|  | 98,684        | 209,590        | 201,713        | 159,097          | 144,594        | 144,594          | 191,618          | 179,862        | 156,350        | 144,594        | 144,594        | 144,594        | -                 | 1,919,887         | 2,059,361             | 139,474              |
| <b>Books and Supplies</b>                |               |                |                |                  |                |                  |                  |                |                |                |                |                |                   |                   |                       |                      |
| 4100 Textbooks and Core Materials        | 3,987         | 35,594         | 11,798         | 18,525           | 12,796         | 12,796           | 12,796           | 12,796         | 12,796         | 12,796         | 12,796         | 12,796         | -                 | 172,274           | 85,000                | (87,274)             |
| 4200 Books and Reference Materials       | -             | -              | -              | -                | -              | -                | -                | -              | -              | -              | -              | -              | -                 | -                 | 617,400               | 617,400              |
| 4302 School Supplies                     | 31,521        | 371            | 233            | 4,417            | 741            | -                | -                | 483            | 421            | 10,831         | 24,727         | 24,727         | -                 | 98,471            | 9,600                 | (88,871)             |
| 4305 Software                            | 112,773       | 28,137         | 9,144          | 19,214           | 22,435         | 22,435           | 22,435           | 22,435         | 22,435         | 22,435         | 22,435         | 22,435         | -                 | 348,748           | 734,400               | 385,652              |
| 4310 Office Expense                      | 183           | 889            | 12,650         | 5,478            | 1,128          | 1,128            | 1,128            | 1,128          | 1,128          | 1,128          | 1,128          | 1,128          | -                 | 28,226            | 19,200                | (9,026)              |
| 4311 Business Meals                      | -             | 1,335          | 82             | 9                | 342            | 342              | 342              | 342            | 342            | 342            | 342            | 342            | -                 | 4,163             | 5,800                 | 1,637                |
| 4400 Noncapitalized Equipment            | 436           | 2,306          | 370            | (51)             | 86             | -                | -                | 56             | 49             | 1,257          | 2,869          | 2,869          | -                 | 10,246            | 486,100               | 475,854              |
|  | 148,900       | 68,632         | 34,277         | 47,592           | 37,528         | 36,702           | 36,702           | 37,240         | 37,171         | 48,790         | 64,297         | 64,297         | -                 | 662,128           | 1,957,500             | 1,295,372            |

## CalOps Central Valley

## Monthly Cash Flow/Forecast FY24-25

Revised 12/2/24

ADA = 619.36



|   | Jul-24           | Aug-24           | Sep-24             | Oct-24         | Nov-24         | Dec-24         | Jan-25         | Feb-25         | Mar-25         | Apr-25           | May-25           | Jun-25           | Year-End Accruals | Annual Forecast  | Original Budget Total | Favorable / (Unfav.) |
|---|------------------|------------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|-------------------|------------------|-----------------------|----------------------|
| <b>Subagreement Services</b>                |                  |                  |                    |                |                |                |                |                |                |                  |                  |                  |                   |                  |                       |                      |
| 5102 Special Education                      | -                | 642              | 5,388              | 6,889          | 9,015          | 9,015          | 9,015          | 9,015          | 9,015          | 9,015            | 9,015            | 9,015            | -                 | 85,041           | 847,400               | 762,359              |
| 5103 Substitute Teacher                     | -                | -                | -                  | -              | -              | -              | -              | -              | -              | -                | -                | -                | -                 | -                | 20,300                | 20,300               |
| 5105 Security                               | -                | -                | 107                | -              | 32             | 32             | 32             | 32             | 32             | 32               | 32               | 32               | -                 | 363              | -                     | (363)                |
| 5106 Other Educational Consultants          | 3,920            | (3,920)          | -                  | -              | 625            | -              | -              | 407            | 355            | 9,137            | 20,859           | 20,859           | -                 | 52,242           | 793,200               | 740,958              |
| 5107 Instructional Services                 | -                | -                | -                  | -              | -              | -              | -              | -              | -              | -                | -                | -                | -                 | -                | 24,300                | 24,300               |
|   | 3,920            | (3,278)          | 5,495              | 6,889          | 9,672          | 9,047          | 9,047          | 9,454          | 9,402          | 18,184           | 29,906           | 29,906           | -                 | 137,646          | 1,685,200             | 1,547,554            |
| <b>Operations and Housekeeping</b>          |                  |                  |                    |                |                |                |                |                |                |                  |                  |                  |                   |                  |                       |                      |
| 5201 Auto and Travel                        | 86               | 11,068           | 52,930             | 2,296          | 2,810          | 2,810          | 2,810          | 2,810          | 2,810          | 2,810            | 2,810            | 2,810            | -                 | 88,864           | 500                   | (88,364)             |
| 5300 Dues & Memberships                     | -                | 27,368           | 1,589              | 177            | 6,742          | 6,742          | 6,742          | 6,742          | 6,742          | 6,742            | 6,742            | 6,742            | -                 | 83,072           | 19,500                | (63,572)             |
| 5400 Insurance                              | 537              | 3,687            | 1,639              | -              | 1,307          | 1,307          | 1,307          | 1,307          | 1,307          | 1,307            | 1,307            | 1,307            | -                 | 16,321           | 14,900                | (1,421)              |
| 5501 Utilities                              | -                | -                | -                  | -              | 41             | 41             | 41             | 41             | 41             | 41               | 41               | 41               | -                 | 330              | 600                   | 270                  |
| 5502 Janitorial Services                    | -                | 254              | (10)               | -              | 198            | 198            | 198            | 198            | 198            | 198              | 198              | 198              | -                 | 1,827            | 1,200                 | (627)                |
| 5516 Miscellaneous Expense                  | -                | -                | -                  | -              | 23             | 23             | 23             | 23             | 23             | 23               | 23               | 23               | -                 | 186              | -                     | (186)                |
| 5900 Communications                         | 627              | 535              | 578                | 476            | 1,065          | 1,065          | 1,065          | 1,065          | 1,065          | 1,065            | 1,065            | 1,065            | -                 | 10,739           | 2,400                 | (8,339)              |
| 5901 Postage and Shipping                   | -                | 394              | -                  | 62             | 325            | 325            | 325            | 325            | 325            | 325              | 325              | 325              | -                 | 3,058            | 27,000                | 23,942               |
|   | 1,250            | 43,306           | 56,726             | 3,011          | 12,513         | 12,513         | 12,513         | 12,513         | 12,513         | 12,513           | 12,513           | 12,513           | -                 | 204,397          | 66,100                | (138,297)            |
| <b>Facilities, Repairs and Other Leases</b> |                  |                  |                    |                |                |                |                |                |                |                  |                  |                  |                   |                  |                       |                      |
| 5601 Rent                                   | -                | -                | -                  | -              | 3,153          | 3,153          | 3,153          | 3,153          | 3,153          | 3,153            | 3,153            | 3,153            | -                 | 25,222           | 8,200                 | (17,022)             |
| 5602 Additional Rent                        | -                | 134              | -                  | -              | 1,745          | 1,745          | 1,745          | 1,745          | 1,745          | 1,745            | 1,745            | 1,745            | -                 | 14,094           | 11,200                | (2,894)              |
| 5603 Equipment Leases                       | -                | -                | -                  | -              | 226            | 226            | 226            | 226            | 226            | 226              | 226              | 226              | -                 | 1,805            | 2,500                 | 695                  |
| 5604 Other Leases                           | -                | -                | 13,395             | -              | 984            | 984            | 984            | 984            | 984            | 984              | 984              | 984              | -                 | 21,270           | 16,100                | (5,170)              |
| 5610 Repairs and Maintenance                | -                | 125              | -                  | -              | 301            | 301            | 301            | 301            | 301            | 301              | 301              | 301              | -                 | 2,532            | 400                   | (2,132)              |
|   | -                | 259              | 13,395             | -              | 6,409          | 6,409          | 6,409          | 6,409          | 6,409          | 6,409            | 6,409            | 6,409            | -                 | 64,923           | 38,400                | (26,523)             |
| <b>Professional/Consulting Services</b>     |                  |                  |                    |                |                |                |                |                |                |                  |                  |                  |                   |                  |                       |                      |
| 5801 IT                                     | 36,456           | -                | -                  | 6,615          | 6,593          | 6,593          | 6,593          | 6,593          | 6,593          | 6,593            | 6,593            | 6,593            | -                 | 95,816           | 552,900               | 457,084              |
| 5802 Audit & Taxes                          | -                | -                | -                  | -              | -              | -              | -              | -              | -              | -                | -                | -                | -                 | -                | 62,400                | 62,400               |
| 5803 Legal                                  | -                | 1,427            | 1,379              | 1,668          | 1,696          | 1,696          | 1,696          | 1,696          | 1,696          | 1,696            | 1,696            | 1,696            | -                 | 18,044           | 7,800                 | (10,244)             |
| 5804 Professional Development               | 869              | 1,595            | 4,846              | 1,791          | 1,112          | 1,112          | 1,112          | 1,112          | 1,112          | 1,112            | 1,112            | 1,112            | -                 | 17,999           | 110,300               | 92,301               |
| 5805 General Consulting                     | 2,080            | 2,155            | 1,814              | 3,366          | 1,217          | 1,217          | 1,217          | 1,217          | 1,217          | 1,217            | 1,217            | 1,217            | -                 | 19,150           | 174,020               | 154,870              |
| 5806 Special Activities/Field Trips         | 22               | 185              | 350                | 6,439          | 425            | -              | -              | 277            | 242            | 6,221            | 14,203           | 14,203           | -                 | 42,567           | 28,039                | (14,528)             |
| 5807 Bank Charges                           | -                | -                | -                  | -              | 26             | 26             | 26             | 26             | 26             | 26               | 26               | 26               | -                 | 211              | 1,100                 | 889                  |
| 5808 Printing                               | -                | -                | -                  | 2              | 0              | 0              | 0              | 0              | 0              | 0                | 0                | 0                | -                 | 5                | 300                   | 295                  |
| 5809 Other taxes and fees                   | -                | 29               | 397                | 419            | 1,325          | 1,325          | 1,325          | 1,325          | 1,325          | 1,325            | 1,325            | 1,325            | -                 | 11,446           | 8,100                 | (3,346)              |
| 5810 Payroll Service Fee                    | -                | -                | 1,047              | -              | 52             | 52             | 52             | 52             | 52             | 52               | 52               | 52               | -                 | 1,463            | -                     | (1,463)              |
| 5811 Management Fee                         | 20,337           | 20,752           | 21,739             | 21,739         | 17,029         | 17,029         | 17,029         | 17,029         | 17,029         | 17,029           | 17,029           | 17,029           | (16,451)          | 204,347          | 260,877               | 56,530               |
| 5812 District Oversight Fee                 | -                | -                | -                  | -              | 7,562          | 12,955         | 7,562          | 7,562          | 8,798          | 3,251            | 3,251            | 3,251            | 32,032            | 86,222           | 112,896               | 26,674               |
| 5814 SPED Encroachment                      | 501              | 501              | 901                | -              | 2,198          | 2,198          | 2,198          | 2,198          | 1,189          | 1,189            | 1,189            | 1,189            | 3,239             | 18,688           | -                     | (18,688)             |
| 5815 Public Relations/Recruitment           | -                | 3,526            | 9,937              | 11,157         | 2,256          | 2,256          | 2,256          | 2,256          | 2,256          | 2,256            | 2,256            | 2,256            | -                 | 42,672           | 135,900               | 93,228               |
|   | 60,265           | 30,170           | 42,410             | 53,196         | 41,493         | 46,460         | 41,067         | 41,344         | 41,536         | 41,968           | 49,950           | 49,950           | 18,819            | 558,629          | 1,454,632             | 896,003              |
| <b>Depreciation</b>                         |                  |                  |                    |                |                |                |                |                |                |                  |                  |                  |                   |                  |                       |                      |
|   | -                | -                | -                  | -              | -              | -              | -              | -              | -              | -                | -                | -                | -                 | -                | -                     | -                    |
| <b>Interest</b>                             |                  |                  |                    |                |                |                |                |                |                |                  |                  |                  |                   |                  |                       |                      |
|   | -                | -                | -                  | -              | -              | -              | -              | -              | -              | -                | -                | -                | -                 | -                | -                     | -                    |
| <b>Total Expenses</b>                       | <b>743,895</b>   | <b>803,743</b>   | <b>1,710,960</b>   | <b>693,177</b> | <b>630,408</b> | <b>633,925</b> | <b>675,555</b> | <b>665,022</b> | <b>641,582</b> | <b>650,658</b>   | <b>685,869</b>   | <b>685,869</b>   | <b>18,819</b>     | <b>9,239,480</b> | <b>12,666,264</b>     | <b>3,426,783</b>     |
| <b>Monthly Surplus (Deficit)</b>            | <b>(709,196)</b> | <b>(330,836)</b> | <b>(1,203,089)</b> | <b>642,188</b> | <b>212,681</b> | <b>958,887</b> | <b>330,814</b> | <b>167,199</b> | <b>280,645</b> | <b>(109,041)</b> | <b>(318,400)</b> | <b>(318,400)</b> | <b>1,374,425</b>  | <b>977,876</b>   | <b>377,578</b>        | <b>600,298</b>       |
|   |                  |                  |                    |                |                |                |                |                |                |                  |                  |                  |                   | 10.6%            |                       |                      |

**CalOps Central Valley****Monthly Cash Flow/Forecast FY24-25**

Revised 12/2/24

ADA = 619.36

**Cash Flow Adjustments**

|                                      | Jul-24           | Aug-24           | Sep-24           | Oct-24           | Nov-24           | Dec-24           | Jan-25           | Feb-25           | Mar-25           | Apr-25           | May-25           | Jun-25           | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|--------------------|--------------------------|-------------------------|
| Monthly Surplus (Deficit)            | (709,196)        | (330,836)        | (1,203,089)      | 642,188          | 212,681          | 958,887          | 330,814          | 167,199          | 280,645          | (109,041)        | (318,400)        | (318,400)        | 1,374,425            | 977,876            |                          |                         |
| Cash flows from operating activities |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| Depreciation/Amortization            | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Public Funding Receivables           | 40,923           | 2,484,946        | 114,566          | 55,662           | -                | -                | (279,078)        | -                | -                | -                | -                | -                | (1,393,244)          | 1,023,774          |                          |                         |
| Grants and Contributions Rec.        | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Due To/From Related Parties          | 777,812          | 854,278          | 1,693,550        | (499,333)        | -                | -                | -                | -                | -                | -                | -                | -                | -                    | 2,826,307          |                          |                         |
| Prepaid Expenses                     | 113,115          | 15,902           | -                | (5,089)          | -                | -                | -                | -                | -                | -                | -                | -                | -                    | 123,928            |                          |                         |
| Other Assets                         | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Accounts Payable                     | (150,964)        | 109,937          | 9,589            | (105,903)        | -                | -                | -                | -                | -                | -                | -                | -                | 18,819               | (118,522)          |                          |                         |
| Accrued Expenses                     | (400)            | (1,562,640)      | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | (1,563,040)        |                          |                         |
| Other Liabilities                    | -                | 29,703           | 7,932            | 12,236           | -                | -                | -                | -                | -                | -                | -                | -                | -                    | 49,871             |                          |                         |
| Deferred Revenue                     | -                | -                | -                | -                | -                | -                | (118,914)        | -                | -                | (118,914)        | -                | -                | (713,484)            | (951,312)          |                          |                         |
| Cash flows from investing activities |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| Purchases of Prop. And Equip.        | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Notes Receivable                     | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Cash flows from financing activities |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| Proceeds from Factoring              | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Payments on Factoring                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Proceeds(Payments) on Debt           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| <b>Total Change in Cash</b>          | <b>71,290</b>    | <b>1,601,289</b> | <b>622,547</b>   | <b>99,760</b>    | <b>212,681</b>   | <b>958,887</b>   | <b>(67,179)</b>  | <b>167,199</b>   | <b>280,645</b>   | <b>(227,955)</b> | <b>(318,400)</b> | <b>(318,400)</b> |                      |                    |                          |                         |
| Cash, Beginning of Month             | 3,261,008        | 3,332,298        | 4,933,587        | 5,556,134        | 5,655,894        | 5,868,575        | 6,827,462        | 6,760,283        | 6,927,482        | 7,208,127        | 6,980,172        | 6,661,772        |                      |                    |                          |                         |
| <b>Cash, End of Month</b>            | <b>3,332,298</b> | <b>4,933,587</b> | <b>5,556,134</b> | <b>5,655,894</b> | <b>5,868,575</b> | <b>6,827,462</b> | <b>6,760,283</b> | <b>6,927,482</b> | <b>7,208,127</b> | <b>6,980,172</b> | <b>6,661,772</b> | <b>6,343,371</b> |                      |                    |                          |                         |

| Cert.     | Instr.    |
|-----------|-----------|
| 70.7%     | 78.3%     |
| 3,139,147 | (171,502) |

| Pupil:Teacher Ratio |
|---------------------|
| 17.42 :1            |



## CalOps NorCal

## Monthly Cash Flow/Forecast FY24-25

Revised 12/2/24

ADA = 1371.02



|  | Jul-24        | Aug-24         | Sep-24         | Oct-24           | Nov-24           | Dec-24           | Jan-25           | Feb-25           | Mar-25           | Apr-25           | May-25           | Jun-25           | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|--|---------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|--------------------|--------------------------|-------------------------|
| <b>Revenues</b>                          |               |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| <b>State Aid - Revenue Limit</b>         |               |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    | ADA = 1738.90            |                         |
| 8011 LCFF State Aid                      | -             | 769,844        | 769,844        | 1,385,720        | 1,693,428        | 1,693,428        | 1,693,428        | 1,693,428        | 1,027,936        | 1,027,936        | 1,027,936        | 1,027,936        | (975,856)            | 12,835,009         | 12,762,207               | 72,802                  |
| 8012 Education Protection Account        | -             | -              | -              | 871,945          | -                | 68,551           | -                | -                | 68,551           | -                | -                | -                | 1,268,952            | 2,277,999          | 6,406,835                | (4,128,836)             |
| 8096 In Lieu of Property Taxes           | -             | -              | -              | -                | 233,578          | 233,578          | 233,578          | 233,578          | 456,092          | 228,046          | 228,046          | 228,046          | 228,046              | 2,302,587          | 2,920,439                | (617,852)               |
|  | -             | 769,844        | 769,844        | 2,257,665        | 1,927,006        | 1,995,557        | 1,927,006        | 1,927,006        | 1,552,579        | 1,255,982        | 1,255,982        | 1,255,982        | 521,142              | 17,415,595         | 22,089,481               | (4,673,886)             |
| <b>Federal Revenue</b>                   |               |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 8181 Special Education - Entitlement     | -             | -              | -              | -                | 21,248           | 21,248           | 21,248           | 21,248           | 20,239           | 20,239           | 20,239           | 20,239           | 20,239               | 186,185            | 226,058                  | (39,873)                |
| 8290 Title I, Part A - Basic Low Income  | -             | -              | -              | -                | -                | 239,493          | -                | -                | -                | -                | -                | -                | -                    | 319,324            | 236,916                  | 82,408                  |
| 8291 Title II, Part A - Teacher Quality  | -             | -              | -              | -                | -                | 39,616           | -                | -                | -                | -                | -                | -                | -                    | 52,821             | 45,289                   | 7,532                   |
| 8294 Title IV                            | -             | -              | -              | -                | 17,847           | -                | -                | -                | -                | -                | -                | -                | -                    | 17,847             | 18,901                   | (1,054)                 |
|  | -             | -              | -              | -                | 39,095           | 300,356          | 21,248           | 21,248           | 20,239           | 20,239           | 20,239           | 20,239           | 113,275              | 576,177            | 527,164                  | 49,013                  |
| <b>Other State Revenue</b>               |               |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 8311 State Special Education             | 74,812        | 74,812         | 134,662        | -                | 136,120          | 136,120          | 136,120          | 136,120          | 72,800           | 72,800           | 72,800           | 72,800           | 72,800               | 1,192,765          | 1,558,911                | (366,146)               |
| 8550 Mandated Cost                       | -             | -              | -              | -                | -                | 62,700           | -                | -                | -                | -                | -                | -                | -                    | 62,700             | 62,039                   | 661                     |
| 8560 State Lottery                       | -             | -              | -              | -                | -                | -                | 118,651          | -                | -                | 118,651          | -                | -                | -                    | 374,288            | 432,987                  | (58,699)                |
| 8598 Prior Year Revenue                  | -             | -              | 151            | 3,485            | -                | -                | -                | -                | -                | -                | -                | -                | -                    | 3,636              | -                        | 3,636                   |
| 8599 Other State Revenue                 | -             | 7,179          | 7,179          | 12,922           | 6,170            | 6,170            | 216,386          | 6,170            | 6,170            | 216,386          | 6,170            | 6,170            | 412,348              | 909,418            | 927,812                  | (18,394)                |
|  | 74,812        | 81,991         | 141,992        | 16,407           | 142,290          | 204,990          | 471,158          | 142,290          | 78,969           | 407,837          | 78,969           | 78,969           | 622,133              | 2,542,807          | 2,981,749                | (438,942)               |
| <b>Other Local Revenue</b>               |               |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 8660 Interest Revenue                    | -             | 19,971         | 17             | -                | 2,680            | 2,680            | 2,680            | 2,680            | 2,680            | 2,680            | 2,680            | 2,680            | -                    | 41,428             | 32,160                   | 9,268                   |
| 8699 School Fundraising                  | -             | -              | -              | -                | 283              | 283              | 283              | 283              | 283              | 283              | 283              | -                | -                    | 1,978              | 3,259                    | (1,280)                 |
|  | -             | 19,971         | 17             | -                | 2,963            | 2,963            | 2,963            | 2,963            | 2,963            | 2,963            | 2,963            | 2,680            | -                    | 43,406             | 35,419                   | 7,988                   |
| <b>Total Revenue</b>                     | <b>74,812</b> | <b>871,806</b> | <b>911,853</b> | <b>2,274,072</b> | <b>2,111,353</b> | <b>2,503,866</b> | <b>2,422,374</b> | <b>2,093,506</b> | <b>1,654,750</b> | <b>1,687,020</b> | <b>1,358,153</b> | <b>1,357,870</b> | <b>1,256,550</b>     | <b>20,577,984</b>  | <b>25,633,812</b>        | <b>(5,055,828)</b>      |
| <b>Expenses</b>                          |               |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| <b>Certificated Salaries</b>             |               |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 1100 Teachers' Salaries                  | 679,112       | 692,515        | 665,025        | 655,541          | 618,296          | 618,296          | 618,296          | 618,296          | 618,296          | 618,296          | 618,296          | 618,296          | -                    | 7,638,563          | 7,378,892                | (259,671)               |
| 1175 Teachers' Extra Duty/Stipends       | 31,719        | 29,036         | 1,556,730      | 28,296           | 34,951           | 34,951           | 34,951           | 34,951           | 34,951           | 34,951           | 34,951           | 34,951           | -                    | 1,925,389          | 2,191,557                | 266,168                 |
| 1200 Pupil Support Salaries              | 86,872        | 95,585         | 269,706        | 93,577           | 81,085           | 81,085           | 81,085           | 81,085           | 81,085           | 81,085           | 81,085           | 81,085           | -                    | 1,194,423          | 796,988                  | (397,435)               |
| 1300 Administrators' Salaries            | 65,323        | 77,609         | 219,296        | 66,846           | 62,228           | 62,228           | 62,228           | 62,228           | 62,228           | 62,228           | 62,228           | 62,228           | -                    | 926,902            | 1,018,406                | 91,504                  |
|  | 863,026       | 894,745        | 2,710,757      | 844,260          | 796,561          | 796,561          | 796,561          | 796,561          | 796,561          | 796,561          | 796,561          | 796,561          | -                    | 11,685,277         | 11,385,843               | (299,434)               |
| <b>Classified Salaries</b>               |               |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 2100 Instructional Salaries              | -             | -              | -              | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  | 54,514                   | 54,514                  |
| 2200 Support Salaries                    | 2,516         | 2,516          | 8,538          | 2,516            | 2,388            | 2,388            | 2,388            | 2,388            | 2,388            | 2,388            | 2,388            | 2,388            | -                    | 35,187             | -                        | (35,187)                |
| 2300 Classified Administrators' Salaries | 28,126        | 28,126         | 94,279         | 27,950           | 26,225           | 26,225           | 26,225           | 26,225           | 26,225           | 26,225           | 26,225           | 26,225           | -                    | 388,279            | 157,059                  | (231,220)               |
| 2400 Clerical and Office Staff Salaries  | 11,169        | 12,391         | 36,005         | 14,394           | 12,011           | 12,011           | 12,011           | 12,011           | 12,011           | 12,011           | 12,011           | 12,011           | -                    | 170,048            | 48,561                   | (121,487)               |
|  | 41,811        | 43,033         | 138,822        | 44,860           | 40,624           | 40,624           | 40,624           | 40,624           | 40,624           | 40,624           | 40,624           | 40,624           | -                    | 593,514            | 260,134                  | (333,380)               |
| <b>Benefits</b>                          |               |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 3101 STRS                                | 150,602       | 155,379        | 222,418        | 147,154          | 149,524          | 149,524          | 149,524          | 149,524          | 149,524          | 149,524          | 149,524          | 149,524          | -                    | 1,871,743          | 2,174,696                | 302,953                 |
| 3301 OASDI                               | 5,624         | 6,033          | 19,634         | 5,519            | 2,069            | 2,069            | 2,069            | 2,069            | 2,069            | 2,069            | 2,069            | 2,069            | -                    | 53,360             | 11,200                   | (42,159)                |
| 3311 Medicare                            | 12,687        | 24,780         | 40,869         | 12,435           | 11,835           | 11,835           | 11,835           | 11,835           | 11,835           | 11,835           | 11,835           | 11,835           | -                    | 185,455            | 167,612                  | (17,843)                |
| 3401 Health and Welfare                  | (5,746)       | 203,972        | 68,590         | 132,200          | 101,354          | 101,354          | 101,354          | 101,354          | 101,354          | 101,354          | 101,354          | 101,354          | -                    | 1,209,850          | 1,301,851                | 92,000                  |
| 3501 State Unemployment                  | 338           | 791            | 678            | 108              | 11,794           | 11,794           | 58,970           | 47,176           | 23,588           | 11,794           | 11,794           | 11,794           | -                    | 190,620            | 238,630                  | 48,010                  |
| 3601 Workers' Compensation               | 15,616        | 857            | -              | 11,477           | 11,427           | 11,427           | 11,427           | 11,427           | 11,427           | 11,427           | 11,427           | 11,427           | -                    | 119,369            | 161,832                  | 42,463                  |
| 3901 Other Benefits                      | 27,589        | 55,224         | 73,589         | 28,818           | 22,886           | 22,886           | 22,886           | 22,886           | 22,886           | 22,886           | 22,886           | 22,886           | -                    | 368,308            | 92,422                   | (275,886)               |
|  | 206,710       | 447,036        | 425,778        | 337,711          | 310,890          | 310,890          | 358,066          | 346,272          | 322,684          | 310,890          | 310,890          | 310,890          | -                    | 3,998,704          | 4,148,243                | 149,539                 |
| <b>Books and Supplies</b>                |               |                |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 4100 Textbooks and Core Materials        | 8,374         | 74,748         | 24,778         | 38,902           | 28,326           | 28,326           | 28,326           | 28,326           | 28,326           | 28,326           | 28,326           | 28,326           | -                    | 373,409            | 222,400                  | (151,009)               |
| 4200 Books and Reference Materials       | -             | -              | -              | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  | 1,739,800                | 1,739,800               |
| 4302 School Supplies                     | 66,421        | 1,304          | 1,017          | 7,839            | 52,741           | -                | -                | -                | 23,299           | 21,785           | 21,785           | 21,785           | -                    | 217,977            | 14,900                   | (203,077)               |
| 4305 Software                            | 241,562       | 44,225         | 19,203         | 40,349           | 49,662           | 49,662           | 49,662           | 49,662           | 49,662           | 49,662           | 49,662           | 49,662           | -                    | 742,636            | 1,682,300                | 939,664                 |
| 4310 Office Expense                      | 1,941         | 2,391          | 27,264         | 11,563           | 2,498            | 2,498            | 2,498            | 2,498            | 2,498            | 2,498            | 2,498            | 2,498            | -                    | 63,139             | 54,500                   | (8,639)                 |
| 4311 Business Meals                      | -             | 3,209          | 325            | 883              | 757              | 757              | 757              | 757              | 757              | 757              | 757              | 757              | -                    | 10,475             | 14,700                   | 4,225                   |
| 4400 Noncapitalized Equipment            | 916           | 4,843          | 776            | (109)            | 6,063            | -                | -                | -                | 2,678            | 2,504            | 2,504            | 2,504            | -                    | 22,681             | 340,600                  | 317,919                 |
|  | 319,214       | 130,720        | 73,363         | 99,427           | 140,047          | 81,243           | 81,243           | 81,243           | 107,221          | 105,533          | 105,533          | 105,533          | -                    | 1,430,318          | 4,069,200                | 2,638,882               |

**CalOps NorCal****Monthly Cash Flow/Forecast FY24-25**

Revised 12/2/24

ADA = 1371.02



|   | Jul-24             | Aug-24           | Sep-24             | Oct-24           | Nov-24           | Dec-24           | Jan-25           | Feb-25           | Mar-25           | Apr-25           | May-25           | Jun-25           | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|---|--------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|--------------------|--------------------------|-------------------------|
| <b>Subagreement Services</b>                |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 5102 Special Education                      | -                  | 6,133            | 15,189             | 39,249           | 19,956           | 19,956           | 19,956           | 19,956           | 19,956           | 19,956           | 19,956           | 19,956           | -                    | 220,221            | 1,730,400                | 1,510,179               |
| 5103 Substitute Teacher                     | -                  | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  | 38,700                   | 38,700                  |
| 5105 Security                               | 102                | 103              | 328                | -                | 71               | 71               | 71               | 71               | 71               | 71               | 71               | 71               | -                    | 1,099              | 100                      | (999)                   |
| 5106 Other Educational Consultants          | 8,360              | (8,360)          | -                  | -                | 43,135           | -                | -                | -                | 19,056           | 17,818           | 17,818           | 17,818           | -                    | 115,644            | 214,600                  | 98,956                  |
| 5107 Instructional Services                 | -                  | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  | 52,600                   | 52,600                  |
|   | 8,462              | (2,124)          | 15,517             | 39,249           | 63,162           | 20,027           | 20,027           | 20,027           | 39,083           | 37,845           | 37,845           | 37,845           | -                    | 336,964            | 2,036,400                | 1,699,436               |
| <b>Operations and Housekeeping</b>          |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 5201 Auto and Travel                        | 180                | 22,180           | 114,980            | 7,039            | 6,221            | 6,221            | 6,221            | 6,221            | 6,221            | 6,221            | 6,221            | 6,221            | -                    | 194,149            | 71,100                   | (123,049)               |
| 5300 Dues & Memberships                     | -                  | 61,701           | (303)              | 381              | 14,925           | 14,925           | 14,925           | 14,925           | 14,925           | 14,925           | 14,925           | 14,925           | -                    | 181,178            | 45,400                   | (135,778)               |
| 5400 Insurance                              | 1,144              | 6,898            | 3,444              | -                | 2,894            | 2,894            | 2,894            | 2,894            | 2,894            | 2,894            | 2,894            | 2,894            | -                    | 34,636             | 36,900                   | 2,264                   |
| 5501 Utilities                              | 339                | 620              | 470                | 436              | 91               | 91               | 91               | 91               | 91               | 91               | 91               | 91               | -                    | 2,594              | 2,600                    | 6                       |
| 5502 Janitorial Services                    | -                  | 1,511            | (23)               | 46               | 438              | 438              | 438              | 438              | 438              | 438              | 438              | 438              | -                    | 5,039              | 12,100                   | 7,061                   |
| 5516 Miscellaneous Expense                  | -                  | -                | -                  | -                | 51               | 51               | 51               | 51               | 51               | 51               | 51               | 51               | -                    | 412                | -                        | (412)                   |
| 5900 Communications                         | 1,316              | 2,198            | 2,505              | 2,291            | 2,358            | 2,358            | 2,358            | 2,358            | 2,358            | 2,358            | 2,358            | 2,358            | -                    | 27,176             | 11,800                   | (15,376)                |
| 5901 Postage and Shipping                   | 2,591              | 2,764            | 343                | 279              | 720              | 720              | 720              | 720              | 720              | 720              | 720              | 720              | -                    | 11,738             | 54,800                   | 43,062                  |
|   | 5,570              | 97,872           | 121,416            | 10,472           | 27,699           | 27,699           | 27,699           | 27,699           | 27,699           | 27,699           | 27,699           | 27,699           | -                    | 456,922            | 234,700                  | (222,222)               |
| <b>Facilities, Repairs and Other Leases</b> |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 5601 Rent                                   | 6,321              | 9,833            | 8,172              | 8,172            | 6,979            | 6,979            | 6,979            | 6,979            | 6,979            | 6,979            | 6,979            | 6,979            | -                    | 88,329             | 31,000                   | (57,329)                |
| 5602 Additional Rent                        | 1,300              | (821)            | -                  | -                | 3,863            | 3,863            | 3,863            | 3,863            | 3,863            | 3,863            | 3,863            | 3,863            | -                    | 31,381             | 7,200                    | (24,181)                |
| 5603 Equipment Leases                       | -                  | -                | -                  | -                | 500              | 500              | 500              | 500              | 500              | 500              | 500              | 500              | -                    | 3,996              | 3,400                    | (596)                   |
| 5604 Other Leases                           | -                  | -                | 28,770             | (700)            | 2,179            | 2,179            | 2,179            | 2,179            | 2,179            | 2,179            | 2,179            | 2,179            | -                    | 45,502             | 79,000                   | 33,498                  |
| 5610 Repairs and Maintenance                | -                  | 263              | 1,250              | 280              | 666              | 666              | 666              | 666              | 666              | 666              | 666              | 666              | -                    | 7,121              | 11,700                   | 4,579                   |
|   | 7,621              | 9,275            | 38,192             | 7,752            | 14,186           | 14,186           | 14,186           | 14,186           | 14,186           | 14,186           | 14,186           | 14,186           | -                    | 176,330            | 132,300                  | (44,030)                |
| <b>Professional/Consulting Services</b>     |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 5801 IT                                     | 77,748             | -                | -                  | 13,892           | 14,595           | 14,595           | 14,595           | 14,595           | 14,595           | 14,595           | 14,595           | 14,595           | -                    | 208,397            | 752,500                  | 544,103                 |
| 5802 Audit & Taxes                          | -                  | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  | 57,700                   | 57,700                  |
| 5803 Legal                                  | -                  | 3,826            | 3,107              | 3,607            | 3,755            | 3,755            | 3,755            | 3,755            | 3,755            | 3,755            | 3,755            | 3,755            | -                    | 40,579             | 53,600                   | 13,021                  |
| 5804 Professional Development               | 1,824              | 3,351            | 10,177             | 3,761            | 2,462            | 2,462            | 2,462            | 2,462            | 2,462            | 2,462            | 2,462            | 2,462            | -                    | 38,809             | 251,700                  | 212,891                 |
| 5805 General Consulting                     | 4,368              | 4,525            | 3,808              | 7,069            | 2,694            | 2,694            | 2,694            | 2,694            | 2,694            | 2,694            | 2,694            | 2,694            | -                    | 41,319             | 450,400                  | 409,081                 |
| 5806 Special Activities/Field Trips         | -                  | 79,844           | 182                | 2,060            | 12,141           | -                | -                | -                | -                | -                | -                | -                | -                    | 94,227             | 0                        | (94,227)                |
| 5807 Bank Charges                           | -                  | 1                | 18                 | 109              | 58               | 58               | 58               | 58               | 58               | 58               | 58               | 58               | -                    | 594                | 2,000                    | 1,406                   |
| 5808 Printing                               | -                  | -                | -                  | 3                | 1                | 1                | 1                | 1                | 1                | 1                | 1                | 1                | -                    | 10                 | 600                      | 590                     |
| 5809 Other taxes and fees                   | -                  | 61               | 836                | 882              | 2,933            | 2,933            | 2,933            | 2,933            | 2,933            | 2,933            | 2,933            | 2,933            | -                    | 25,244             | 73,800                   | 48,556                  |
| 5810 Payroll Service Fee                    | -                  | -                | 2,197              | -                | 115              | 115              | 115              | 115              | 115              | 115              | 115              | 115              | -                    | 3,118              | -                        | (3,118)                 |
| 5811 Management Fee                         | 43,373             | 43,580           | 42,723             | 42,723           | 34,297           | 34,297           | 34,297           | 34,297           | 34,297           | 34,297           | 34,297           | 34,297           | (35,212)             | 411,560            | 512,676                  | 101,117                 |
| 5812 District Oversight Fee                 | -                  | -                | -                  | -                | 19,270           | 19,956           | 19,270           | 19,270           | 15,526           | 12,560           | 12,560           | 12,560           | 43,185               | 174,156            | 220,895                  | 46,739                  |
| 5814 SPED Encroachment                      | 1,080              | 1,080            | 1,945              | -                | 4,721            | 4,721            | 4,721            | 4,721            | 2,791            | 2,791            | 2,791            | 2,791            | 7,215                | 41,368             | -                        | (41,368)                |
| 5815 Public Relations/Recruitment           | -                  | 7,403            | 21,534             | 24,616           | 4,995            | 4,995            | 4,995            | 4,995            | 4,995            | 4,995            | 4,995            | 4,995            | -                    | 93,513             | 271,200                  | 177,687                 |
|   | 128,393            | 143,671          | 86,527             | 98,722           | 102,036          | 90,581           | 89,895           | 89,895           | 84,221           | 81,255           | 81,255           | 81,255           | 15,187               | 1,172,893          | 2,647,071                | 1,474,178               |
| <b>Depreciation</b>                         |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| 6900 Depreciation Expense                   | 4,671              | 4,671            | 4,670              | 4,671            | 4,671            | 4,671            | 4,671            | 4,671            | 4,671            | 4,671            | 4,671            | 4,671            | -                    | 56,051             | 65,400                   | 9,349                   |
|   | 4,671              | 4,671            | 4,670              | 4,671            | 4,671            | 4,671            | 4,671            | 4,671            | 4,671            | 4,671            | 4,671            | 4,671            | -                    | 56,051             | 65,400                   | 9,349                   |
| <b>Interest</b>                             |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
|   | -                  | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  | -                        | -                       |
| <b>Total Expenses</b>                       | <b>1,585,478</b>   | <b>1,768,899</b> | <b>3,615,042</b>   | <b>1,487,124</b> | <b>1,499,876</b> | <b>1,386,481</b> | <b>1,432,972</b> | <b>1,421,178</b> | <b>1,436,949</b> | <b>1,419,263</b> | <b>1,419,263</b> | <b>1,419,263</b> | <b>15,187</b>        | <b>19,906,974</b>  | <b>24,979,290</b>        | <b>5,072,317</b>        |
| <b>Monthly Surplus (Deficit)</b>            | <b>(1,510,666)</b> | <b>(897,093)</b> | <b>(2,703,189)</b> | <b>786,948</b>   | <b>611,477</b>   | <b>1,117,385</b> | <b>989,402</b>   | <b>672,328</b>   | <b>217,801</b>   | <b>267,758</b>   | <b>(61,110)</b>  | <b>(61,393)</b>  | <b>1,241,363</b>     | <b>671,011</b>     | <b>654,521</b>           | <b>16,489</b>           |
|   |                    |                  |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      | 3.3%               |                          |                         |

**CalOps NorCal****Monthly Cash Flow/Forecast FY24-25**

Revised 12/2/24

ADA = 1371.02

**Cash Flow Adjustments**

|                                      | Jul-24      | Aug-24      | Sep-24      | Oct-24      | Nov-24    | Dec-24    | Jan-25      | Feb-25    | Mar-25    | Apr-25    | May-25    | Jun-25    | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|--------------------------------------|-------------|-------------|-------------|-------------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|----------------------|--------------------|--------------------------|-------------------------|
| Monthly Surplus (Deficit)            | (1,510,666) | (897,093)   | (2,703,189) | 786,948     | 611,477   | 1,117,385 | 989,402     | 672,328   | 217,801   | 267,758   | (61,110)  | (61,393)  | 1,241,363            | 671,011            |                          |                         |
| Cash flows from operating activities |             |             |             |             |           |           |             |           |           |           |           |           |                      |                    |                          |                         |
| Depreciation/Amortization            | 4,671       | 4,671       | 4,670       | 4,671       | 4,671     | 4,671     | 4,671       | 4,671     | 4,671     | 4,671     | 4,671     | 4,671     | -                    | 56,051             |                          |                         |
| Public Funding Receivables           | 4,520,527   | -           | 293,717     | 3,094,054   | -         | -         | (3,574,066) | -         | -         | -         | -         | -         | (1,256,550)          | 3,077,682          |                          |                         |
| Grants and Contributions Rec.        | 4,690       | 1,787       | -           | -           | -         | -         | -           | -         | -         | -         | -         | -         | -                    | 6,477              |                          |                         |
| Due To/From Related Parties          | 1,639,913   | 1,835,463   | 3,562,774   | (1,789,532) | -         | -         | -           | -         | -         | -         | -         | -         | -                    | 5,248,618          |                          |                         |
| Prepaid Expenses                     | 243,093     | 22,205      | (1,250)     | (10,685)    | -         | -         | -           | -         | -         | -         | -         | -         | -                    | 253,363            |                          |                         |
| Other Assets                         | -           | -           | -           | -           | -         | -         | -           | -         | -         | -         | -         | -         | -                    | -                  |                          |                         |
| Accounts Payable                     | (874,896)   | 236,015     | 21,525      | (228,932)   | -         | -         | -           | -         | -         | -         | -         | -         | 15,187               | (831,101)          |                          |                         |
| Accrued Expenses                     | (1,917,856) | (1,222,082) | -           | (700)       | -         | -         | -           | -         | -         | -         | -         | -         | -                    | (3,140,638)        |                          |                         |
| Other Liabilities                    | 52,346      | 13,420      | 13,420      | 24,155      | -         | -         | -           | -         | -         | -         | -         | -         | -                    | 103,341            |                          |                         |
| Deferred Revenue                     | -           | -           | -           | -           | -         | -         | (210,217)   | -         | -         | (210,217) | -         | -         | (1,261,300)          | (1,681,733)        |                          |                         |
| Cash flows from investing activities |             |             |             |             |           |           |             |           |           |           |           |           |                      |                    |                          |                         |
| Purchases of Prop. And Equip.        | -           | -           | -           | -           | -         | -         | -           | -         | -         | -         | -         | -         | -                    | -                  |                          |                         |
| Notes Receivable                     | -           | -           | -           | -           | -         | -         | -           | -         | -         | -         | -         | -         | -                    | -                  |                          |                         |
| Cash flows from financing activities |             |             |             |             |           |           |             |           |           |           |           |           |                      |                    |                          |                         |
| Proceeds from Factoring              | -           | -           | -           | -           | -         | -         | -           | -         | -         | -         | -         | -         | -                    | -                  |                          |                         |
| Payments on Factoring                | -           | -           | -           | -           | -         | -         | -           | -         | -         | -         | -         | -         | -                    | -                  |                          |                         |
| Proceeds(Payments) on Debt           | -           | -           | -           | -           | -         | -         | -           | -         | -         | -         | -         | -         | -                    | -                  |                          |                         |
| Total Change in Cash                 | 2,161,822   | (5,614)     | 1,191,667   | 1,879,978   | 616,148   | 1,122,056 | (2,790,210) | 676,999   | 222,472   | 62,212    | (56,439)  | (56,722)  |                      |                    |                          |                         |
| Cash, Beginning of Month             | 2,486,893   | 4,648,715   | 4,643,101   | 5,834,768   | 7,714,745 | 8,330,893 | 9,452,949   | 6,662,739 | 7,339,738 | 7,562,210 | 7,624,422 | 7,567,983 |                      |                    |                          |                         |
| Cash, End of Month                   | 4,648,715   | 4,643,101   | 5,834,768   | 7,714,745   | 8,330,893 | 9,452,949 | 6,662,739   | 7,339,738 | 7,562,210 | 7,624,422 | 7,567,983 | 7,511,261 |                      |                    |                          |                         |

| Cert.     | Instr.  |
|-----------|---------|
| 65.8%     | 83.5%   |
| 6,620,502 | 711,492 |

| Pupil:Teacher Ratio |
|---------------------|
| 20.39 :1            |

## CalOps North Bay

## Monthly Cash Flow/ForecastFY24-25

Revised 12/2/24

ADA = 139.16



|  | Jul-24       | Aug-24        | Sep-24         | Oct-24         | Nov-24         | Dec-24         | Jan-25         | Feb-25         | Mar-25         | Apr-25         | May-25         | Jun-25         | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|--|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------|--------------------|--------------------------|-------------------------|
| <b>Revenues</b>                          |              |               |                |                |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| <b>State Aid - Revenue Limit</b>         |              |               |                |                |                |                |                |                |                |                |                |                |                      |                    | <b>ADA = 157.98</b>      |                         |
| 8011 LCFF State Aid                      | -            | 66,665        | 66,665         | 119,997        | 116,822        | 116,822        | 116,822        | 116,822        | 84,631         | 84,631         | 84,631         | 84,631         | 84,632               | 1,143,770          | 1,338,965                | (195,196)               |
| 8012 Education Protection Account        | -            | -             | -              | 8,172          | -              | 6,958          | -              | -              | 6,958          | -              | -              | -              | 5,744                | 27,832             | 32,686                   | (4,854)                 |
| 8019 State Aid - Prior Year              | -            | -             | 999            | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                    | 999                | -                        | 999                     |
| 8096 In Lieu of Property Taxes           | -            | -             | 44,478         | 88,957         | 57,308         | 57,308         | 57,308         | 57,308         | 89,517         | 44,759         | 44,759         | 44,759         | 44,759               | 631,218            | 746,291                  | (115,073)               |
|  | -            | 66,665        | 112,142        | 217,126        | 174,130        | 181,088        | 174,130        | 174,130        | 181,106        | 129,389        | 129,389        | 129,389        | 135,134              | 1,803,819          | 2,117,942                | (314,123)               |
| <b>Federal Revenue</b>                   |              |               |                |                |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| 8181 Special Education - Entitlement     | -            | -             | -              | -              | 1,930          | 1,930          | 1,930          | 1,930          | 2,235          | 2,235          | 2,235          | 2,235          | 2,235                | 18,898             | 20,537                   | (1,639)                 |
| 8290 Title I, Part A - Basic Low Income  | -            | -             | -              | -              | -              | 27,326         | -              | -              | -              | -              | -              | -              | 9,109                | 36,434             | 32,602                   | 3,832                   |
| 8291 Title II, Part A - Teacher Quality  | -            | -             | -              | -              | -              | 4,021          | -              | -              | -              | -              | -              | -              | 1,340                | 5,361              | 4,749                    | 612                     |
| 8294 Title IV                            | -            | -             | -              | -              | 10,000         | -              | -              | -              | -              | -              | -              | -              | -                    | 10,000             | 10,000                   | -                       |
|  | -            | -             | -              | -              | 11,930         | 33,276         | 1,930          | 1,930          | 2,235          | 2,235          | 2,235          | 2,235          | 12,684               | 70,693             | 67,888                   | 2,805                   |
| <b>Other State Revenue</b>               |              |               |                |                |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| 8311 State Special Education             | 7,074        | 7,074         | 12,733         | -              | 12,366         | 12,366         | 12,366         | 12,366         | 8,945          | 8,945          | 8,945          | 8,945          | 8,945                | 121,067            | 141,627                  | (20,560)                |
| 8550 Mandated Cost                       | -            | -             | -              | -              | -              | 6,008          | -              | -              | -              | -              | -              | -              | -                    | 6,008              | 5,945                    | 63                      |
| 8560 State Lottery                       | -            | -             | -              | -              | -              | -              | 10,779         | -              | -              | 10,779         | -              | -              | 16,434               | 37,991             | 39,337                   | (1,346)                 |
| 8599 Other State Revenue                 | -            | 679           | 679            | 11,221         | 626            | 626            | 29,988         | 626            | 626            | 29,988         | 626            | 626            | 48,092               | 124,405            | 125,618                  | (1,214)                 |
|  | 7,074        | 7,753         | 13,412         | 11,221         | 12,992         | 19,000         | 53,132         | 12,992         | 9,571          | 49,711         | 9,571          | 9,571          | 73,471               | 289,470            | 312,527                  | (23,057)                |
| <b>Other Local Revenue</b>               |              |               |                |                |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| 8660 Interest Revenue                    | 4            | 6             | 6              | 11             | 10             | 10             | 10             | 10             | 10             | 10             | 10             | 10             | -                    | 108                | 122                      | (14)                    |
|  | 4            | 6             | 6              | 11             | 10             | 10             | 10             | 10             | 10             | 10             | 10             | 10             | -                    | 108                | 122                      | (14)                    |
| <b>Total Revenue</b>                     | <b>7,078</b> | <b>74,424</b> | <b>125,560</b> | <b>228,358</b> | <b>199,062</b> | <b>233,374</b> | <b>229,202</b> | <b>189,062</b> | <b>192,922</b> | <b>181,346</b> | <b>141,206</b> | <b>141,206</b> | <b>221,289</b>       | <b>2,164,090</b>   | <b>2,498,479</b>         | <b>(334,389)</b>        |
| <b>Expenses</b>                          |              |               |                |                |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| <b>Certificated Salaries</b>             |              |               |                |                |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| 1100 Teachers' Salaries                  | 64,677       | 66,940        | 63,336         | 62,432         | 62,758         | 62,758         | 62,758         | 62,758         | 62,758         | 62,758         | 62,758         | 62,758         | -                    | 759,447            | 670,808                  | (88,639)                |
| 1175 Teachers' Extra Duty/Stipends       | 3,019        | 2,763         | 148,258        | 2,693          | 3,548          | 3,548          | 3,548          | 3,548          | 3,548          | 3,548          | 3,548          | 3,548          | -                    | 185,113            | 199,232                  | 14,119                  |
| 1200 Pupil Support Salaries              | 8,274        | 9,123         | 25,686         | 8,912          | 8,230          | 8,230          | 8,230          | 8,230          | 8,230          | 8,230          | 8,230          | 8,230          | -                    | 117,837            | 72,453                   | (45,384)                |
| 1300 Administrators' Salaries            | 6,221        | 7,391         | 20,885         | 6,367          | 6,316          | 6,316          | 6,316          | 6,316          | 6,316          | 6,316          | 6,316          | 6,316          | -                    | 91,394             | 92,582                   | 1,188                   |
|  | 82,191       | 86,217        | 258,165        | 80,404         | 80,852         | 80,852         | 80,852         | 80,852         | 80,852         | 80,852         | 80,852         | 80,852         | -                    | 1,153,791          | 1,035,077                | (118,715)               |
| <b>Classified Salaries</b>               |              |               |                |                |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| 2100 Instructional Salaries              | -            | -             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | 4,956                    | 4,956                   |
| 2200 Support Salaries                    | 240          | 240           | 814            | 239            | 242            | 242            | 242            | 242            | 242            | 242            | 242            | 242            | -                    | 3,472              | -                        | (3,472)                 |
| 2300 Classified Administrators' Salaries | 2,679        | 2,678         | 8,978          | 2,662          | 2,662          | 2,662          | 2,662          | 2,662          | 2,662          | 2,662          | 2,662          | 2,662          | -                    | 38,292             | 14,278                   | (24,014)                |
| 2400 Clerical and Office Staff Salaries  | 1,063        | 1,180         | 3,429          | 1,371          | 1,219          | 1,219          | 1,219          | 1,219          | 1,219          | 1,219          | 1,219          | 1,219          | -                    | 16,796             | 4,415                    | (12,381)                |
|  | 3,982        | 4,098         | 13,221         | 4,272          | 4,123          | 4,123          | 4,123          | 4,123          | 4,123          | 4,123          | 4,123          | 4,123          | -                    | 58,560             | 23,649                   | (34,911)                |
| <b>Benefits</b>                          |              |               |                |                |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| 3101 STRS                                | 14,343       | 14,798        | 21,183         | 14,014         | 15,601         | 15,601         | 15,601         | 15,601         | 15,601         | 15,601         | 15,601         | 15,601         | -                    | 189,149            | 197,700                  | 8,551                   |
| 3301 OASDI                               | 535          | 575           | 1,870          | 526            | 216            | 216            | 216            | 216            | 216            | 216            | 216            | 216            | -                    | 5,234              | 1,018                    | (4,216)                 |
| 3311 Medicare                            | 1,209        | 2,359         | 3,892          | 1,184          | 1,235          | 1,235          | 1,235          | 1,235          | 1,235          | 1,235          | 1,235          | 1,235          | -                    | 18,524             | 15,237                   | (3,286)                 |
| 3401 Health and Welfare                  | (641)        | 19,130        | 6,405          | 12,384         | 10,288         | 10,288         | 10,288         | 10,288         | 10,288         | 10,288         | 10,288         | 10,288         | -                    | 119,579            | 118,350                  | (1,228)                 |
| 3501 State Unemployment                  | 32           | 76            | 65             | 10             | 3,542          | 3,542          | 17,708         | 14,166         | 7,083          | 3,542          | 3,542          | 3,542          | -                    | 56,849             | 62,528                   | 5,679                   |
| 3601 Workers' Compensation               | 1,565        | (78)          | -              | 1,093          | 1,192          | 1,192          | 1,192          | 1,192          | 1,192          | 1,192          | 1,192          | 1,192          | -                    | 12,119             | 14,712                   | 2,593                   |
| 3901 Other Benefits                      | 2,627        | 5,259         | 7,008          | 2,745          | 2,388          | 2,388          | 2,388          | 2,388          | 2,388          | 2,388          | 2,388          | 2,388          | -                    | 36,743             | 8,402                    | (28,341)                |
|  | 19,670       | 42,119        | 40,423         | 31,956         | 34,462         | 34,462         | 48,628         | 45,087         | 38,004         | 34,462         | 34,462         | 34,462         | -                    | 438,196            | 417,947                  | (20,249)                |
| <b>Books and Supplies</b>                |              |               |                |                |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| 4100 Textbooks and Core Materials        | 798          | 7,119         | 2,360          | 3,705          | 2,875          | 2,875          | 2,875          | 2,875          | 2,875          | 2,875          | 2,875          | 2,875          | -                    | 36,983             | 18,200                   | (18,783)                |
| 4200 Books and Reference Materials       | -            | -             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | 248,400                  | 248,400                 |
| 4302 School Supplies                     | 6,315        | 964           | 45             | 210            | 61             | -              | -              | 31             | 30             | 48             | 48             | 48             | 14,325               | 22,125             | 46,200                   | 24,075                  |
| 4305 Software                            | 22,334       | 2,469         | 2,627          | 3,842          | 5,041          | 5,041          | 5,041          | 5,041          | 5,041          | 5,041          | 5,041          | 5,041          | -                    | 71,598             | 152,800                  | 81,202                  |
| 4310 Office Expense                      | 37           | 179           | 2,536          | 1,096          | 253            | 253            | 253            | 253            | 253            | 253            | 253            | 253            | -                    | 5,876              | 3,700                    | (2,176)                 |
| 4311 Business Meals                      | -            | 261           | 21             | 22             | 77             | 77             | 77             | 77             | 77             | 77             | 77             | 77             | -                    | 919                | 200                      | (719)                   |
| 4400 Noncapitalized Equipment            | 87           | 464           | 74             | (10)           | 7              | -              | -              | 4              | 3              | 6              | 6              | 6              | 1,656                | 2,302              | 29,500                   | 27,198                  |
|  | 29,571       | 11,456        | 7,663          | 8,865          | 8,314          | 8,246          | 8,246          | 8,280          | 8,280          | 8,300          | 8,300          | 8,300          | 15,981               | 139,803            | 499,000                  | 359,197                 |

## CalOps North Bay

## Monthly Cash Flow/Forecast FY24-25

Revised 12/2/24

ADA = 139.16



|   | Jul-24           | Aug-24          | Sep-24           | Oct-24         | Nov-24         | Dec-24         | Jan-25         | Feb-25         | Mar-25         | Apr-25         | May-25         | Jun-25         | Year-End Accruals | Annual Forecast  | Original Budget Total | Favorable / (Unfav.) |
|---|------------------|-----------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|
| <b>Subagreement Services</b>                |                  |                 |                  |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 5102 Special Education                      | 111              | -               | 1,175            | 409            | 2,026          | 2,026          | 2,026          | 2,026          | 2,026          | 2,026          | 2,026          | 2,026          | -                 | 17,900           | 131,600               | 113,700              |
| 5103 Substitute Teacher                     | -                | -               | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                 | -                | 3,500                 | 3,500                |
| 5105 Security                               | -                | -               | 21               | -              | 7              | 7              | 7              | 7              | 7              | 7              | 7              | 7              | -                 | 78               | -                     | (78)                 |
| 5106 Other Educational Consultants          | 760              | (760)           | -                | -              | 49             | -              | -              | 25             | 24             | 39             | 39             | 39             | 11,524            | 11,738           | 25,000                | 13,262               |
| 5107 Instructional Services                 | -                | -               | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                 | -                | 4,800                 | 4,800                |
|   | 871              | (760)           | 1,196            | 409            | 2,082          | 2,033          | 2,033          | 2,057          | 2,057          | 2,072          | 2,072          | 2,072          | 11,524            | 29,716           | 164,900               | 135,184              |
| <b>Operations and Housekeeping</b>          |                  |                 |                  |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 5201 Auto and Travel                        | 17               | 2,447           | 10,592           | 180            | 631            | 631            | 631            | 631            | 631            | 631            | 631            | 631            | -                 | 18,288           | 100                   | (18,188)             |
| 5300 Dues & Memberships                     | -                | 5,452           | (28)             | 36             | 1,515          | 1,515          | 1,515          | 1,515          | 1,515          | 1,515          | 1,515          | 1,515          | -                 | 17,579           | 5,400                 | (12,179)             |
| 5400 Insurance                              | 104              | 735             | 328              | -              | 294            | 294            | 294            | 294            | 294            | 294            | 294            | 294            | -                 | 3,517            | 3,100                 | (417)                |
| 5501 Utilities                              | -                | -               | -                | -              | 9              | 9              | 9              | 9              | 9              | 9              | 9              | 9              | -                 | 74               | -                     | (74)                 |
| 5502 Janitorial Services                    | -                | 25              | (2)              | -              | 44             | 44             | 44             | 44             | 44             | 44             | 44             | 44             | -                 | 379              | 400                   | 21                   |
| 5516 Miscellaneous Expense                  | -                | -               | -                | -              | 5              | 5              | 5              | 5              | 5              | 5              | 5              | 5              | -                 | 42               | -                     | (42)                 |
| 5900 Communications                         | 125              | 107             | 115              | 95             | 239            | 239            | 239            | 239            | 239            | 239            | 239            | 239            | -                 | 2,357            | 500                   | (1,857)              |
| 5901 Postage and Shipping                   | -                | 79              | -                | 12             | 73             | 73             | 73             | 73             | 73             | 73             | 73             | 73             | -                 | 676              | 5,100                 | 4,424                |
|   | 246              | 8,845           | 11,005           | 323            | 2,811          | 2,811          | 2,811          | 2,811          | 2,811          | 2,811          | 2,811          | 2,811          | -                 | 42,911           | 14,600                | (28,311)             |
| <b>Facilities, Repairs and Other Leases</b> |                  |                 |                  |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 5601 Rent                                   | -                | -               | -                | -              | 708            | 708            | 708            | 708            | 708            | 708            | 708            | 708            | -                 | 5,667            | 5,400                 | (267)                |
| 5602 Additional Rent                        | -                | 27              | -                | -              | 392            | 392            | 392            | 392            | 392            | 392            | 392            | 392            | -                 | 3,164            | 800                   | (2,364)              |
| 5603 Equipment Leases                       | -                | -               | -                | -              | 51             | 51             | 51             | 51             | 51             | 51             | 51             | 51             | -                 | 406              | 4,900                 | 4,494                |
| 5604 Other Leases                           | -                | -               | 2,704            | -              | 221            | 221            | 221            | 221            | 221            | 221            | 221            | 221            | -                 | 4,473            | 100                   | (4,373)              |
| 5610 Repairs and Maintenance                | -                | 25              | -                | -              | 68             | 68             | 68             | 68             | 68             | 68             | 68             | 68             | -                 | 566              | 200                   | (366)                |
|   | -                | 52              | 2,704            | -              | 1,440          | 1,440          | 1,440          | 1,440          | 1,440          | 1,440          | 1,440          | 1,440          | -                 | 14,275           | 11,400                | (2,875)              |
| <b>Professional/Consulting Services</b>     |                  |                 |                  |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 5801 IT                                     | 7,068            | -               | -                | 1,323          | 1,481          | 1,481          | 1,481          | 1,481          | 1,481          | 1,481          | 1,481          | 1,481          | -                 | 20,242           | 75,900                | 55,658               |
| 5802 Audit & Taxes                          | -                | -               | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                 | -                | 5,400                 | 5,400                |
| 5803 Legal                                  | -                | 286             | 276              | 1,074          | 381            | 381            | 381            | 381            | 381            | 381            | 381            | 381            | -                 | 4,685            | 3,700                 | (985)                |
| 5804 Professional Development               | 174              | 319             | 970              | 358            | 250            | 250            | 250            | 250            | 250            | 250            | 250            | 250            | -                 | 3,820            | 21,600                | 17,780               |
| 5805 General Consulting                     | 416              | 431             | 362              | 673            | 273            | 273            | 273            | 273            | 273            | 273            | 273            | 273            | -                 | 4,069            | 67,100                | 63,031               |
| 5806 Special Activities/Field Trips         | -                | 37              | -                | 197            | 39             | -              | -              | 20             | 19             | 31             | 31             | 31             | 9,160             | 9,564            | 0                     | (9,564)              |
| 5807 Bank Charges                           | -                | -               | -                | 25             | 6              | 6              | 6              | 6              | 6              | 6              | 6              | 6              | -                 | 72               | 300                   | 228                  |
| 5808 Printing                               | -                | -               | -                | -              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | -                 | 1                | 100                   | 99                   |
| 5809 Other taxes and fees                   | -                | 3               | 80               | 84             | 298            | 298            | 298            | 298            | 298            | 298            | 298            | 298            | -                 | 2,549            | 7,600                 | 5,051                |
| 5810 Payroll Service Fee                    | -                | -               | 209              | -              | 12             | 12             | 12             | 12             | 12             | 12             | 12             | 12             | -                 | 302              | -                     | (302)                |
| 5811 Management Fee                         | 3,943            | 4,151           | 4,164            | 4,164          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | (422)             | 48,000           | 49,970                | 1,970                |
| 5812 District Oversight Fee                 | -                | -               | -                | -              | 1,741          | 1,811          | 1,741          | 1,741          | 1,811          | 1,294          | 1,294          | 1,294          | 5,311             | 18,038           | 21,179                | 3,141                |
| 5814 SPED Encroachment                      | 102              | 102             | 184              | -              | 429            | 429            | 429            | 429            | 335            | 335            | 335            | 335            | 754               | 4,199            | -                     | (4,199)              |
| 5815 Public Relations/Recruitment           | -                | 705             | 1,998            | 2,051          | 760            | 760            | 760            | 760            | 760            | 760            | 760            | 760            | -                 | 10,838           | 22,600                | 11,762               |
|   | 11,703           | 6,034           | 8,243            | 9,949          | 9,671          | 9,701          | 9,632          | 9,651          | 9,627          | 9,122          | 9,122          | 9,122          | 14,802            | 126,380          | 275,449               | 149,069              |
| <b>Depreciation</b>                         |                  |                 |                  |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
|   | -                | -               | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                 | -                | -                     | -                    |
| <b>Interest</b>                             |                  |                 |                  |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
|   | -                | -               | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                 | -                | -                     | -                    |
| <b>Total Expenses</b>                       | <b>148,234</b>   | <b>158,061</b>  | <b>342,620</b>   | <b>136,178</b> | <b>143,755</b> | <b>143,669</b> | <b>157,766</b> | <b>154,303</b> | <b>147,194</b> | <b>143,182</b> | <b>143,182</b> | <b>143,182</b> | <b>42,308</b>     | <b>2,003,632</b> | <b>2,442,021</b>      | <b>438,389</b>       |
| <b>Monthly Surplus (Deficit)</b>            | <b>(141,156)</b> | <b>(83,637)</b> | <b>(217,060)</b> | <b>92,180</b>  | <b>55,308</b>  | <b>89,706</b>  | <b>71,437</b>  | <b>34,760</b>  | <b>45,729</b>  | <b>38,164</b>  | <b>(1,976)</b> | <b>(1,976)</b> | <b>178,982</b>    | <b>160,458</b>   | <b>56,457</b>         | <b>104,000</b>       |
|   |                  |                 |                  |                |                |                |                |                |                |                |                |                |                   | 7.4%             |                       |                      |

**CalOps North Bay****Monthly Cash Flow/ForecastFY24-25**

Revised 12/2/24

ADA = 139.16

**Cash Flow Adjustments**

|                                      | Jul-24           | Aug-24             | Sep-24           | Oct-24           | Nov-24           | Dec-24           | Jan-25           | Feb-25           | Mar-25           | Apr-25           | May-25           | Jun-25           | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|--------------------------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|--------------------|--------------------------|-------------------------|
| Monthly Surplus (Deficit)            | (141,156)        | (83,637)           | (217,060)        | 92,180           | 55,308           | 89,706           | 71,437           | 34,760           | 45,729           | 38,164           | (1,976)          | (1,976)          | 178,982              | 160,458            |                          |                         |
| Cash flows from operating activities |                  |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| Depreciation/Amortization            | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Public Funding Receivables           | 246,664          | 102,630            | 24,757           | 5,891            | -                | -                | 75,184           | -                | -                | -                | -                | -                | (221,289)            | 233,837            |                          |                         |
| Grants and Contributions Rec.        | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Due To/From Related Parties          | 154,706          | (1,142,551)        | 338,542          | 224,916          | -                | -                | -                | -                | -                | -                | -                | -                | -                    | (424,387)          |                          |                         |
| Prepaid Expenses                     | 22,199           | -                  | 797              | (1,018)          | -                | -                | -                | -                | -                | -                | -                | -                | -                    | 21,978             |                          |                         |
| Other Assets                         | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Accounts Payable                     | (30,964)         | 21,022             | 1,918            | (20,215)         | -                | -                | -                | -                | -                | -                | -                | -                | 42,308               | 14,069             |                          |                         |
| Accrued Expenses                     | (80)             | (142,313)          | (20,850)         | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | (163,243)          |                          |                         |
| Other Liabilities                    | 4,960            | 1,265              | 1,265            | 2,277            | -                | -                | -                | -                | -                | -                | -                | -                | -                    | 9,767              |                          |                         |
| Deferred Revenue                     | -                | -                  | -                | -                | -                | -                | (29,362)         | -                | -                | (29,362)         | -                | -                | (176,170)            | (234,893)          |                          |                         |
| Cash flows from investing activities |                  |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| Purchases of Prop. And Equip.        | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Notes Receivable                     | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Cash flows from financing activities |                  |                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| Proceeds from Factoring              | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Payments on Factoring                | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Proceeds(Payments) on Debt           | -                | -                  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| <b>Total Change in Cash</b>          | <b>256,329</b>   | <b>(1,243,584)</b> | <b>129,369</b>   | <b>304,030</b>   | <b>55,308</b>    | <b>89,706</b>    | <b>117,259</b>   | <b>34,760</b>    | <b>45,729</b>    | <b>8,802</b>     | <b>(1,976)</b>   | <b>(1,976)</b>   |                      |                    |                          |                         |
| Cash, Beginning of Month             | 2,004,285        | 2,260,614          | 1,017,030        | 1,146,399        | 1,450,428        | 1,505,736        | 1,595,441        | 1,712,700        | 1,747,460        | 1,793,189        | 1,801,991        | 1,800,014        |                      |                    |                          |                         |
| <b>Cash, End of Month</b>            | <b>2,260,614</b> | <b>1,017,030</b>   | <b>1,146,399</b> | <b>1,450,428</b> | <b>1,505,736</b> | <b>1,595,441</b> | <b>1,712,700</b> | <b>1,747,460</b> | <b>1,793,189</b> | <b>1,801,991</b> | <b>1,800,014</b> | <b>1,798,038</b> |                      |                    |                          |                         |

| Cert.   | Instr. |
|---------|--------|
| 61.9%   | 80.0%  |
| 547,931 | 588    |

| Pupil:Teacher Ratio |
|---------------------|
| 21.08 :1            |

## CalOps Monterey Bay

## Monthly Cash Flow/Forecast FY24-25

Revised 12/2/24

ADA = 481.18



|  | Jul-24        | Aug-24         | Sep-24         | Oct-24         | Nov-24         | Dec-24         | Jan-25         | Feb-25         | Mar-25         | Apr-25         | May-25         | Jun-25         | Year-End Accruals | Annual Forecast  | Original Budget Total | Favorable / (Unfav.) |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|-----------------------|----------------------|
| <b>Revenues</b>                          |               |                |                |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| <b>State Aid - Revenue Limit</b>         |               |                |                |                |                |                |                |                |                |                |                |                |                   |                  | <b>ADA = 560.02</b>   |                      |
| 8011 LCFF State Aid                      | -             | 170,086        | 170,086        | 306,155        | 311,139        | 311,139        | 311,139        | 311,139        | 215,912        | 215,912        | 215,912        | 215,912        | 215,913           | 2,970,446        | 3,399,520             | (429,076)            |
| 8012 Education Protection Account        | -             | -              | -              | 28,019         | -              | 24,059         | -              | -              | 24,059         | -              | -              | -              | 20,099            | 96,233           | 112,004               | (15,768)             |
| 8096 In Lieu of Property Taxes           | -             | -              | -              | -              | 277,020        | 277,020        | 277,020        | 277,020        | 622,405        | 311,203        | 311,203        | 311,203        | 311,203           | 2,975,295        | 3,518,552             | (543,257)            |
|  | -             | 170,086        | 170,086        | 334,174        | 588,159        | 612,218        | 588,159        | 588,159        | 862,376        | 527,114        | 527,114        | 527,114        | 547,214           | 6,041,975        | 7,030,076             | (988,101)            |
| <b>Federal Revenue</b>                   |               |                |                |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 8181 Special Education - Entitlement     | -             | -              | -              | -              | 6,844          | 6,844          | 6,844          | 6,844          | 7,593          | 7,593          | 7,593          | 7,593          | 7,593             | 65,344           | 72,803                | (7,459)              |
| 8290 Title I, Part A - Basic Low Income  | -             | -              | -              | -              | -              | 58,671         | -              | -              | -              | -              | -              | -              | 19,557            | 78,228           | 45,923                | 32,305               |
| 8291 Title II, Part A - Teacher Quality  | -             | -              | -              | -              | -              | 10,408         | -              | -              | -              | -              | -              | -              | 3,469             | 13,877           | 9,763                 | 4,114                |
|  | -             | -              | -              | -              | 6,844          | 75,923         | 6,844          | 6,844          | 7,593          | 7,593          | 7,593          | 7,593          | 30,620            | 157,449          | 128,489               | 28,960               |
| <b>Other State Revenue</b>               |               |                |                |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 8311 State Special Education             | 24,252        | 24,252         | 43,654         | -              | 43,848         | 43,848         | 43,848         | 43,848         | 30,214         | 30,214         | 30,214         | 30,214         | 30,214            | 418,619          | 502,053               | (83,435)             |
| 8550 Mandated Cost                       | -             | -              | -              | -              | -              | 20,973         | -              | -              | -              | -              | -              | -              | -                 | 20,973           | 20,752                | 221                  |
| 8560 State Lottery                       | -             | -              | -              | -              | -              | -              | 38,221         | -              | -              | 38,221         | -              | -              | 54,920            | 131,362          | 139,445               | (8,083)              |
| 8598 Prior Year Revenue                  | -             | -              | -              | (26,105)       | -              | -              | -              | -              | -              | -              | -              | -              | -                 | (26,105)         | -                     | (26,105)             |
| 8599 Other State Revenue                 | -             | 2,327          | 2,327          | 4,189          | 2,165          | 2,165          | 54,569         | 2,165          | 2,165          | 54,569         | 2,165          | 2,165          | 102,700           | 233,673          | 237,612               | (3,939)              |
|  | 24,252        | 26,579         | 45,981         | (21,916)       | 46,014         | 66,987         | 136,638        | 46,014         | 32,379         | 123,003        | 32,379         | 32,379         | 187,834           | 778,522          | 899,863               | (121,341)            |
| <b>Other Local Revenue</b>               |               |                |                |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 8660 Interest Revenue                    | -             | 4,111          | 541            | 544            | 857            | 857            | 857            | 857            | 857            | 857            | 857            | 857            | -                 | 12,054           | 10,286                | 1,767                |
|  | -             | 4,111          | 541            | 544            | 857            | 857            | 857            | 857            | 857            | 857            | 857            | 857            | -                 | 12,054           | 10,286                | 1,767                |
| <b>Total Revenue</b>                     | <b>24,252</b> | <b>200,776</b> | <b>216,608</b> | <b>312,802</b> | <b>641,874</b> | <b>755,985</b> | <b>732,499</b> | <b>641,874</b> | <b>903,205</b> | <b>658,568</b> | <b>567,944</b> | <b>567,944</b> | <b>765,668</b>    | <b>6,989,999</b> | <b>8,068,713</b>      | <b>(1,078,714)</b>   |
| <b>Expenses</b>                          |               |                |                |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| <b>Certificated Salaries</b>             |               |                |                |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 1100 Teachers' Salaries                  | 210,202       | 204,499        | 205,845        | 202,910        | 217,000        | 217,000        | 217,000        | 217,000        | 217,000        | 217,000        | 217,000        | 217,000        | -                 | 2,559,459        | 2,365,482             | (193,977)            |
| 1175 Teachers' Extra Duty/Stipends       | 9,816         | 8,986          | 481,844        | 8,757          | 12,267         | 12,267         | 12,267         | 12,267         | 12,267         | 12,267         | 12,267         | 12,267         | -                 | 607,535          | 702,557               | 95,021               |
| 1200 Pupil Support Salaries              | 26,889        | 29,394         | 83,481         | 28,965         | 28,458         | 28,458         | 28,458         | 28,458         | 28,458         | 28,458         | 28,458         | 28,458         | -                 | 396,394          | 255,494               | (140,900)            |
| 1300 Administrators' Salaries            | 20,219        | 24,022         | 67,877         | 20,690         | 21,840         | 21,840         | 21,840         | 21,840         | 21,840         | 21,840         | 21,840         | 21,840         | -                 | 307,528          | 326,475               | 18,946               |
|  | 267,126       | 266,901        | 839,047        | 261,322        | 279,565        | 279,565        | 279,565        | 279,565        | 279,565        | 279,565        | 279,565        | 279,565        | -                 | 3,870,916        | 3,650,007             | (220,909)            |
| <b>Classified Salaries</b>               |               |                |                |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 2100 Instructional Salaries              | -             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                 | -                | 17,476                | 17,476               |
| 2200 Support Salaries                    | 779           | 779            | 2,643          | 779            | 838            | 838            | 838            | 838            | 838            | 838            | 838            | 838            | -                 | 11,684           | -                     | (11,684)             |
| 2300 Classified Administrators' Salaries | 8,705         | 8,706          | 29,182         | 8,651          | 9,204          | 9,204          | 9,204          | 9,204          | 9,204          | 9,204          | 9,204          | 9,204          | -                 | 128,876          | 50,349                | (78,527)             |
| 2400 Clerical and Office Staff Salaries  | 3,457         | 3,835          | 11,145         | 4,455          | 4,215          | 4,215          | 4,215          | 4,215          | 4,215          | 4,215          | 4,215          | 4,215          | -                 | 56,616           | 15,567                | (41,048)             |
|  | 12,941        | 13,320         | 42,970         | 13,885         | 14,257         | 14,257         | 14,257         | 14,257         | 14,257         | 14,257         | 14,257         | 14,257         | -                 | 197,175          | 83,392                | (113,783)            |
| <b>Benefits</b>                          |               |                |                |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 3101 STRS                                | 46,615        | 48,094         | 68,844         | 45,549         | 55,598         | 55,598         | 55,598         | 55,598         | 55,598         | 55,598         | 55,598         | 55,598         | -                 | 653,890          | 697,151               | 43,261               |
| 3301 OASDI                               | 1,741         | 1,867          | 6,077          | 1,708          | 767            | 767            | 767            | 767            | 767            | 767            | 767            | 767            | -                 | 17,529           | 3,591                 | (13,939)             |
| 3311 Medicare                            | 3,926         | 7,670          | 12,650         | 3,849          | 4,400          | 4,400          | 4,400          | 4,400          | 4,400          | 4,400          | 4,400          | 4,400          | -                 | 63,297           | 53,732                | (9,565)              |
| 3401 Health and Welfare                  | (1,544)       | 66,060         | 22,460         | 42,952         | 35,572         | 35,572         | 35,572         | 35,572         | 35,572         | 35,572         | 35,572         | 35,572         | -                 | 414,502          | 417,340               | 2,837                |
| 3501 State Unemployment                  | 105           | 245            | 210            | 34             | 11,130         | 11,130         | 55,651         | 44,521         | 22,261         | 11,130         | 11,130         | 11,130         | -                 | 178,678          | 204,261               | 25,583               |
| 3601 Workers' Compensation               | 6,961         | (2,127)        | -              | 3,552          | 4,249          | 4,249          | 4,249          | 4,249          | 4,249          | 4,249          | 4,249          | 4,249          | -                 | 42,374           | 51,879                | 9,505                |
| 3901 Other Benefits                      | 8,539         | 17,093         | 22,778         | 8,920          | 8,509          | 8,509          | 8,509          | 8,509          | 8,509          | 8,509          | 8,509          | 8,509          | -                 | 125,400          | 29,628                | (95,771)             |
|  | 66,343        | 138,902        | 133,019        | 106,564        | 120,225        | 120,225        | 164,746        | 153,616        | 131,355        | 120,225        | 120,225        | 120,225        | -                 | 1,495,670        | 1,457,582             | (38,088)             |
| <b>Books and Supplies</b>                |               |                |                |                |                |                |                |                |                |                |                |                |                   |                  |                       |                      |
| 4100 Textbooks and Core Materials        | 2,592         | 23,136         | 7,669          | 12,041         | 9,941          | 9,941          | 9,941          | 9,941          | 9,941          | 9,941          | 9,941          | 9,941          | -                 | 124,969          | 61,600                | (63,369)             |
| 4200 Books and Reference Materials       | -             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                 | -                | 417,600               | 417,600              |
| 4302 School Supplies                     | 20,525        | 256            | 146            | 682            | 520            | -              | -              | 277            | 269            | 387            | 387            | 387            | 52,665            | 76,502           | 39,500                | (37,002)             |
| 4305 Software                            | 84,452        | 10,659         | 5,944          | 16,514         | 17,430         | 17,430         | 17,430         | 17,430         | 17,430         | 17,430         | 17,430         | 17,430         | -                 | 257,006          | 498,900               | 241,894              |
| 4310 Office Expense                      | 119           | 590            | 8,331          | 3,562          | 877            | 877            | 877            | 877            | 877            | 877            | 877            | 877            | -                 | 19,614           | 14,200                | (5,414)              |
| 4311 Business Meals                      | -             | 760            | 4              | 6              | 266            | 266            | 266            | 266            | 266            | 266            | 266            | 266            | -                 | 2,896            | 4,200                 | 1,304                |
| 4400 Noncapitalized Equipment            | 284           | 1,499          | 240            | (35)           | 57             | -              | -              | 30             | 29             | 42             | 42             | 42             | 5,730             | 7,960            | 175,000               | 167,040              |
|  | 107,972       | 36,900         | 22,334         | 32,770         | 29,090         | 28,513         | 28,513         | 28,820         | 28,812         | 28,943         | 28,943         | 28,943         | 58,395            | 488,949          | 1,211,000             | 722,051              |

## CalOps Monterey Bay

## Monthly Cash Flow/Forecast FY24-25

Revised 12/2/24

ADA = 481.18



|   | Jul-24           | Aug-24           | Sep-24           | Oct-24           | Nov-24         | Dec-24         | Jan-25         | Feb-25         | Mar-25         | Apr-25         | May-25         | Jun-25         | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|---|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------|--------------------|--------------------------|-------------------------|
| <b>Subagreement Services</b>                |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| 5102 Special Education                      | 391              | 1,780            | 4,155            | 6,725            | 7,004          | 7,004          | 7,004          | 7,004          | 7,004          | 7,004          | 7,004          | 7,004          | -                    | 69,083             | 464,100                  | 395,017                 |
| 5103 Substitute Teacher                     | -                | -                | -                | -                | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | 12,400                   | 12,400                  |
| 5105 Security                               | -                | -                | 69               | -                | 25             | 25             | 25             | 25             | 25             | 25             | 25             | 25             | -                    | 268                | -                        | (268)                   |
| 5106 Other Educational Consultants          | 2,680            | (2,680)          | -                | -                | 385            | -              | -              | 205            | 199            | 286            | 286            | 286            | 38,940               | 40,587             | 69,100                   | 28,513                  |
| 5107 Instructional Services                 | -                | -                | -                | -                | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | 26,300                   | 26,300                  |
|   | 3,071            | (900)            | 4,224            | 6,725            | 7,414          | 7,029          | 7,029          | 7,233          | 7,228          | 7,315          | 7,315          | 7,315          | 38,940               | 109,937            | 571,900                  | 461,963                 |
| <b>Operations and Housekeeping</b>          |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| 5201 Auto and Travel                        | 56               | 3,136            | 35,701           | 298              | 2,183          | 2,183          | 2,183          | 2,183          | 2,183          | 2,183          | 2,183          | 2,183          | -                    | 56,659             | 400                      | (56,259)                |
| 5300 Dues & Memberships                     | -                | 18,351           | 1,633            | 115              | 5,238          | 5,238          | 5,238          | 5,238          | 5,238          | 5,238          | 5,238          | 5,238          | -                    | 62,004             | 14,400                   | (47,604)                |
| 5400 Insurance                              | 366              | 4,262            | 1,066            | -                | 1,016          | 1,016          | 1,016          | 1,016          | 1,016          | 1,016          | 1,016          | 1,016          | -                    | 13,819             | 10,600                   | (3,219)                 |
| 5501 Utilities                              | -                | -                | -                | -                | 32             | 32             | 32             | 32             | 32             | 32             | 32             | 32             | -                    | 256                | 600                      | 344                     |
| 5502 Janitorial Services                    | -                | 81               | (7)              | -                | 154            | 154            | 154            | 154            | 154            | 154            | 154            | 154            | -                    | 1,304              | 1,400                    | 96                      |
| 5516 Miscellaneous Expense                  | -                | -                | -                | -                | 18             | 18             | 18             | 18             | 18             | 18             | 18             | 18             | -                    | 144                | -                        | (144)                   |
| 5900 Communications                         | 408              | 348              | 375              | 310              | 828            | 828            | 828            | 828            | 828            | 828            | 828            | 828            | -                    | 8,062              | 1,700                    | (6,362)                 |
| 5901 Postage and Shipping                   | -                | 256              | -                | 40               | 253            | 253            | 253            | 253            | 253            | 253            | 253            | 253            | -                    | 2,318              | 15,900                   | 13,582                  |
|   | 830              | 26,434           | 38,768           | 763              | 9,721          | 9,721          | 9,721          | 9,721          | 9,721          | 9,721          | 9,721          | 9,721          | -                    | 144,566            | 45,000                   | (99,566)                |
| <b>Facilities, Repairs and Other Leases</b> |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| 5601 Rent                                   | -                | -                | -                | -                | 2,449          | 2,449          | 2,449          | 2,449          | 2,449          | 2,449          | 2,449          | 2,449          | -                    | 19,595             | 10,500                   | (9,095)                 |
| 5602 Additional Rent                        | -                | 94               | -                | -                | 1,356          | 1,356          | 1,356          | 1,356          | 1,356          | 1,356          | 1,356          | 1,356          | -                    | 10,940             | 1,900                    | (9,040)                 |
| 5603 Equipment Leases                       | -                | -                | -                | -                | 175            | 175            | 175            | 175            | 175            | 175            | 175            | 175            | -                    | 1,402              | 300                      | (1,102)                 |
| 5604 Other Leases                           | -                | -                | 9,265            | -                | 765            | 765            | 765            | 765            | 765            | 765            | 765            | 765            | -                    | 15,383             | 500                      | (14,883)                |
| 5610 Repairs and Maintenance                | -                | 81               | -                | -                | 234            | 234            | 234            | 234            | 234            | 234            | 234            | 234            | -                    | 1,951              | 300                      | (1,651)                 |
|   | -                | 175              | 9,265            | -                | 4,979          | 4,979          | 4,979          | 4,979          | 4,979          | 4,979          | 4,979          | 4,979          | -                    | 49,271             | 13,500                   | (35,771)                |
| <b>Professional/Consulting Services</b>     |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
| 5801 IT                                     | 24,924           | -                | -                | 4,299            | 5,122          | 5,122          | 5,122          | 5,122          | 5,122          | 5,122          | 5,122          | 5,122          | -                    | 70,201             | 224,800                  | 154,599                 |
| 5802 Audit & Taxes                          | -                | -                | -                | -                | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | 22,400                   | 22,400                  |
| 5803 Legal                                  | -                | 927              | 897              | 1,084            | 1,318          | 1,318          | 1,318          | 1,318          | 1,318          | 1,318          | 1,318          | 1,318          | -                    | 13,450             | 10,000                   | (3,450)                 |
| 5804 Professional Development               | 564              | 1,038            | 3,150            | 1,164            | 864            | 864            | 864            | 864            | 864            | 864            | 864            | 864            | -                    | 12,828             | 76,800                   | 63,972                  |
| 5805 General Consulting                     | 1,352            | 1,400            | 1,179            | 2,189            | 945            | 945            | 945            | 945            | 945            | 945            | 945            | 945            | -                    | 13,683             | 193,400                  | 179,717                 |
| 5806 Special Activities/Field Trips         | -                | 130              | -                | 637              | 306            | -              | -              | 163            | 158            | 228            | 228            | 228            | 30,992               | 33,070             | 0                        | (33,070)                |
| 5807 Bank Charges                           | -                | -                | -                | -                | 20             | 20             | 20             | 20             | 20             | 20             | 20             | 20             | -                    | 164                | 100                      | (64)                    |
| 5808 Printing                               | -                | -                | -                | 1                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | -                    | 3                  | 200                      | 197                     |
| 5809 Other taxes and fees                   | -                | 18               | 258              | 273              | 1,029          | 1,029          | 1,029          | 1,029          | 1,029          | 1,029          | 1,029          | 1,029          | -                    | 8,785              | 21,800                   | 13,015                  |
| 5810 Payroll Service Fee                    | -                | -                | 680              | -                | 40             | 40             | 40             | 40             | 40             | 40             | 40             | 40             | -                    | 1,003              | -                        | (1,003)                 |
| 5811 Management Fee                         | 13,905           | 13,490           | 13,447           | 13,447           | 11,650         | 11,650         | 11,650         | 11,650         | 11,650         | 11,650         | 11,650         | 11,650         | (7,689)              | 139,800            | 161,374                  | 21,574                  |
| 5812 District Oversight Fee                 | -                | -                | -                | -                | 5,882          | 6,122          | 5,882          | 5,882          | 8,624          | 5,271          | 5,271          | 5,271          | 12,216               | 60,420             | 70,301                   | 9,881                   |
| 5814 SPED Encroachment                      | 350              | 350              | 630              | -                | 1,521          | 1,521          | 1,521          | 1,521          | 1,134          | 1,134          | 1,134          | 1,134          | 2,569                | 14,519             | -                        | (14,519)                |
| 5815 Public Relations/Recruitment           | -                | 2,291            | 6,600            | 6,667            | 2,630          | 2,630          | 2,630          | 2,630          | 2,630          | 2,630          | 2,630          | 2,630          | -                    | 36,595             | 76,800                   | 40,205                  |
|   | 41,095           | 19,644           | 26,841           | 29,761           | 31,328         | 31,263         | 31,022         | 31,185         | 33,536         | 30,253         | 30,253         | 30,253         | 38,088               | 404,521            | 857,975                  | 453,454                 |
| <b>Depreciation</b>                         |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
|   | -                | -                | -                | -                | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | -                        | -                       |
| <b>Interest</b>                             |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                      |                    |                          |                         |
|   | -                | -                | -                | -                | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | -                        | -                       |
| <b>Total Expenses</b>                       | <b>499,378</b>   | <b>501,376</b>   | <b>1,116,468</b> | <b>451,790</b>   | <b>496,580</b> | <b>495,553</b> | <b>539,833</b> | <b>529,377</b> | <b>509,454</b> | <b>495,259</b> | <b>495,259</b> | <b>495,259</b> | <b>135,422</b>       | <b>6,761,006</b>   | <b>7,890,356</b>         | <b>1,129,350</b>        |
| <b>Monthly Surplus (Deficit)</b>            | <b>(475,126)</b> | <b>(300,600)</b> | <b>(899,860)</b> | <b>(138,988)</b> | <b>145,294</b> | <b>260,433</b> | <b>192,666</b> | <b>112,497</b> | <b>393,752</b> | <b>163,309</b> | <b>72,685</b>  | <b>72,685</b>  | <b>630,246</b>       | <b>228,993</b>     | <b>178,357</b>           | <b>50,636</b>           |
|   |                  |                  |                  |                  |                |                |                |                |                |                |                |                |                      | 3.3%               |                          |                         |



**CalOps Monterey Bay****Monthly Cash Flow/Forecast FY24-25**

Revised 12/2/24

ADA = 481.18

**Cash Flow Adjustments**

|                                      | Jul-24           | Aug-24           | Sep-24           | Oct-24           | Nov-24           | Dec-24           | Jan-25           | Feb-25           | Mar-25           | Apr-25           | May-25           | Jun-25           | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|--------------------|--------------------------|-------------------------|
| Monthly Surplus (Deficit)            | (475,126)        | (300,600)        | (899,860)        | (138,988)        | 145,294          | 260,433          | 192,666          | 112,497          | 393,752          | 163,309          | 72,685           | 72,685           | 630,246              | 228,993            |                          |                         |
| Cash flows from operating activities |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| Depreciation/Amortization            | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Public Funding Receivables           | 2,051,172        | 28,087           | 76,522           | 58,829           | -                | -                | (778,198)        | -                | -                | -                | -                | -                | (765,668)            | 670,744            |                          |                         |
| Grants and Contributions Rec.        | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Due To/From Related Parties          | 518,040          | (1,451,578)      | 1,104,190        | (475,492)        | -                | -                | -                | -                | -                | -                | -                | -                | -                    | (304,840)          |                          |                         |
| Prepaid Expenses                     | 88,642           | 2,812            | -                | (3,307)          | -                | -                | -                | -                | -                | -                | -                | -                | -                    | 88,147             |                          |                         |
| Other Assets                         | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Accounts Payable                     | (113,810)        | 76,768           | 6,233            | (74,146)         | -                | -                | -                | -                | -                | -                | -                | -                | 135,422              | 30,467             |                          |                         |
| Accrued Expenses                     | (14,054)         | (407,067)        | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | (421,121)          |                          |                         |
| Other Liabilities                    | 13,218           | 4,040            | 4,040            | 7,271            | -                | -                | -                | -                | -                | -                | -                | -                | -                    | 28,569             |                          |                         |
| Deferred Revenue                     | -                | -                | -                | -                | -                | -                | (52,403)         | -                | -                | (52,403)         | -                | -                | (314,421)            | (419,228)          |                          |                         |
| Cash flows from investing activities |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| Purchases of Prop. And Equip.        | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Notes Receivable                     | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Cash flows from financing activities |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                      |                    |                          |                         |
| Proceeds from Factoring              | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Payments on Factoring                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Proceeds(Payments) on Debt           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                    | -                  |                          |                         |
| Total Change in Cash                 | 2,068,082        | (2,047,537)      | 291,125          | (625,833)        | 145,294          | 260,433          | (637,935)        | 112,497          | 393,752          | 110,906          | 72,685           | 72,685           |                      |                    |                          |                         |
| Cash, Beginning of Month             | 2,134,316        | 4,202,398        | 2,154,860        | 2,445,985        | 1,820,152        | 1,965,446        | 2,225,879        | 1,587,944        | 1,700,441        | 2,094,193        | 2,205,099        | 2,277,784        |                      |                    |                          |                         |
| <b>Cash, End of Month</b>            | <b>4,202,398</b> | <b>2,154,860</b> | <b>2,445,985</b> | <b>1,820,152</b> | <b>1,965,446</b> | <b>2,225,879</b> | <b>1,587,944</b> | <b>1,700,441</b> | <b>2,094,193</b> | <b>2,205,099</b> | <b>2,277,784</b> | <b>2,350,469</b> |                      |                    |                          |                         |
| 15%                                  | 1,014,151        | 1,014,151        | 1,014,151        | 1,014,151        | 1,014,151        | 1,014,151        | 1,014,151        | 1,014,151        | 1,014,151        | 1,014,151        | 1,014,151        | 1,014,151        | 1,014,151            |                    |                          |                         |

| Cert.     | Instr.  |
|-----------|---------|
| 67.4%     | 83.9%   |
| 2,213,386 | 273,799 |

| Pupil:Teacher Ratio |
|---------------------|
| 20.49 :1            |

## CalOps Central Coast

## Monthly Cash Flow/ForecastFY24-25

Revised 12/2/24

ADA = 139.16



|  | Jul-24        | Aug-24        | Sep-24        | Oct-24        | Nov-24         | Dec-24         | Jan-25         | Feb-25         | Mar-25         | Apr-25         | May-25         | Jun-25         | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Forecast Total | Favorable /<br>(Unfav.) |
|--|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------|--------------------|----------------------------|-------------------------|
| <b>Revenues</b>                          |               |               |               |               |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| <b>State Aid - Revenue Limit</b>         |               |               |               |               |                |                |                |                |                |                |                |                |                      |                    | <b>ADA = 137.47</b>        |                         |
| 8011 LCFF State Aid                      | 42,845        | 40,783        | 75,265        | 75,265        | 77,946         | 77,946         | 77,946         | 77,946         | 66,161         | 66,161         | 66,161         | 66,161         | 66,162               | 876,747            | 876,343                    | 404                     |
| 8012 Education Protection Account        | -             | -             | 6,746         | -             | -              | 6,958          | -              | -              | 6,958          | -              | -              | -              | 7,170                | 27,832             | 27,493                     | 339                     |
| 8096 In Lieu of Property Taxes           | -             | -             | -             | -             | 68,416         | 68,416         | 68,416         | 68,416         | 197,362        | 98,681         | 98,681         | 98,681         | 98,681               | 865,749            | 843,821                    | 21,929                  |
|  | 42,845        | 40,783        | 82,011        | 75,265        | 146,362        | 153,320        | 146,362        | 146,362        | 270,481        | 164,842        | 164,842        | 164,842        | 172,013              | 1,770,328          | 1,747,657                  | 22,671                  |
| <b>Federal Revenue</b>                   |               |               |               |               |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| 8181 Special Education - Entitlement     | -             | -             | -             | -             | 1,680          | 1,680          | 1,680          | 1,680          | 2,436          | 2,436          | 2,436          | 2,436          | 2,436                | 18,898             | 17,871                     | 1,027                   |
| 8290 Title I, Part A - Basic Low Income  | -             | -             | -             | -             | -              | 17,313         | -              | -              | -              | -              | -              | -              | -                    | 23,084             | 14,751                     | 8,333                   |
| 8291 Title II, Part A - Teacher Quality  | -             | -             | -             | -             | -              | 3,036          | -              | -              | -              | -              | -              | -              | -                    | 4,048              | 2,946                      | 1,102                   |
|  | -             | -             | -             | -             | 1,680          | 22,029         | 1,680          | 1,680          | 2,436          | 2,436          | 2,436          | 2,436          | 9,219                | 46,030             | 35,568                     | 10,462                  |
| <b>Other State Revenue</b>               |               |               |               |               |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| 8311 State Special Education             | 5,839         | 5,839         | 10,510        | -             | 10,763         | 10,763         | 10,763         | 10,763         | 11,165         | 11,165         | 11,165         | 11,165         | 11,165               | 121,067            | 123,238                    | (2,171)                 |
| 8550 Mandated Cost                       | -             | -             | -             | -             | -              | 5,073          | -              | -              | -              | -              | -              | -              | -                    | 5,073              | 5,019                      | 54                      |
| 8560 State Lottery                       | -             | -             | -             | -             | -              | -              | 9,382          | -              | -              | 9,382          | -              | -              | 19,227               | 37,991             | 34,229                     | 3,761                   |
| 8599 Other State Revenue                 | 560           | 560           | 1,008         | 1,008         | 626            | 626            | 12,820         | 626            | 626            | 12,820         | 626            | 626            | 23,760               | 56,294             | 55,649                     | 645                     |
|  | 6,399         | 6,399         | 11,518        | 1,008         | 11,389         | 16,462         | 32,965         | 11,389         | 11,791         | 33,367         | 11,791         | 11,791         | 54,152               | 220,424            | 218,135                    | 2,289                   |
| <b>Other Local Revenue</b>               |               |               |               |               |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| 8660 Interest Revenue                    | -             | 1,489         | -             | 3,825         | 877            | 877            | 877            | 877            | 877            | 877            | 877            | 877            | -                    | 12,328             | 10,521                     | 1,807                   |
|  | -             | 1,489         | -             | 3,825         | 877            | 877            | 877            | 877            | 877            | 877            | 877            | 877            | -                    | 12,328             | 10,521                     | 1,807                   |
| <b>Total Revenue</b>                     | <b>49,244</b> | <b>48,671</b> | <b>93,529</b> | <b>80,098</b> | <b>160,308</b> | <b>192,688</b> | <b>181,884</b> | <b>160,308</b> | <b>285,585</b> | <b>201,522</b> | <b>179,946</b> | <b>179,946</b> | <b>235,384</b>       | <b>2,049,110</b>   | <b>2,011,881</b>           | <b>37,229</b>           |
| <b>Expenses</b>                          |               |               |               |               |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| <b>Certificated Salaries</b>             |               |               |               |               |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| 1100 Teachers' Salaries                  | 48,506        | 43,463        | 47,496        | 46,819        | 62,758         | 62,758         | 62,758         | 62,758         | 62,758         | 62,758         | 62,758         | 62,758         | -                    | 688,346            | 600,197                    | (88,149)                |
| 1175 Teachers' Extra Duty/Stipends       | 2,265         | 2,072         | 111,194       | 2,020         | 3,548          | 3,548          | 3,548          | 3,548          | 3,548          | 3,548          | 3,548          | 3,548          | -                    | 145,931            | 178,261                    | 32,329                  |
| 1200 Pupil Support Salaries              | 6,204         | 6,710         | 19,264        | 6,683         | 8,230          | 8,230          | 8,230          | 8,230          | 8,230          | 8,230          | 8,230          | 8,230          | -                    | 104,703            | 64,827                     | (39,876)                |
| 1300 Administrators' Salaries            | 4,666         | 5,543         | 15,664        | 4,774         | 6,316          | 6,316          | 6,316          | 6,316          | 6,316          | 6,316          | 6,316          | 6,316          | -                    | 81,177             | 82,837                     | 1,660                   |
|  | 61,641        | 57,788        | 193,618       | 60,296        | 80,852         | 80,852         | 80,852         | 80,852         | 80,852         | 80,852         | 80,852         | 80,852         | -                    | 1,020,157          | 926,121                    | (94,036)                |
| <b>Classified Salaries</b>               |               |               |               |               |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| 2100 Instructional Salaries              | -             | -             | -             | -             | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | 4,434                      | 4,434                   |
| 2200 Support Salaries                    | 180           | 180           | 610           | 180           | 242            | 242            | 242            | 242            | 242            | 242            | 242            | 242            | -                    | 3,089              | -                          | (3,089)                 |
| 2300 Classified Administrators' Salaries | 2,009         | 2,009         | 6,734         | 1,996         | 2,662          | 2,662          | 2,662          | 2,662          | 2,662          | 2,662          | 2,662          | 2,662          | -                    | 34,043             | 12,775                     | (21,268)                |
| 2400 Clerical and Office Staff Salaries  | 798           | 885           | 2,571         | 1,028         | 1,219          | 1,219          | 1,219          | 1,219          | 1,219          | 1,219          | 1,219          | 1,219          | -                    | 15,035             | 3,950                      | (11,085)                |
|  | 2,987         | 3,074         | 9,915         | 3,204         | 4,123          | 4,123          | 4,123          | 4,123          | 4,123          | 4,123          | 4,123          | 4,123          | -                    | 52,167             | 21,159                     | (31,007)                |
| <b>Benefits</b>                          |               |               |               |               |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| 3101 STRS                                | 10,756        | 11,097        | 15,886        | 10,510        | 17,645         | 17,645         | 17,645         | 17,645         | 17,645         | 17,645         | 17,645         | 17,645         | -                    | 189,410            | 176,889                    | (12,520)                |
| 3301 OASDI                               | 402           | 431           | 1,403         | 394           | 242            | 242            | 242            | 242            | 242            | 242            | 242            | 242            | -                    | 4,570              | 911                        | (3,659)                 |
| 3311 Medicare                            | 906           | 1,770         | 2,919         | 888           | 1,396          | 1,396          | 1,396          | 1,396          | 1,396          | 1,396          | 1,396          | 1,396          | -                    | 17,653             | 13,633                     | (4,019)                 |
| 3401 Health and Welfare                  | (300)         | 16,352        | 5,650         | 10,683        | 10,288         | 10,288         | 10,288         | 10,288         | 10,288         | 10,288         | 10,288         | 10,288         | -                    | 114,686            | 105,892                    | (8,793)                 |
| 3501 State Unemployment                  | 24            | 56            | 48            | 7             | 3,542          | 3,542          | 17,708         | 14,166         | 7,083          | 3,542          | 3,542          | 3,542          | -                    | 56,801             | 56,204                     | (597)                   |
| 3601 Workers' Compensation               | 1,181         | (65)          | -             | 820           | 1,348          | 1,348          | 1,348          | 1,348          | 1,348          | 1,348          | 1,348          | 1,348          | -                    | 12,721             | 13,163                     | 443                     |
| 3901 Other Benefits                      | 1,971         | 3,944         | 5,257         | 2,058         | 2,700          | 2,700          | 2,700          | 2,700          | 2,700          | 2,700          | 2,700          | 2,700          | -                    | 34,829             | 7,518                      | (27,311)                |
|  | 14,940        | 33,585        | 31,163        | 25,360        | 37,161         | 37,161         | 51,327         | 47,786         | 40,702         | 37,161         | 37,161         | 37,161         | -                    | 430,668            | 374,211                    | (56,457)                |
| <b>Books and Supplies</b>                |               |               |               |               |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| 4100 Textbooks and Core Materials        | 598           | 5,340         | 1,770         | 2,779         | 2,875          | 2,875          | 2,875          | 2,875          | 2,875          | 2,875          | 2,875          | 2,875          | -                    | 33,488             | 17,300                     | (16,188)                |
| 4200 Books and Reference Materials       | -             | -             | -             | -             | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | 93,200                     | 93,200                  |
| 4302 School Supplies                     | 4,737         | 61            | 33            | 158           | 133            | -              | -              | 74             | 72             | 138            | 138            | 138            | 16,443               | 22,125             | 3,400                      | (18,725)                |
| 4305 Software                            | 19,216        | 2,465         | 1,372         | 2,882         | 5,041          | 5,041          | 5,041          | 5,041          | 5,041          | 5,041          | 5,041          | 5,041          | -                    | 66,261             | 114,900                    | 48,639                  |
| 4310 Office Expense                      | 28            | 122           | 1,944         | 822           | 253            | 253            | 253            | 253            | 253            | 253            | 253            | 253            | -                    | 4,944              | 4,300                      | (644)                   |
| 4311 Business Meals                      | -             | 191           | 1             | 1             | 77             | 77             | 77             | 77             | 77             | 77             | 77             | 77             | -                    | 808                | 1,000                      | 192                     |
| 4400 Noncapitalized Equipment            | 65            | 346           | 55            | (9)           | 14             | -              | -              | 8              | 8              | 15             | 15             | 15             | 1,771                | 2,302              | 25,100                     | 22,798                  |
|  | 24,644        | 8,525         | 5,175         | 6,633         | 8,393          | 8,246          | 8,246          | 8,328          | 8,326          | 8,399          | 8,399          | 8,399          | 18,214               | 129,928            | 259,200                    | 129,272                 |

## CalOps Central Coast

## Monthly Cash Flow/ForecastFY24-25

Revised 12/2/24

ADA = 139.16



|   | Jul-24          | Aug-24          | Sep-24           | Oct-24          | Nov-24         | Dec-24         | Jan-25         | Feb-25         | Mar-25         | Apr-25         | May-25         | Jun-25         | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Forecast Total | Favorable /<br>(Unfav.) |
|---|-----------------|-----------------|------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------|--------------------|----------------------------|-------------------------|
| <b>Subagreement Services</b>                |                 |                 |                  |                 |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| 5102 Special Education                      | 94              | 1,018           | -                | 249             | 2,026          | 2,026          | 2,026          | 2,026          | 2,026          | 2,026          | 2,026          | 2,026          | -                    | 17,566             | 91,100                     | 73,534                  |
| 5103 Substitute Teacher                     | -               | -               | -                | -               | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | 5,800                      | 5,800                   |
| 5105 Security                               | -               | -               | 16               | -               | 7              | 7              | 7              | 7              | 7              | 7              | 7              | 7              | -                    | 73                 | -                          | (73)                    |
| 5106 Other Educational Consultants          | 640             | (640)           | -                | -               | 91             | -              | -              | 51             | 49             | 95             | 95             | 95             | 11,263               | 11,738             | 16,500                     | 4,762                   |
| 5107 Instructional Services                 | -               | -               | -                | -               | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | 3,600                      | 3,600                   |
|   | 734             | 378             | 16               | 249             | 2,124          | 2,033          | 2,033          | 2,083          | 2,082          | 2,127          | 2,127          | 2,127          | 11,263               | 29,377             | 117,000                    | 87,623                  |
| <b>Operations and Housekeeping</b>          |                 |                 |                  |                 |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| 5201 Auto and Travel                        | 13              | 1,956           | 9,330            | 317             | 631            | 631            | 631            | 631            | 631            | 631            | 631            | 631            | -                    | 16,668             | 3,100                      | (13,568)                |
| 5300 Dues & Memberships                     | -               | 4,321           | 1,706            | 26              | 1,515          | 1,515          | 1,515          | 1,515          | 1,515          | 1,515          | 1,515          | 1,515          | -                    | 18,172             | 4,200                      | (13,972)                |
| 5400 Insurance                              | 88              | 559             | 246              | -               | 294            | 294            | 294            | 294            | 294            | 294            | 294            | 294            | -                    | 3,243              | 2,500                      | (743)                   |
| 5501 Utilities                              | -               | -               | -                | -               | 9              | 9              | 9              | 9              | 9              | 9              | 9              | 9              | -                    | 74                 | 100                        | 26                      |
| 5502 Janitorial Services                    | -               | 18              | (2)              | -               | 44             | 44             | 44             | 44             | 44             | 44             | 44             | 44             | -                    | 372                | 300                        | (72)                    |
| 5516 Miscellaneous Expense                  | -               | 16              | -                | -               | 5              | 5              | 5              | 5              | 5              | 5              | 5              | 5              | -                    | 58                 | -                          | (58)                    |
| 5900 Communications                         | 94              | 80              | 87               | 72              | 239            | 239            | 239            | 239            | 239            | 239            | 239            | 239            | -                    | 2,248              | 400                        | (1,848)                 |
| 5901 Postage and Shipping                   | -               | 59              | -                | 9               | 73             | 73             | 73             | 73             | 73             | 73             | 73             | 73             | -                    | 653                | 4,300                      | 3,647                   |
|   | 195             | 7,009           | 11,367           | 424             | 2,811          | 2,811          | 2,811          | 2,811          | 2,811          | 2,811          | 2,811          | 2,811          | -                    | 41,487             | 14,900                     | (26,587)                |
| <b>Facilities, Repairs and Other Leases</b> |                 |                 |                  |                 |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| 5601 Rent                                   | -               | -               | -                | -               | 708            | 708            | 708            | 708            | 708            | 708            | 708            | 708            | -                    | 5,667              | 2,000                      | (3,667)                 |
| 5602 Additional Rent                        | -               | 22              | -                | -               | 392            | 392            | 392            | 392            | 392            | 392            | 392            | 392            | -                    | 3,159              | 900                        | (2,259)                 |
| 5603 Equipment Leases                       | -               | -               | -                | -               | 51             | 51             | 51             | 51             | 51             | 51             | 51             | 51             | -                    | 406                | 4,700                      | 4,294                   |
| 5604 Other Leases                           | -               | -               | 2,274            | -               | 221            | 221            | 221            | 221            | 221            | 221            | 221            | 221            | -                    | 4,043              | 100                        | (3,943)                 |
| 5610 Repairs and Maintenance                | -               | 19              | -                | -               | 68             | 68             | 68             | 68             | 68             | 68             | 68             | 68             | -                    | 560                | 100                        | (460)                   |
|   | -               | 41              | 2,274            | -               | 1,440          | 1,440          | 1,440          | 1,440          | 1,440          | 1,440          | 1,440          | 1,440          | -                    | 13,834             | 7,800                      | (6,034)                 |
| <b>Professional/Consulting Services</b>     |                 |                 |                  |                 |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
| 5801 IT                                     | 5,952           | -               | -                | 992             | 1,481          | 1,481          | 1,481          | 1,481          | 1,481          | 1,481          | 1,481          | 1,481          | -                    | 18,795             | 92,700                     | 73,905                  |
| 5802 Audit & Taxes                          | -               | -               | -                | -               | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | 4,700                      | 4,700                   |
| 5803 Legal                                  | -               | 214             | 207              | 250             | 381            | 381            | 381            | 381            | 381            | 381            | 381            | 381            | -                    | 3,720              | 2,300                      | (1,420)                 |
| 5804 Professional Development               | 130             | 239             | 727              | 269             | 250            | 250            | 250            | 250            | 250            | 250            | 250            | 250            | -                    | 3,364              | 18,100                     | 14,736                  |
| 5805 General Consulting                     | 312             | 323             | 272              | 505             | 273            | 273            | 273            | 273            | 273            | 273            | 273            | 273            | -                    | 3,599              | 43,400                     | 39,801                  |
| 5806 Special Activities/Field Trips         | -               | 31              | -                | 147             | 73             | -              | -              | 40             | 39             | 76             | 76             | 76             | 9,007                | 9,564              | 0                          | (9,564)                 |
| 5807 Bank Charges                           | -               | -               | -                | -               | 6              | 6              | 6              | 6              | 6              | 6              | 6              | 6              | -                    | 47                 | 700                        | 653                     |
| 5808 Printing                               | -               | -               | -                | -               | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | -                    | 1                  | -                          | (1)                     |
| 5809 Other taxes and fees                   | 21,139          | 5               | 60               | 63              | 298            | 298            | 298            | 298            | 298            | 298            | 298            | 298            | -                    | 23,649             | 6,100                      | (17,549)                |
| 5810 Payroll Service Fee                    | -               | -               | 157              | -               | 12             | 12             | 12             | 12             | 12             | 12             | 12             | 12             | -                    | 250                | -                          | (250)                   |
| 5811 Management Fee                         | 3,320           | 3,113           | 3,353            | 3,353           | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 2,861                | 48,000             | 48,000                     | -                       |
| 5812 District Oversight Fee                 | -               | -               | -                | -               | 1,464          | 1,533          | 1,464          | 1,464          | 2,705          | 1,648          | 1,648          | 1,648          | 4,129                | 17,703             | 17,477                     | (227)                   |
| 5814 SPED Encroachment                      | 84              | 84              | 152              | -               | 373            | 373            | 373            | 373            | 408            | 408            | 408            | 408            | 754                  | 4,199              | -                          | (4,199)                 |
| 5815 Public Relations/Recruitment           | -               | 529             | 1,544            | 1,539           | 760            | 760            | 760            | 760            | 760            | 760            | 760            | 760            | -                    | 9,696              | 23,500                     | 13,804                  |
|   | 30,937          | 4,538           | 6,472            | 7,118           | 9,371          | 9,368          | 9,299          | 9,339          | 10,614         | 9,594          | 9,594          | 9,594          | 16,750               | 142,588            | 256,977                    | 114,389                 |
| <b>Depreciation</b>                         |                 |                 |                  |                 |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
|   | -               | -               | -                | -               | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | -                          | -                       |
| <b>Interest</b>                             |                 |                 |                  |                 |                |                |                |                |                |                |                |                |                      |                    |                            |                         |
|   | -               | -               | -                | -               | -              | -              | -              | -              | -              | -              | -              | -              | -                    | -                  | -                          | -                       |
| <b>Total Expenses</b>                       | <b>136,078</b>  | <b>114,938</b>  | <b>260,000</b>   | <b>103,284</b>  | <b>146,276</b> | <b>146,035</b> | <b>160,131</b> | <b>156,763</b> | <b>150,951</b> | <b>146,508</b> | <b>146,508</b> | <b>146,508</b> | <b>46,227</b>        | <b>1,860,206</b>   | <b>1,977,368</b>           | <b>117,162</b>          |
| <b>Monthly Surplus (Deficit)</b>            | <b>(86,834)</b> | <b>(66,267)</b> | <b>(166,471)</b> | <b>(23,186)</b> | <b>14,032</b>  | <b>46,653</b>  | <b>21,752</b>  | <b>3,545</b>   | <b>134,634</b> | <b>55,014</b>  | <b>33,438</b>  | <b>33,438</b>  | <b>189,156</b>       | <b>188,904</b>     | <b>34,514</b>              | <b>154,390</b>          |
|   |                 |                 |                  |                 |                |                |                |                |                |                |                |                |                      | 9.2%               |                            |                         |

**CalOps Central Coast****Monthly Cash Flow/ForecastFY24-25**

Revised 12/2/24

ADA = 139.16

**Cash Flow Adjustments**

|                                      | Jul-24    | Aug-24    | Sep-24    | Oct-24    | Nov-24    | Dec-24    | Jan-25    | Feb-25    | Mar-25    | Apr-25    | May-25    | Jun-25    | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Forecast Total | Favorable /<br>(Unfav.) |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|--------------------|----------------------------|-------------------------|
| Monthly Surplus (Deficit)            | (86,834)  | (66,267)  | (166,471) | (23,186)  | 14,032    | 46,653    | 21,752    | 3,545     | 134,634   | 55,014    | 33,438    | 33,438    | 189,156              | 188,904            |                            |                         |
| Cash flows from operating activities |           |           |           |           |           |           |           |           |           |           |           |           |                      |                    |                            |                         |
| Depreciation/Amortization            | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                    | -                  |                            |                         |
| Public Funding Receivables           | 83,847    | -         | 26,768    | -         | -         | -         | 372,232   | -         | -         | -         | -         | -         | (235,384)            | 247,463            |                            |                         |
| Grants and Contributions Rec.        | -         | 250       | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                    | 250                |                            |                         |
| Due To/From Related Parties          | 118,483   | (476,601) | 256,676   | 156,213   | -         | -         | -         | -         | -         | -         | -         | -         | -                    | 54,771             |                            |                         |
| Prepaid Expenses                     | 20,040    | 671       | -         | (763)     | -         | -         | -         | -         | -         | -         | -         | -         | -                    | 19,948             |                            |                         |
| Other Assets                         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                    | -                  |                            |                         |
| Accounts Payable                     | (23,605)  | 76,458    | (56,438)  | (17,977)  | -         | -         | -         | -         | -         | -         | -         | -         | 46,227               | 24,665             |                            |                         |
| Accrued Expenses                     | 849,845   | (92,497)  | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                    | 757,348            |                            |                         |
| Other Liabilities                    | -         | 2,062     | 1,856     | 1,856     | -         | -         | -         | -         | -         | -         | -         | -         | -                    | 5,774              |                            |                         |
| Deferred Revenue                     | -         | -         | -         | -         | -         | -         | (12,194)  | -         | -         | (12,194)  | -         | -         | (73,164)             | (97,552)           |                            |                         |
| Cash flows from investing activities |           |           |           |           |           |           |           |           |           |           |           |           |                      |                    |                            |                         |
| Purchases of Prop. And Equip.        | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                    | -                  |                            |                         |
| Notes Receivable                     | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                    | -                  |                            |                         |
| Cash flows from financing activities |           |           |           |           |           |           |           |           |           |           |           |           |                      |                    |                            |                         |
| Proceeds from Factoring              | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                    | -                  |                            |                         |
| Payments on Factoring                | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                    | -                  |                            |                         |
| Proceeds(Payments) on Debt           | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -                    | -                  |                            |                         |
| Total Change in Cash                 | 961,776   | (555,924) | 62,391    | 116,143   | 14,032    | 46,653    | 381,790   | 3,545     | 134,634   | 42,820    | 33,438    | 33,438    |                      |                    |                            |                         |
| Cash, Beginning of Month             | 480,337   | 1,442,113 | 886,189   | 948,580   | 1,064,723 | 1,078,755 | 1,125,408 | 1,507,198 | 1,510,743 | 1,645,377 | 1,688,197 | 1,721,635 |                      |                    |                            |                         |
| Cash, End of Month                   | 1,442,113 | 886,189   | 948,580   | 1,064,723 | 1,078,755 | 1,125,408 | 1,507,198 | 1,510,743 | 1,645,377 | 1,688,197 | 1,721,635 | 1,755,072 |                      |                    |                            |                         |

| Cert.   | Instr.   |
|---------|----------|
| 67.5%   | 77.3%    |
| 553,293 | (56,248) |

| Pupil:Teacher Ratio |
|---------------------|
| 19.82 :1            |

## Southern California

## Budget vs Actual

For the period ended October 31, 2024

|   | Current Period   |                  |                  | Current Year      |                   |                | Total Annual         |
|---|------------------|------------------|------------------|-------------------|-------------------|----------------|----------------------|
|   | Actual           | Budget           | Variance         | Actual            | Budget            | Variance       | FY25 Original Budget |
| <b>Revenue</b>  |                  |                  |                  |                   |                   |                |                      |
| State Aid - Revenue Limit                                 |                  |                  |                  |                   |                   |                |                      |
| LCFF Revenue  | \$ 1,547,337     | \$ 1,601,419     | \$ (54,082)      | \$ 4,813,938      | \$ 3,380,774      | \$ 1,433,164   | \$ 17,786,476        |
| Economic Protection Account Funding                       | 0                | 0                | 0                | 244,804           | 245,982           | (1,178)        | 983,929              |
| In Lieu of Property Taxes                                 | 3,672,379        | 3,521,751        | 150,628          | 11,935,233        | 11,445,690        | 489,543        | 44,004,370           |
| Total State Aid - Revenue Limit                           | 5,219,716        | 5,123,170        | 96,546           | 16,993,975        | 15,072,446        | 1,921,529      | 62,774,775           |
| Federal Revenue   |                  |                  |                  |                   |                   |                |                      |
| Federal Special Education - IDEA                          | 0                | 57,583           | (57,583)         | 0                 | 121,564           | (121,564)      | 639,554              |
| Title I, Part A - Basic Low Income                        | 0                | 0                | 0                | 0                 | 193,206           | (193,206)      | 772,825              |
| Title II, Part A - Teacher Quality                        | 38,436           | 0                | 38,436           | 38,436            | 34,596            | 3,840          | 138,384              |
| Title V, Part B - Charter School Grants                   | 14,555           | 0                | 14,555           | 14,555            | 0                 | 14,555         | 61,655               |
| Federal - Prior Year Adjustments                          | 0                | 0                | 0                | (17)              | 0                 | (17)           | 0                    |
| Total Federal Revenue                                     | 52,991           | 57,583           | (4,592)          | 52,974            | 349,366           | (296,392)      | 1,612,418            |
| Other State Revenue                                       |                  |                  |                  |                   |                   |                |                      |
| State Special Education - AB602                           | 0                | 397,095          | (397,095)        | 805,167           | 838,311           | (33,144)       | 4,410,409            |
| State - Mandated Cost Reimbursement                       | 0                | 0                | 0                | 0                 | 0                 | 0              | 177,172              |
| State - State Lottery                                     | 0                | 0                | 0                | 0                 | 0                 | 0              | 1,224,991            |
| Prior Year Revenues                                       | 0                | 0                | 0                | 32,779            | 0                 | 32,778         | 0                    |
| State - Other State Revenue                               | 36,598           | 709,638          | (673,040)        | 113,860           | 734,237           | (620,376)      | 2,995,982            |
| Total Other State Revenue                                 | 36,598           | 1,106,733        | (1,070,135)      | 951,806           | 1,572,548         | (620,742)      | 8,808,554            |
| Other Local Revenue                                       |                  |                  |                  |                   |                   |                |                      |
| Interest Revenue  | 4,152            | 5,366            | (1,214)          | 16,743            | 21,465            | (4,722)        | 64,395               |
| Total Other Local Revenue                                 | 4,152            | 5,366            | (1,214)          | 16,743            | 21,465            | (4,722)        | 64,395               |
| <b>Total Revenue</b>                                      | <b>5,313,457</b> | <b>6,292,852</b> | <b>(979,395)</b> | <b>18,015,498</b> | <b>17,015,825</b> | <b>999,673</b> | <b>73,260,142</b>    |
| <b>Expenses</b>   |                  |                  |                  |                   |                   |                |                      |
| Certificated Salaries                                     |                  |                  |                  |                   |                   |                |                      |
| Certificated Teachers' Salaries                           | 1,841,758        | 1,738,806        | 102,952          | 7,548,336         | 6,955,223         | 593,113        | 20,865,670           |
| Certificated Teachers' Extra Duties/Stipends              | 79,493           | 563,380          | (483,887)        | 4,623,837         | 1,690,140         | 2,933,697      | 6,197,179            |
| Certificated Pupil Support Salaries                       | 262,906          | 187,807          | 75,099           | 1,532,970         | 751,228           | 781,742        | 2,253,683            |
| Certificated Supervisors' and Administrators' Salaries    | 187,805          | 239,983          | (52,178)         | 1,205,489         | 959,933           | 245,556        | 2,879,798            |
| Total Certificated Salaries                               | 2,371,962        | 2,729,976        | (358,014)        | 14,910,632        | 10,356,524        | 4,554,108      | 32,196,330           |
| Classified Salaries                                       |                  |                  |                  |                   |                   |                |                      |
| Classified Instructional Salaries                         | 0                | 10,705           | (10,705)         | 0                 | 42,820            | (42,820)       | 154,153              |
| Classified Support Salaries                               | 7,068            | 0                | 7,068            | 45,194            | 0                 | 45,194         | 0                    |
| Classified Supervisors' and Administrators' Salaries      | 78,525           | 30,842           | 47,684           | 501,447           | 123,367           | 378,080        | 444,123              |
| Clerical, Technical, and Office Staff Salaries            | 40,441           | 9,536            | 30,904           | 207,788           | 38,144            | 169,644        | 137,319              |
| Total Classified Salaries                                 | 126,034          | 51,083           | 74,951           | 754,429           | 204,331           | 550,098        | 735,595              |
| Benefits  |                  |                  |                  |                   |                   |                |                      |
| State Teachers' Retirement System, certificated positions | 413,431          | 521,425          | (107,994)        | 1,897,973         | 1,978,096         | (80,123)       | 6,149,499            |
| OASDI/Medicare/Alternative, certificated positions        | 15,506           | 2,639            | 12,866           | 103,418           | 10,557            | 92,861         | 31,671               |
| Medicare certificated positions                           | 34,937           | 40,176           | (5,237)          | 255,024           | 152,563           | 102,462        | 473,965              |
| Health and Welfare Benefits, certificated positions       | 369,149          | 306,637          | 62,511           | 1,111,494         | 1,226,550         | (115,057)      | 3,679,650            |
| State Unemployment Insurance, certificated positions      | 299              | 11,932           | (11,633)         | 5,332             | 47,726            | (42,394)       | 238,630              |
| Workers' Compensation Insurance, certificated positions   | 32,243           | 38,790           | (6,547)          | 76,115            | 147,301           | (71,186)       | 457,620              |
| Other Benefits, certificated positions                    | 80,967           | 22,152           | 58,814           | 562,320           | 84,124            | 478,195        | 261,347              |
| Total Benefits  | 946,532          | 943,751          | 2,780            | 4,011,676         | 3,646,917         | 364,758        | 11,292,382           |
| Books & Supplies  |                  |                  |                  |                   |                   |                |                      |
| Textbooks and Core Curricula Materials                    | 109,296          | 50,950           | 58,347           | 412,442           | 203,800           | 208,642        | 611,400              |
| Books and Other Reference Materials                       | 0                | 313,784          | (313,784)        | 0                 | 1,255,134         | (1,255,133)    | 3,765,400            |
| School Supplies   | 6,194            | 196              | 5,998            | 208,929           | 2,883             | 206,046        | 126,900              |
| Software  | 113,957          | 397,092          | (283,135)        | 1,126,940         | 1,588,367         | (461,427)      | 4,765,100            |
| Office Expense  | 32,515           | 11,775           | 20,740           | 130,572           | 47,100            | 83,472         | 141,300              |
| Business Meals  | 959              | 3,242            | (2,283)          | 19,742            | 12,967            | 6,776          | 38,900               |
| Noncapitalized Equipment                                  | (309)            | 2,733            | (3,042)          | 21,131            | 40,140            | (19,009)       | 1,766,400            |
| Total Books & Supplies                                    | 262,612          | 779,772          | (517,159)        | 1,919,756         | 3,150,391         | (1,230,633)    | 11,215,400           |
| Subagreement Services                                     |                  |                  |                  |                   |                   |                |                      |
| Special Education   | 84,086           | 375,508          | (291,422)        | 175,291           | 1,502,033         | (1,326,743)    | 4,506,100            |
| Substitute Teacher  | 0                | 10,184           | (10,184)         | 0                 | 40,733            | (40,733)       | 122,200              |
| Security  | 0                | 0                | 0                | 632               | 0                 | 631            | 0                    |
| Other Educational Consultants                             | 0                | 1,071            | (1,071)          | 0                 | 15,737            | (15,736)       | 692,500              |
| Instructional Services                                    | 0                | 27,309           | (27,309)         | 0                 | 109,233           | (109,233)      | 327,700              |
| Total Subagreement Services                               | 84,086           | 414,072          | (329,986)        | 175,923           | 1,667,736         | (1,491,814)    | 5,648,500            |
| Professional/Consulting Services                          |                  |                  |                  |                   |                   |                |                      |

|  | Current Period       |                  |                    | Current Year         |                   |                  | Total Annual         |
|--|----------------------|------------------|--------------------|----------------------|-------------------|------------------|----------------------|
|  | Actual               | Budget           | Variance           | Actual               | Budget            | Variance         | FY25 Original Budget |
| IT                                       | 42,108               | 196,466          | (154,358)          | 265,626              | 785,867           | (520,240)        | 2,357,600            |
| Audit and Tax                            | 0                    | 59,200           | (59,200)           | 0                    | 59,200            | (59,200)         | 177,600              |
| Legal                                    | 12,706               | 19,900           | (7,195)            | 29,576               | 79,600            | (50,025)         | 238,800              |
| Professional Development                 | 10,565               | 68,767           | (58,201)           | 60,141               | 275,067           | (214,926)        | 825,200              |
| General Consulting                       | 20,661               | 110,042          | (89,380)           | 56,347               | 440,166           | (383,819)        | 1,320,500            |
| Special Activities                       | 8,973                | 334              | 8,638              | 28,929               | 4,913             | 24,017           | 216,179              |
| Bank Charges                             | 113                  | 350              | (237)              | 194                  | 1,400             | (1,206)          | 4,200                |
| Printing                                 | 10                   | 150              | (140)              | 25                   | 600               | (575)            | 1,800                |
| Other Taxes and Fees                     | 2,523                | 6,342            | (3,819)            | 32,586               | 25,366            | 7,219            | 76,100               |
| Payroll Service Fee                      | 0                    | 0                | 0                  | 6,222                | 0                 | 6,222            | 0                    |
| Management Fee                           | 122,100              | 122,100          | 0                  | 489,289              | 488,401           | 887              | 1,465,203            |
| District Oversight Fee                   | 0                    | 51,232           | (51,232)           | 0                    | 150,725           | (150,724)        | 627,747              |
| SELPA Fees                               | 0                    | 0                | 0                  | 11,628               | 0                 | 11,628           | 0                    |
| Public Relations                         | 60,516               | 85,808           | (25,292)           | 215,165              | 343,233           | (128,068)        | 1,029,700            |
| Total Professional/Consulting Services   | 280,275              | 720,691          | (440,416)          | 1,195,728            | 2,654,538         | (1,458,810)      | 8,340,629            |
| Facilities, Repairs & Other Leases       |                      |                  |                    |                      |                   |                  |                      |
| Rent                                     | 28,175               | 34,309           | (6,134)            | 112,754              | 137,233           | (24,479)         | 411,700              |
| Additional Rent                          | 2,945                | 12,108           | (9,163)            | 26,583               | 48,434            | (21,851)         | 145,300              |
| Equipment Leases                         | 1,050                | 1,417            | (366)              | 6,270                | 5,666             | 603              | 17,000               |
| Other Leases                             | 200                  | 13,450           | (13,250)           | 81,596               | 53,800            | 27,796           | 161,400              |
| Repairs and Maintenance                  | 2,095                | 950              | 1,145              | 4,665                | 3,800             | 866              | 11,400               |
| Total Facilities, Repairs & Other Leases | 34,465               | 62,234           | (27,768)           | 231,868              | 248,933           | (17,065)         | 746,800              |
| Operations & Housekeeping                |                      |                  |                    |                      |                   |                  |                      |
| Auto and Travel Expense                  | 13,680               | 23,475           | (9,795)            | 407,377              | 93,900            | 313,477          | 281,700              |
| Dues & Memberships                       | 1,044                | 10,816           | (9,773)            | 170,939              | 43,267            | 127,672          | 129,800              |
| Insurance                                | 0                    | 10,300           | (10,300)           | 43,436               | 41,200            | 2,236            | 123,600              |
| Utilities                                | 1,061                | 2,150            | (1,089)            | 1,730                | 8,600             | (6,870)          | 25,800               |
| Janitorial/Trash Removal                 | 1,433                | 1,667            | (234)              | 7,475                | 6,667             | 808              | 20,000               |
| Communications                           | 4,646                | 2,933            | 1,713              | 26,387               | 11,733            | 14,654           | 35,200               |
| Postage and Shipping                     | 2,309                | 12,359           | (10,050)           | 9,532                | 49,433            | (39,902)         | 148,300              |
| Total Operations & Housekeeping          | 24,173               | 63,700           | (39,528)           | 666,876              | 254,800           | 412,075          | 764,400              |
| Depreciation                             |                      |                  |                    |                      |                   |                  |                      |
| Depreciation Expense                     | 180                  | 200              | (19)               | 722                  | 800               | (77)             | 2,400                |
| Total Depreciation                       | 180                  | 200              | (19)               | 722                  | 800               | (77)             | 2,400                |
| <b>Total Expenses</b>                    | <b>4,130,319</b>     | <b>5,765,479</b> | <b>(1,635,159)</b> | <b>23,867,610</b>    | <b>22,184,970</b> | <b>1,682,640</b> | <b>70,942,436</b>    |
| <b>Change in Net Assets</b>              | <b>1,183,138</b>     |                  |                    | <b>(5,852,112)</b>   |                   |                  |                      |
| <b>Net Assets, Beginning of Period</b>   | <b>10,493,691</b>    |                  |                    | <b>17,528,942</b>    |                   |                  |                      |
| <b>Net Assets, End of Period</b>         | <b>\$ 11,676,829</b> |                  |                    | <b>\$ 11,676,829</b> |                   |                  |                      |

## Central Valley

## Budget vs Actual

For the period ended October 31, 2024

|   | Current Period      |                |                  | Current Year        |                  |                  | Total Annual         |
|---|---------------------|----------------|------------------|---------------------|------------------|------------------|----------------------|
|   | Actual              | Budget         | Variance         | Actual              | Budget           | Variance         | FY25 Original Budget |
| <b>Revenue</b>  |                     |                |                  |                     |                  |                  |                      |
| State Aid - Revenue Limit                                 |                     |                |                  |                     |                  |                  |                      |
| LCFF Revenue  | \$ 795,722          | \$ 717,862     | \$ 77,860        | \$ 1,679,858        | \$ 1,515,486     | \$ 164,371       | \$ 7,799,332         |
| Economic Protection Account Funding                       | 406,815             | 0              | 406,815          | 406,815             | 705,601          | (298,786)        | 3,002,510            |
| State Aid - Prior Year                                    | 0                   | 0              | 0                | (7,190)             | 0                | (7,189)          | 0                    |
| In Lieu of Property Taxes                                 | 126,787             | 39,007         | 87,780           | 126,787             | 126,773          | 14               | 487,782              |
| Total State Aid - Revenue Limit                           | 1,329,324           | 756,869        | 572,455          | 2,206,270           | 2,347,860        | (141,590)        | 11,289,624           |
| Federal Revenue   |                     |                |                  |                     |                  |                  |                      |
| Federal Special Education - IDEA                          | 0                   | 9,469          | (9,469)          | 0                   | 19,990           | (19,990)         | 105,250              |
| Title I, Part A - Basic Low Income                        | 0                   | 0              | 0                | 0                   | 35,809           | (35,809)         | 143,239              |
| Title II, Part A - Teacher Quality                        | 0                   | 0              | 0                | 0                   | 5,688            | (5,688)          | 22,752               |
| Title V, Part B - Charter School Grants                   | 0                   | 0              | 0                | 0                   | 0                | 0                | 11,187               |
| Total Federal Revenue                                     | 0                   | 9,469          | (9,469)          | 0                   | 61,487           | (61,487)         | 282,428              |
| Other State Revenue                                       |                     |                |                  |                     |                  |                  |                      |
| State Special Education - AB602                           | 0                   | 65,296         | (65,296)         | 131,758             | 137,849          | (6,091)          | 725,808              |
| State - Mandated Cost Reimbursement                       | 0                   | 0              | 0                | 0                   | 0                | 0                | 28,252               |
| State - State Lottery                                     | 0                   | 0              | 0                | 0                   | 0                | 0                | 201,593              |
| Prior Year Revenues                                       | 0                   | 0              | 0                | 0                   | 0                | 0                | 0                    |
| State - Other State Revenue                               | 5,990               | 122,558        | (116,568)        | 12,645              | 126,605          | (113,960)        | 516,136              |
| Total Other State Revenue                                 | 5,990               | 187,854        | (181,864)        | 144,403             | 264,454          | (120,051)        | 1,471,789            |
| Other Local Revenue                                       |                     |                |                  |                     |                  |                  |                      |
| Interest Revenue  | 51                  | 0              | 52               | 169                 | 0                | 168              | 0                    |
| Total Other Local Revenue                                 | 51                  | 0              | 52               | 169                 | 0                | 168              | 0                    |
| <b>Total Revenue</b>                                      | <b>1,335,365</b>    | <b>954,192</b> | <b>381,174</b>   | <b>2,350,842</b>    | <b>2,673,801</b> | <b>(322,960)</b> | <b>13,043,841</b>    |
| <b>Expenses</b>   |                     |                |                  |                     |                  |                  |                      |
| Certificated Salaries                                     |                     |                |                  |                     |                  |                  |                      |
| Certificated Teachers' Salaries                           | 312,163             | 285,388        | 26,775           | 1,290,338           | 1,141,551        | 148,786          | 3,424,653            |
| Certificated Teachers' Extra Duties/Stipends              | 13,475              | 92,467         | (78,992)         | 783,707             | 277,400          | 506,308          | 1,017,134            |
| Certificated Pupil Support Salaries                       | 44,561              | 30,824         | 13,737           | 260,040             | 123,298          | 136,742          | 369,894              |
| Certificated Supervisors' and Administrators' Salaries    | 31,831              | 39,388         | (7,557)          | 204,321             | 157,553          | 46,768           | 472,657              |
| Total Certificated Salaries                               | 402,030             | 448,067        | (46,037)         | 2,538,406           | 1,699,802        | 838,604          | 5,284,338            |
| Classified Salaries                                       |                     |                |                  |                     |                  |                  |                      |
| Classified Instructional Salaries                         | 0                   | 1,757          | (1,757)          | 0                   | 7,028            | (7,028)          | 25,301               |
| Classified Support Salaries                               | 1,198               | 0              | 1,198            | 7,660               | 0                | 7,660            | 0                    |
| Classified Supervisors' and Administrators' Salaries      | 13,310              | 5,062          | 8,247            | 84,991              | 20,248           | 64,744           | 72,894               |
| Clerical, Technical, and Office Staff Salaries            | 6,854               | 1,565          | 5,290            | 35,219              | 6,260            | 28,957           | 22,538               |
| Total Classified Salaries                                 | 21,362              | 8,384          | 12,978           | 127,870             | 33,536           | 94,333           | 120,733              |
| Benefits  |                     |                |                  |                     |                  |                  |                      |
| State Teachers' Retirement System, certificated positions | 70,074              | 85,581         | (15,507)         | 321,693             | 324,662          | (2,969)          | 1,009,308            |
| OASDI/Medicare/Alternative, certificated positions        | 2,628               | 433            | 2,195            | 17,529              | 1,733            | 15,796           | 5,198                |
| Medicare certificated positions                           | 5,922               | 6,594          | (672)            | 43,225              | 25,040           | 18,186           | 77,791               |
| Health and Welfare Benefits, certificated positions       | 61,233              | 50,934         | 10,299           | 184,622             | 203,736          | (19,114)         | 611,207              |
| State Unemployment Insurance, certificated positions      | 52                  | 11,893         | (11,841)         | 912                 | 47,570           | (46,659)         | 237,853              |
| Workers' Compensation Insurance, certificated positions   | 5,464               | 6,366          | (902)            | 12,900              | 24,177           | (11,275)         | 75,109               |
| Other Benefits, certificated positions                    | 13,724              | 3,636          | 10,088           | 88,202              | 13,807           | 74,395           | 42,895               |
| Total Benefits  | 159,097             | 165,437        | (6,340)          | 669,083             | 640,725          | 28,360           | 2,059,361            |
| Books & Supplies  |                     |                |                  |                     |                  |                  |                      |
| Textbooks and Core Curricula Materials                    | 18,525              | 7,084          | 11,441           | 69,906              | 28,333           | 41,572           | 85,000               |
| Books and Other Reference Materials                       | 0                   | 51,450         | (51,450)         | 0                   | 205,800          | (205,800)        | 617,400              |
| School Supplies   | 4,417               | 33             | 4,384            | 36,541              | 246              | 36,295           | 9,600                |
| Software  | 19,214              | 61,200         | (41,986)         | 169,268             | 244,800          | (75,531)         | 734,400              |
| Office Expense  | 5,479               | 1,600          | 3,879            | 19,204              | 6,400            | 12,803           | 19,200               |
| Business Meals  | 9                   | 483            | (474)            | 1,426               | 1,933            | (508)            | 5,799                |
| Noncapitalized Equipment                                  | (51)                | 1,700          | (1,750)          | 3,061               | 12,443           | (9,381)          | 486,101              |
| Total Books & Supplies                                    | 47,593              | 123,550        | (75,956)         | 299,406             | 499,955          | (200,550)        | 1,957,500            |
| Subagreement Services                                     |                     |                |                  |                     |                  |                  |                      |
| Special Education   | 6,889               | 70,616         | (63,728)         | 12,918              | 282,467          | (269,548)        | 847,400              |
| Substitute Teacher  | 0                   | 1,692          | (1,692)          | 0                   | 6,766            | (6,767)          | 20,300               |
| Security  | 0                   | 0              | 0                | 107                 | 0                | 107              | 0                    |
| Other Educational Consultants                             | 0                   | 2,773          | (2,772)          | 0                   | 20,304           | (20,304)         | 793,200              |
| Instructional Services                                    | 0                   | 2,025          | (2,025)          | 0                   | 8,100            | (8,100)          | 24,300               |
| Total Subagreement Services                               | 6,889               | 77,106         | (70,217)         | 13,025              | 317,637          | (304,612)        | 1,685,200            |
| Professional/Consulting Services                          |                     |                |                  |                     |                  |                  |                      |
| IT  | 6,615               | 46,075         | (39,460)         | 43,071              | 184,300          | (141,229)        | 552,900              |
| Audit and Tax   | 0                   | 20,800         | (20,800)         | 0                   | 20,800           | (20,800)         | 62,400               |
| Legal   | 1,668               | 650            | 1,017            | 4,474               | 2,600            | 1,874            | 7,800                |
| Professional Development                                  | 1,791               | 9,191          | (7,401)          | 9,101               | 36,766           | (27,666)         | 110,300              |
| General Consulting  | 3,366               | 14,502         | (11,135)         | 9,414               | 58,007           | (48,592)         | 174,020              |
| Special Activities  | 6,439               | 98             | 6,341            | 6,996               | 718              | 6,278            | 28,039               |
| Bank Charges  | 0                   | 92             | (92)             | 0                   | 367              | (366)            | 1,100                |
| Printing  | 2                   | 25             | (23)             | 2                   | 100              | (99)             | 300                  |
| Other Taxes and Fees                                      | 419                 | 675            | (255)            | 846                 | 2,700            | (1,853)          | 8,100                |
| Payroll Service Fee                                       | 0                   | 0              | 0                | 1,047               | 0                | 1,046            | 0                    |
| Management Fee  | 21,739              | 21,739         | (1)              | 84,568              | 86,958           | (2,391)          | 260,877              |
| District Oversight Fee                                    | 0                   | 7,569          | (7,569)          | 0                   | 23,479           | (23,478)         | 112,896              |
| SELPA Fees  | 0                   | 0              | 0                | 1,903               | 0                | 1,903            | 0                    |
| Public Relations  | 11,157              | 11,325         | (168)            | 24,619              | 45,300           | (20,681)         | 135,900              |
| Total Professional/Consulting Services                    | 53,196              | 132,741        | (79,546)         | 186,041             | 462,095          | (276,054)        | 1,454,632            |
| Facilities, Repairs & Other Leases                        |                     |                |                  |                     |                  |                  |                      |
| Rent  | 0                   | 683            | (683)            | 0                   | 2,733            | (2,733)          | 8,200                |
| Additional Rent   | 0                   | 934            | (933)            | 134                 | 3,734            | (3,599)          | 11,200               |
| Equipment Leases  | 0                   | 208            | (209)            | 0                   | 833              | (834)            | 2,500                |
| Other Leases  | 0                   | 1,342          | (1,341)          | 13,395              | 5,367            | 8,029            | 16,100               |
| Repairs and Maintenance                                   | 0                   | 33             | (34)             | 125                 | 133              | (9)              | 400                  |
| Total Facilities, Repairs & Other Leases                  | 0                   | 3,200          | (3,200)          | 13,654              | 12,800           | 854              | 38,400               |
| Operations & Housekeeping                                 |                     |                |                  |                     |                  |                  |                      |
| Auto and Travel Expense                                   | 2,296               | 42             | 2,254            | 66,380              | 167              | 66,213           | 500                  |
| Dues & Memberships  | 177                 | 1,625          | (1,448)          | 29,134              | 6,500            | 22,634           | 19,500               |
| Insurance   | 0                   | 1,241          | (1,242)          | 5,862               | 4,966            | 896              | 14,900               |
| Utilities   | 0                   | 50             | (50)             | 0                   | 200              | (200)            | 600                  |
| Janitorial/Trash Removal                                  | 0                   | 100            | (100)            | 244                 | 400              | (156)            | 1,200                |
| Communications  | 476                 | 200            | 277              | 2,217               | 800              | 1,416            | 2,400                |
| Postage and Shipping                                      | 62                  | 2,250          | (2,188)          | 456                 | 9,000            | (8,543)          | 27,000               |
| Total Operations & Housekeeping                           | 3,011               | 5,508          | (2,497)          | 104,293             | 22,033           | 82,260           | 66,100               |
| <b>Total Expenses</b>                                     | <b>693,178</b>      | <b>963,993</b> | <b>(270,815)</b> | <b>3,951,778</b>    | <b>3,688,583</b> | <b>263,195</b>   | <b>12,666,264</b>    |
| <b>Change in Net Assets</b>                               | <b>642,187</b>      |                |                  | <b>(1,600,937)</b>  |                  |                  |                      |
| <b>Net Assets, Beginning of Period</b>                    | <b>1,552,575</b>    |                |                  | <b>3,795,699</b>    |                  |                  |                      |
| <b>Net Assets, End of Period</b>                          | <b>\$ 2,194,762</b> |                |                  | <b>\$ 2,194,762</b> |                  |                  |                      |

## Northern California

## Budget vs Actual

For the period ended October 31, 2024

|   | Current Period   |                  |                 | Current Year     |                  |                  | Total Annual      |
|---|------------------|------------------|-----------------|------------------|------------------|------------------|-------------------|
|   | Actual           | Budget           | Variance        | Actual           | Budget           | Variance         | Budget            |
| <b>Revenue</b>  |                  |                  |                 |                  |                  |                  |                   |
| State Aid - Revenue Limit                                 |                  |                  |                 |                  |                  |                  |                   |
| LCFF Revenue  | \$ 1,385,720     | \$ 1,693,497     | \$ (307,777)    | \$ 2,925,408     | \$ 3,575,161     | \$ (649,753)     | \$ 12,762,207     |
| Economic Protection Account Funding                       | 871,945          | 0                | 871,945         | 871,945          | 86,945           | 785,000          | 6,406,835         |
| In Lieu of Property Taxes                                 | 0                | 233,578          | (233,578)       | 0                | 759,128          | (759,128)        | 2,920,439         |
| Total State Aid - Revenue Limit                           | 2,257,665        | 1,927,075        | 330,590         | 3,797,353        | 4,421,234        | (623,881)        | 22,089,481        |
| Federal Revenue   |                  |                  |                 |                  |                  |                  |                   |
| Federal Special Education - IDEA                          | 0                | 20,340           | (20,340)        | 0                | 42,940           | (42,940)         | 226,057           |
| Title I, Part A - Basic Low Income                        | 0                | 0                | 0               | 0                | 59,229           | (59,229)         | 236,916           |
| Title II, Part A - Teacher Quality                        | 0                | 0                | 0               | 0                | 11,323           | (11,323)         | 45,289            |
| Title V, Part B - Charter School Grants                   | 0                | 0                | 0               | 0                | 0                | 0                | 18,901            |
| Total Federal Revenue                                     | 0                | 20,340           | (20,340)        | 0                | 113,492          | (113,492)        | 527,163           |
| Other State Revenue                                       |                  |                  |                 |                  |                  |                  |                   |
| State Special Education - AB602                           | 0                | 140,268          | (140,268)       | 284,286          | 296,120          | (11,834)         | 1,558,911         |
| State - Mandated Cost Reimbursement                       | 0                | 0                | 0               | 0                | 0                | 0                | 62,039            |
| State - State Lottery                                     | 0                | 0                | 0               | 0                | 0                | 0                | 432,987           |
| Prior Year Revenues                                       | 3,485            | 0                | 3,485           | 3,636            | 0                | 3,636            | 0                 |
| State - Other State Revenue                               | 12,922           | 218,042          | (205,120)       | 27,280           | 226,736          | (199,456)        | 927,812           |
| Total Other State Revenue                                 | 16,407           | 358,310          | (341,903)       | 315,202          | 522,856          | (207,654)        | 2,981,749         |
| Other Local Revenue                                       |                  |                  |                 |                  |                  |                  |                   |
| Interest Revenue  | 0                | 2,680            | (2,680)         | 19,988           | 10,720           | 9,268            | 32,160            |
| School Fundraising  | 0                | 423              | (423)           | 0                | 750              | (749)            | 3,259             |
| Total Other Local Revenue                                 | 0                | 3,103            | (3,103)         | 19,988           | 11,470           | 8,519            | 35,419            |
| <b>Total Revenue</b>                                      | <b>2,274,072</b> | <b>2,308,828</b> | <b>(34,756)</b> | <b>4,132,543</b> | <b>5,069,052</b> | <b>(936,508)</b> | <b>25,633,812</b> |
| <b>Expenses</b>   |                  |                  |                 |                  |                  |                  |                   |
| Certificated Salaries                                     |                  |                  |                 |                  |                  |                  |                   |
| Certificated Teachers' Salaries                           | 655,541          | 614,908          | 40,633          | 2,692,194        | 2,459,631        | 232,563          | 7,378,892         |
| Certificated Teachers' Extra Duties/Stipends              | 28,296           | 199,232          | (170,936)       | 1,645,781        | 597,697          | 1,048,084        | 2,191,557         |
| Certificated Pupil Support Salaries                       | 93,577           | 66,416           | 27,161          | 545,740          | 265,663          | 280,078          | 796,988           |
| Certificated Supervisors' and Administrators' Salaries    | 66,846           | 84,867           | (18,021)        | 429,073          | 339,468          | 89,604           | 1,018,406         |
| Total Certificated Salaries                               | 844,260          | 965,423          | (121,163)       | 5,312,788        | 3,662,459        | 1,650,329        | 11,385,843        |
| Classified Salaries                                       |                  |                  |                 |                  |                  |                  |                   |
| Classified Instructional Salaries                         | 0                | 3,786            | (3,785)         | 0                | 15,143           | (15,143)         | 54,514            |
| Classified Support Salaries                               | 2,516            | 0                | 2,515           | 16,086           | 0                | 16,086           | 0                 |
| Classified Supervisors' and Administrators' Salaries      | 27,950           | 10,906           | 17,043          | 178,482          | 43,627           | 134,854          | 157,059           |
| Clerical, Technical, and Office Staff Salaries            | 14,394           | 3,373            | 11,022          | 73,958           | 13,490           | 60,470           | 48,561            |
| Total Classified Salaries                                 | 44,860           | 18,065           | 26,795          | 268,526          | 72,260           | 196,267          | 260,134           |
| Benefits  |                  |                  |                 |                  |                  |                  |                   |
| State Teachers' Retirement System, certificated positions | 147,154          | 184,396          | (37,242)        | 675,553          | 699,529          | (23,978)         | 2,174,696         |
| OASDI/Medicare/Alternative, certificated positions        | 5,519            | 933              | 4,586           | 36,810           | 3,734            | 33,077           | 11,200            |
| Medicare certificated positions                           | 12,435           | 14,207           | (1,772)         | 90,771           | 53,952           | 36,819           | 167,612           |
| Health and Welfare Benefits, certificated positions       | 132,200          | 108,488          | 23,712          | 399,017          | 433,950          | (34,933)         | 1,301,850         |
| State Unemployment Insurance, certificated positions      | 108              | 11,931           | (11,823)        | 1,914            | 47,726           | (45,811)         | 238,630           |
| Workers' Compensation Insurance, certificated positions   | 11,477           | 13,718           | (2,241)         | 27,949           | 52,091           | (24,143)         | 161,832           |
| Other Benefits, certificated positions                    | 28,818           | 7,834            | 20,984          | 185,222          | 29,750           | 155,472          | 92,422            |
| Total Benefits  | 337,711          | 341,507          | (3,796)         | 1,417,236        | 1,320,732        | 96,503           | 4,148,242         |
| Books & Supplies  |                  |                  |                 |                  |                  |                  |                   |
| Textbooks and Core Curricula Materials                    | 38,902           | 18,533           | 20,369          | 146,801          | 74,133           | 72,668           | 222,400           |
| Books and Other Reference Materials                       | 0                | 144,984          | (144,983)       | 0                | 579,933          | (579,933)        | 1,739,800         |
| School Supplies   | 7,839            | 867              | 6,971           | 76,581           | 7,046            | 69,535           | 14,900            |
| Software  | 40,349           | 140,192          | (99,843)        | 345,340          | 560,767          | (215,427)        | 1,682,300         |
| Office Expense  | 11,564           | 4,542            | 7,022           | 43,160           | 18,166           | 24,993           | 54,500            |
| Business Meals  | 883              | 1,225            | (341)           | 4,417            | 4,900            | (482)            | 14,700            |
| Noncapitalized Equipment                                  | (109)            | 19,833           | (19,942)        | 6,426            | 161,060          | (154,635)        | 340,600           |
| Total Books & Supplies                                    | 99,428           | 330,176          | (230,747)       | 622,725          | 1,406,005        | (783,281)        | 4,069,200         |
| Subagreement Services                                     |                  |                  |                 |                  |                  |                  |                   |
| Special Education   | 39,249           | 144,200          | (104,951)       | 60,571           | 576,800          | (516,228)        | 1,730,400         |
| Substitute Teacher  | 0                | 3,225            | (3,225)         | 0                | 12,900           | (12,900)         | 38,700            |
| Security  | 0                | 8                | (9)             | 533              | 34               | 500              | 100               |
| Other Educational Consultants                             | 0                | 12,496           | (12,496)        | 0                | 101,478          | (101,479)        | 214,600           |
| Instructional Services                                    | 0                | 4,383            | (4,383)         | 0                | 17,533           | (17,533)         | 52,600            |
| Total Subagreement Services                               | 39,249           | 164,312          | (125,064)       | 61,104           | 708,745          | (647,640)        | 2,036,400         |
| Professional/Consulting Services                          |                  |                  |                 |                  |                  |                  |                   |
| IT  | 13,892           | 62,708           | (48,817)        | 91,640           | 250,834          | (159,194)        | 752,500           |
| Audit and Tax   | 0                | 19,234           | (19,233)        | 0                | 19,233           | (19,233)         | 57,700            |
| Legal   | 3,607            | 4,466            | (859)           | 10,540           | 17,867           | (7,327)          | 53,600            |
| Professional Development                                  | 3,761            | 20,975           | (17,215)        | 19,112           | 83,900           | (64,788)         | 251,700           |
| General Consulting  | 7,069            | 37,534           | (30,464)        | 19,771           | 150,133          | (130,362)        | 450,400           |
| Special Activities  | 2,060            | 0                | 2,060           | 82,086           | 0                | 82,086           | 0                 |
| Bank Charges  | 109              | 166              | (58)            | 128              | 667              | (539)            | 2,000             |
| Printing  | 3                | 50               | (46)            | 3                | 200              | (196)            | 600               |
| Other Taxes and Fees                                      | 882              | 6,150            | (5,269)         | 1,778            | 24,600           | (22,823)         | 73,800            |
| Payroll Service Fee                                       | 0                | 0                | 0               | 2,197            | 0                | 2,197            | 0                 |
| Management Fee  | 42,723           | 42,724           | 0               | 172,399          | 170,892          | 1,508            | 512,677           |



|  | Current Period      |                  |                  | Current Year        |                  |                | Total Annual      |
|--|---------------------|------------------|------------------|---------------------|------------------|----------------|-------------------|
|  | Actual              | Budget           | Variance         | Actual              | Budget           | Variance       | Budget            |
| District Oversight Fee                   | 0                   | 19,270           | (19,271)         | 0                   | 44,212           | (44,213)       | 220,894           |
| SELPA Fees                               | 0                   | 0                | 0                | 4,105               | 0                | 4,105          | 0                 |
| Public Relations                         | 24,616              | 22,600           | 2,017            | 53,554              | 90,400           | (36,846)       | 271,200           |
| Total Professional/Consulting Services   | 98,722              | 235,877          | (137,155)        | 457,313             | 852,938          | (395,625)      | 2,647,071         |
| Facilities, Repairs & Other Leases       |                     |                  |                  |                     |                  |                |                   |
| Rent                                     | 8,172               | 2,584            | 5,588            | 32,497              | 10,333           | 22,164         | 31,000            |
| Additional Rent                          | 0                   | 600              | (600)            | 480                 | 2,400            | (1,921)        | 7,200             |
| Equipment Leases                         | 0                   | 283              | (283)            | 0                   | 1,134            | (1,133)        | 3,400             |
| Other Leases                             | (700)               | 6,583            | (7,283)          | 28,070              | 26,333           | 1,737          | 79,000            |
| Repairs and Maintenance                  | 280                 | 975              | (695)            | 1,793               | 3,900            | (2,107)        | 11,700            |
| Total Facilities, Repairs & Other Leases | 7,752               | 11,025           | (3,273)          | 62,840              | 44,100           | 18,740         | 132,300           |
| Operations & Housekeeping                |                     |                  |                  |                     |                  |                |                   |
| Auto and Travel Expense                  | 7,039               | 5,925            | 1,113            | 144,379             | 23,700           | 120,679        | 71,100            |
| Dues & Memberships                       | 381                 | 3,784            | (3,402)          | 61,779              | 15,133           | 46,646         | 45,400            |
| Insurance                                | 0                   | 3,075            | (3,075)          | 11,486              | 12,300           | (814)          | 36,900            |
| Utilities                                | 436                 | 216              | 220              | 1,865               | 867              | 998            | 2,600             |
| Janitorial/Trash Removal                 | 46                  | 1,009            | (963)            | 1,534               | 4,033            | (2,499)        | 12,100            |
| Communications                           | 2,291               | 983              | 1,308            | 8,310               | 3,934            | 4,377          | 11,800            |
| Postage and Shipping                     | 279                 | 4,567            | (4,287)          | 5,978               | 18,266           | (12,289)       | 54,800            |
| Total Operations & Housekeeping          | 10,472              | 19,559           | (9,086)          | 235,331             | 78,233           | 157,098        | 234,700           |
| Depreciation                             |                     |                  |                  |                     |                  |                |                   |
| Depreciation Expense                     | 4,671               | 5,450            | (780)            | 18,682              | 21,800           | (3,119)        | 65,400            |
| Total Depreciation                       | 4,671               | 5,450            | (780)            | 18,682              | 21,800           | (3,119)        | 65,400            |
| <b>Total Expenses</b>                    | <b>1,487,125</b>    | <b>2,091,394</b> | <b>(604,269)</b> | <b>8,456,545</b>    | <b>8,167,272</b> | <b>289,272</b> | <b>24,979,290</b> |
| <b>Change in Net Assets</b>              | <b>786,947</b>      |                  |                  | <b>(4,324,001)</b>  |                  |                |                   |
| <b>Net Assets, Beginning of Period</b>   | <b>(1,706,460)</b>  |                  |                  | <b>3,404,488</b>    |                  |                |                   |
| <b>Net Assets, End of Period</b>         | <b>\$ (919,513)</b> |                  |                  | <b>\$ (919,513)</b> |                  |                |                   |

## North Bay

## Budget vs Actual

For the period ended October 31, 2024

|   | Current Period |                |              | Current Year   |                |                 | Total Annual     |
|---|----------------|----------------|--------------|----------------|----------------|-----------------|------------------|
|   | Actual         | Budget         | Variance     | Actual         | Budget         | Variance        | Budget           |
| <b>Revenue</b>  |                |                |              |                |                |                 |                  |
| State Aid - Revenue Limit                                 |                |                |              |                |                |                 |                  |
| LCFF Revenue  | \$ 119,997     | \$ 116,234     | \$ 3,763     | \$ 253,327     | \$ 245,382     | \$ 7,945        | \$ 1,338,965     |
| Economic Protection Account Funding                       | 8,172          | 0              | 8,172        | 8,172          | 7,899          | 273             | 32,686           |
| State Aid - Prior Year                                    | 0              | 0              | 0            | 999            | 0              | 999             | 0                |
| In Lieu of Property Taxes                                 | 88,957         | 57,693         | 31,264       | 133,435        | 187,504        | (54,069)        | 746,291          |
| Total State Aid - Revenue Limit                           | 217,126        | 173,927        | 43,199       | 395,933        | 440,785        | (44,852)        | 2,117,942        |
| Federal Revenue   |                |                |              |                |                |                 |                  |
| Federal Special Education - IDEA                          | 0              | 1,848          | (1,848)      | 0              | 3,901          | (3,901)         | 20,538           |
| Title I, Part A - Basic Low Income                        | 0              | 0              | 0            | 0              | 8,150          | (8,150)         | 32,602           |
| Title II, Part A - Teacher Quality                        | 0              | 0              | 0            | 0              | 1,187          | (1,187)         | 4,749            |
| Title V, Part B - Charter School Grants                   | 0              | 0              | 0            | 0              | 0              | 0               | 10,000           |
| Total Federal Revenue                                     | 0              | 1,848          | (1,848)      | 0              | 13,238         | (13,238)        | 67,889           |
| Other State Revenue                                       |                |                |              |                |                |                 |                  |
| State Special Education - AB602                           | 0              | 12,742         | (12,742)     | 26,881         | 26,901         | (20)            | 141,627          |
| State - Mandated Cost Reimbursement                       | 0              | 0              | 0            | 0              | 0              | 0               | 5,944            |
| State - State Lottery                                     | 0              | 0              | 0            | 0              | 0              | 0               | 39,337           |
| State - Other State Revenue                               | 11,221         | 30,097         | (18,876)     | 12,579         | 30,914         | (18,335)        | 125,618          |
| Total Other State Revenue                                 | 11,221         | 42,839         | (31,618)     | 39,460         | 57,815         | (18,355)        | 312,526          |
| Other Local Revenue                                       |                |                |              |                |                |                 |                  |
| Interest Revenue  | 11             | 10             | 0            | 27             | 40             | (14)            | 122              |
| Total Other Local Revenue                                 | 11             | 10             | 0            | 27             | 40             | (14)            | 122              |
| <b>Total Revenue</b>                                      | <b>228,358</b> | <b>218,624</b> | <b>9,733</b> | <b>435,420</b> | <b>511,878</b> | <b>(76,459)</b> | <b>2,498,479</b> |
| <b>Expenses</b>   |                |                |              |                |                |                 |                  |
| Certificated Salaries                                     |                |                |              |                |                |                 |                  |
| Certificated Teachers' Salaries                           | 62,432         | 55,901         | 6,532        | 257,386        | 223,603        | 33,783          | 670,808          |
| Certificated Teachers' Extra Duties/Stipends              | 2,693          | 18,112         | (15,419)     | 156,733        | 54,336         | 102,397         | 199,233          |
| Certificated Pupil Support Salaries                       | 8,912          | 6,038          | 2,874        | 51,995         | 24,151         | 27,844          | 72,453           |
| Certificated Supervisors' and Administrators' Salaries    | 6,367          | 7,715          | (1,349)      | 40,863         | 30,861         | 10,002          | 92,583           |
| Total Certificated Salaries                               | 80,404         | 87,766         | (7,362)      | 506,977        | 332,951        | 174,026         | 1,035,077        |
| Classified Salaries                                       |                |                |              |                |                |                 |                  |
| Classified Instructional Salaries                         | 0              | 344            | (344)        | 0              | 1,376          | (1,376)         | 4,955            |
| Classified Support Salaries                               | 239            | 0              | 239          | 1,532          | 0              | 1,532           | 0                |
| Classified Supervisors' and Administrators' Salaries      | 2,662          | 991            | 1,671        | 16,998         | 3,967          | 13,032          | 14,279           |
| Clerical, Technical, and Office Staff Salaries            | 1,371          | 307            | 1,064        | 7,044          | 1,226          | 5,817           | 4,414            |
| Total Classified Salaries                                 | 4,272          | 1,642          | 2,630        | 25,574         | 6,569          | 19,005          | 23,648           |
| Benefits  |                |                |              |                |                |                 |                  |
| State Teachers' Retirement System, certificated positions | 14,014         | 16,763         | (2,749)      | 64,337         | 63,593         | 743             | 197,700          |
| OASDI/Medicare/Alternative, certificated positions        | 526            | 85             | 441          | 3,506          | 340            | 3,167           | 1,018            |
| Medicare certificated positions                           | 1,184          | 1,292          | (108)        | 8,644          | 4,905          | 3,739           | 15,237           |
| Health and Welfare Benefits, certificated positions       | 12,384         | 9,862          | 2,522        | 37,278         | 39,450         | (2,172)         | 118,350          |
| State Unemployment Insurance, certificated positions      | 10             | 3,127          | (3,117)      | 182            | 12,505         | (12,323)        | 62,528           |
| Workers' Compensation Insurance, certificated positions   | 1,093          | 1,247          | (154)        | 2,580          | 4,736          | (2,155)         | 14,712           |
| Other Benefits, certificated positions                    | 2,745          | 712            | 2,033        | 17,641         | 2,704          | 14,935          | 8,402            |
| Total Benefits  | 31,956         | 33,088         | (1,132)      | 134,168        | 128,233        | 5,934           | 417,947          |
| Books & Supplies  |                |                |              |                |                |                 |                  |
| Textbooks and Core Curricula Materials                    | 3,705          | 1,516          | 2,188        | 13,981         | 6,067          | 7,915           | 18,200           |
| Books and Other Reference Materials                       | 0              | 20,700         | (20,700)     | 0              | 82,800         | (82,800)        | 248,400          |
| School Supplies   | 210            | 57             | 154          | 7,535          | 831            | 6,704           | 46,200           |
| Software  | 3,842          | 12,733         | (8,891)      | 31,271         | 50,933         | (19,662)        | 152,800          |
| Office Expense  | 1,096          | 309            | 788          | 3,848          | 1,234          | 2,615           | 3,700            |
| Business Meals  | 22             | 16             | 5            | 304            | 66             | 237             | 200              |
| Noncapitalized Equipment                                  | (10)           | 37             | (47)         | 615            | 531            | 84              | 29,500           |
| Total Books & Supplies                                    | 8,865          | 35,368         | (26,503)     | 57,554         | 142,462        | (84,907)        | 499,000          |
| Subagreement Services                                     |                |                |              |                |                |                 |                  |
| Special Education   | 409            | 10,966         | (10,557)     | 1,695          | 43,867         | (42,171)        | 131,600          |
| Substitute Teacher  | 0              | 292            | (292)        | 0              | 1,166          | (1,167)         | 3,500            |
| Security  | 0              | 0              | 0            | 22             | 0              | 22              | 0                |
| Other Educational Consultants                             | 0              | 31             | (30)         | 0              | 450            | (450)           | 25,000           |
| Instructional Services                                    | 0              | 400            | (400)        | 0              | 1,600          | (1,600)         | 4,800            |
| Total Subagreement Services                               | 409            | 11,689         | (11,279)     | 1,717          | 47,083         | (45,366)        | 164,900          |
| Professional/Consulting Services                          |                |                |              |                |                |                 |                  |
| IT  | 1,323          | 6,325          | (5,002)      | 8,391          | 25,300         | (16,909)        | 75,900           |
| Audit and Tax   | 0              | 1,800          | (1,800)      | 0              | 1,800          | (1,800)         | 5,400            |
| Legal   | 1,074          | 308            | 765          | 1,635          | 1,233          | 401             | 3,700            |
| Professional Development                                  | 358            | 1,800          | (1,442)      | 1,820          | 7,200          | (5,380)         | 21,600           |
| General Consulting  | 673            | 5,592          | (4,918)      | 1,883          | 22,367         | (20,483)        | 67,100           |
| Special Activities  | 197            | 0              | 196          | 234            | 0              | 234             | 0                |
| Bank Charges  | 25             | 25             | 0            | 25             | 100            | (75)            | 300              |
| Printing  | 0              | 8              | (8)          | 0              | 33             | (33)            | 100              |
| Other Taxes and Fees                                      | 84             | 633            | (549)        | 166            | 2,534          | (2,367)         | 7,600            |
| Payroll Service Fee                                       | 0              | 0              | 0            | 210            | 0              | 209             | 0                |
| Management Fee  | 4,164          | 4,164          | (1)          | 16,421         | 16,656         | (235)           | 49,970           |
| District Oversight Fee                                    | 0              | 1,740          | (1,739)      | 0              | 4,408          | (4,408)         | 21,179           |

|  | Current Period    |                |                 |  | Current Year      |                |               |  | Total Annual     |
|--|-------------------|----------------|-----------------|--|-------------------|----------------|---------------|--|------------------|
|  | Actual            | Budget         | Variance        |  | Actual            | Budget         | Variance      |  | Budget           |
| SELPA Fees                               | 0                 | 0              | 0               |  | 388               | 0              | 388           |  | 0                |
| Public Relations                         | 2,051             | 1,883          | 168             |  | 4,755             | 7,533          | (2,779)       |  | 22,600           |
| Total Professional/Consulting Services   | 9,949             | 24,278         | (14,330)        |  | 35,928            | 89,164         | (53,237)      |  | 275,449          |
| Facilities, Repairs & Other Leases       |                   |                |                 |  |                   |                |               |  |                  |
| Rent                                     | 0                 | 450            | (450)           |  | 0                 | 1,800          | (1,800)       |  | 5,400            |
| Additional Rent                          | 0                 | 67             | (66)            |  | 27                | 267            | (239)         |  | 800              |
| Equipment Leases                         | 0                 | 408            | (409)           |  | 0                 | 1,633          | (1,633)       |  | 4,900            |
| Other Leases                             | 0                 | 8              | (8)             |  | 2,704             | 34             | 2,670         |  | 100              |
| Repairs and Maintenance                  | 0                 | 17             | (17)            |  | 25                | 66             | (41)          |  | 200              |
| Total Facilities, Repairs & Other Leases | 0                 | 950            | (950)           |  | 2,756             | 3,800          | (1,043)       |  | 11,400           |
| Operations & Housekeeping                |                   |                |                 |  |                   |                |               |  |                  |
| Auto and Travel Expense                  | 180               | 8              | 172             |  | 13,236            | 34             | 13,203        |  | 100              |
| Dues & Memberships                       | 36                | 450            | (414)           |  | 5,459             | 1,800          | 3,659         |  | 5,400            |
| Insurance                                | 0                 | 259            | (259)           |  | 1,167             | 1,033          | 133           |  | 3,100            |
| Janitorial/Trash Removal                 | 0                 | 33             | (33)            |  | 23                | 133            | (110)         |  | 400              |
| Communications                           | 95                | 42             | 54              |  | 443               | 167            | 276           |  | 500              |
| Postage and Shipping                     | 12                | 425            | (413)           |  | 92                | 1,700          | (1,608)       |  | 5,100            |
| Total Operations & Housekeeping          | 323               | 1,217          | (893)           |  | 20,420            | 4,867          | 15,553        |  | 14,600           |
| <b>Total Expenses</b>                    | <b>136,178</b>    | <b>195,998</b> | <b>(59,819)</b> |  | <b>785,094</b>    | <b>755,129</b> | <b>29,965</b> |  | <b>2,442,021</b> |
| <b>Change in Net Assets</b>              | <b>92,179</b>     |                |                 |  | <b>(349,674)</b>  |                |               |  |                  |
| <b>Net Assets, Beginning of Period</b>   | <b>457,667</b>    |                |                 |  | <b>899,520</b>    |                |               |  |                  |
| <b>Net Assets, End of Period</b>         | <b>\$ 549,846</b> |                |                 |  | <b>\$ 549,846</b> |                |               |  |                  |

**Monterey Bay****Budget vs Actual****For the period ended October 31, 2024**

|   | Current Period |                |                  | Current Year   |                  |                    | Total Annual     |
|---|----------------|----------------|------------------|----------------|------------------|--------------------|------------------|
|   | Actual         | Budget         | Variance         | Actual         | Budget           | Variance           | Budget           |
| <b>Revenue</b>  |                |                |                  |                |                  |                    |                  |
| State Aid - Revenue Limit                                 |                |                |                  |                |                  |                    |                  |
| LCFF Revenue  | \$ 306,155     | \$ 305,952     | \$ 203           | \$ 646,327     | \$ 645,899       | \$ 428             | \$ 3,399,520     |
| Economic Protection Account Funding                       | 28,019         | 0              | 28,019           | 28,019         | 28,001           | 18                 | 112,004          |
| In Lieu of Property Taxes                                 | 0              | 281,481        | (281,481)        | 0              | 914,811          | (914,811)          | 3,518,552        |
| Total State Aid - Revenue Limit                           | 334,174        | 587,433        | (253,259)        | 674,346        | 1,588,711        | (914,365)          | 7,030,076        |
| Federal Revenue   |                |                |                  |                |                  |                    |                  |
| Federal Special Education - IDEA                          | 0              | 6,552          | (6,552)          | 0              | 13,833           | (13,833)           | 72,803           |
| Title I, Part A - Basic Low Income                        | 0              | 0              | 0                | 0              | 11,480           | (11,480)           | 45,923           |
| Title II, Part A - Teacher Quality                        | 0              | 0              | 0                | 0              | 2,441            | (2,441)            | 9,763            |
| Total Federal Revenue                                     | 0              | 6,552          | (6,552)          | 0              | 27,754           | (27,754)           | 128,489          |
| Other State Revenue                                       |                |                |                  |                |                  |                    |                  |
| State Special Education - AB602                           | 0              | 45,184         | (45,184)         | 92,158         | 95,389           | (3,231)            | 502,053          |
| State - Mandated Cost Reimbursement                       | 0              | 0              | 0                | 0              | 0                | 0                  | 20,752           |
| State - State Lottery                                     | 0              | 0              | 0                | 0              | 0                | 0                  | 139,445          |
| Prior Year Revenues                                       | (26,105)       | 0              | (26,105)         | (26,105)       | 0                | (26,105)           | 0                |
| State - Other State Revenue                               | 4,189          | 54,923         | (50,733)         | 8,843          | 57,723           | (48,879)           | 237,612          |
| Total Other State Revenue                                 | (21,916)       | 100,107        | (122,022)        | 74,896         | 153,112          | (78,215)           | 899,862          |
| Other Local Revenue                                       |                |                |                  |                |                  |                    |                  |
| Interest Revenue  | 544            | 857            | (314)            | 5,196          | 3,429            | 1,767              | 10,286           |
| Total Other Local Revenue                                 | 544            | 857            | (314)            | 5,196          | 3,429            | 1,767              | 10,286           |
| <b>Total Revenue</b>                                      | <b>312,802</b> | <b>694,949</b> | <b>(382,147)</b> | <b>754,438</b> | <b>1,773,006</b> | <b>(1,018,567)</b> | <b>8,068,713</b> |
| <b>Expenses</b>   |                |                |                  |                |                  |                    |                  |
| Certificated Salaries                                     |                |                |                  |                |                  |                    |                  |
| Certificated Teachers' Salaries                           | 202,910        | 197,124        | 5,786            | 823,456        | 788,494          | 34,962             | 2,365,482        |
| Certificated Teachers' Extra Duties/Stipends              | 8,757          | 63,868         | (55,111)         | 509,404        | 191,606          | 317,797            | 702,557          |
| Certificated Pupil Support Salaries                       | 28,965         | 21,291         | 7,673            | 168,729        | 85,165           | 83,565             | 255,494          |
| Certificated Supervisors' and Administrators' Salaries    | 20,690         | 27,207         | (6,516)          | 132,808        | 108,825          | 23,983             | 326,474          |
| Total Certificated Salaries                               | 261,322        | 309,490        | (48,168)         | 1,634,397      | 1,174,090        | 460,307            | 3,650,007        |
| Classified Salaries                                       |                |                |                  |                |                  |                    |                  |
| Classified Instructional Salaries                         | 0              | 1,213          | (1,213)          | 0              | 4,854            | (4,854)            | 17,476           |
| Classified Support Salaries                               | 779            | 0              | 779              | 4,979          | 0                | 4,979              | 0                |
| Classified Supervisors' and Administrators' Salaries      | 8,651          | 3,497          | 5,154            | 55,244         | 13,986           | 41,258             | 50,349           |
| Clerical, Technical, and Office Staff Salaries            | 4,455          | 1,081          | 3,375            | 22,892         | 4,324            | 18,568             | 15,567           |
| Total Classified Salaries                                 | 13,885         | 5,791          | 8,095            | 83,115         | 23,164           | 59,951             | 83,392           |
| Benefits  |                |                |                  |                |                  |                    |                  |
| State Teachers' Retirement System, certificated positions | 45,549         | 59,112         | (13,564)         | 209,102        | 224,251          | (15,150)           | 697,152          |
| OASDI/Medicare/Alternative, certificated positions        | 1,708          | 300            | 1,409            | 11,393         | 1,197            | 10,197             | 3,590            |
| Medicare certificated positions                           | 3,849          | 4,554          | (706)            | 28,096         | 17,296           | 10,800             | 53,732           |
| Health and Welfare Benefits, certificated positions       | 42,952         | 34,778         | 8,174            | 129,928        | 139,113          | (9,185)            | 417,340          |
| State Unemployment Insurance, certificated positions      | 34             | 10,213         | (10,180)         | 592            | 40,852           | (40,260)           | 204,261          |
| Workers' Compensation Insurance, certificated positions   | 3,552          | 4,398          | (845)            | 8,386          | 16,699           | (8,313)            | 51,879           |
| Other Benefits, certificated positions                    | 8,920          | 2,511          | 6,409            | 57,331         | 9,537            | 47,793             | 29,628           |
| Total Benefits  | 106,564        | 115,866        | (9,303)          | 444,828        | 448,945          | (4,118)            | 1,457,582        |
| Books & Supplies  |                |                |                  |                |                  |                    |                  |
| Textbooks and Core Curricula Materials                    | 12,041         | 5,134          | 6,907            | 45,438         | 20,534           | 24,906             | 61,600           |
| Books and Other Reference Materials                       | 0              | 34,800         | (34,800)         | 0              | 139,200          | (139,200)          | 417,600          |
| School Supplies   | 682            | 108            | 575              | 21,610         | 1,583            | 20,026             | 39,500           |
| Software  | 16,514         | 41,575         | (25,061)         | 117,568        | 166,300          | (48,732)           | 498,900          |
| Office Expense  | 3,562          | 1,183          | 2,378            | 12,602         | 4,734            | 7,868              | 14,200           |
| Business Meals  | 6              | 350            | (344)            | 769            | 1,400            | (631)              | 4,200            |
| Noncapitalized Equipment                                  | (35)           | 478            | (513)            | 1,987          | 7,015            | (5,028)            | 175,000          |
| Total Books & Supplies                                    | 32,770         | 83,628         | (50,858)         | 199,974        | 340,766          | (140,791)          | 1,211,000        |
| Subagreement Services                                     |                |                |                  |                |                  |                    |                  |
| Special Education   | 6,725          | 38,675         | (31,950)         | 13,051         | 154,700          | (141,649)          | 464,100          |
| Substitute Teacher  | 0              | 1,033          | (1,033)          | 0              | 4,133            | (4,133)            | 12,400           |
| Security  | 0              | 0              | 0                | 70             | 0                | 69                 | 0                |
| Other Educational Consultants                             | 0              | 189            | (189)            | 0              | 2,771            | (2,770)            | 69,100           |
| Instructional Services                                    | 0              | 2,191          | (2,192)          | 0              | 8,766            | (8,767)            | 26,300           |
| Total Subagreement Services                               | 6,725          | 42,088         | (35,364)         | 13,121         | 170,370          | (157,250)          | 571,900          |
| Professional/Consulting Services                          |                |                |                  |                |                  |                    |                  |
| IT  | 4,299          | 18,734         | (14,433)         | 29,223         | 74,934           | (45,709)           | 224,800          |
| Audit and Tax   | 0              | 7,466          | (7,467)          | 0              | 7,466            | (7,467)            | 22,400           |
| Legal   | 1,084          | 834            | 251              | 2,908          | 3,334            | (425)              | 10,000           |
| Professional Development                                  | 1,164          | 6,400          | (5,236)          | 5,916          | 25,600           | (19,684)           | 76,800           |
| General Consulting  | 2,189          | 16,116         | (13,929)         | 6,120          | 64,466           | (58,347)           | 193,400          |
| Special Activities  | 637            | 0              | 638              | 767            | 0                | 767                | 0                |
| Bank Charges  | 0              | 9              | (8)              | 0              | 34               | (34)               | 100              |
| Printing  | 1              | 16             | (16)             | 1              | 66               | (65)               | 200              |
| Other Taxes and Fees                                      | 273            | 1,817          | (1,544)          | 550            | 7,267            | (6,717)            | 21,800           |
| Payroll Service Fee                                       | 0              | 0              | 0                | 680            | 0                | 680                | 0                |
| Management Fee  | 13,447         | 13,448         | (1)              | 54,288         | 53,791           | 496                | 161,374          |
| District Oversight Fee                                    | 0              | 5,874          | (5,874)          | 0              | 15,887           | (15,887)           | 70,301           |

California Online Public Schools - California Online Public Schools (CalOPS) Board Meeting - Agenda - Tuesday December 10, 2024 at 4:00 PM

|  |                       |                |                  |                       |                  |                |                  |
|--|-----------------------|----------------|------------------|-----------------------|------------------|----------------|------------------|
| SELPA Fees                               | 0                     | 0              | 0                | 1,330                 | 0                | 1,330          | 0                |
| Public Relations                         | 6,667                 | 6,400          | 267              | 15,558                | 25,600           | (10,042)       | 76,800           |
| Total Professional/Consulting Services   | 29,761                | 77,114         | (47,352)         | 117,341               | 278,445          | (161,104)      | 857,975          |
| Facilities, Repairs & Other Leases       |                       |                |                  |                       |                  |                |                  |
| Rent                                     | 0                     | 875            | (875)            | 0                     | 3,500            | (3,500)        | 10,500           |
| Additional Rent                          | 0                     | 158            | (158)            | 94                    | 634              | (539)          | 1,900            |
| Equipment Leases                         | 0                     | 25             | (25)             | 0                     | 100              | (100)          | 300              |
| Other Leases                             | 0                     | 42             | (42)             | 9,265                 | 166              | 9,099          | 500              |
| Repairs and Maintenance                  | 0                     | 25             | (25)             | 81                    | 100              | (19)           | 300              |
| Total Facilities, Repairs & Other Leases | 0                     | 1,125          | (1,125)          | 9,440                 | 4,500            | 4,941          | 13,500           |
| Operations & Housekeeping                |                       |                |                  |                       |                  |                |                  |
| Auto and Travel Expense                  | 298                   | 33             | 265              | 39,192                | 134              | 39,058         | 400              |
| Dues & Memberships                       | 115                   | 1,200          | (1,085)          | 20,097                | 4,800            | 15,298         | 14,400           |
| Insurance                                | 0                     | 884            | (883)            | 5,696                 | 3,533            | 2,162          | 10,600           |
| Utilities                                | 0                     | 50             | (50)             | 0                     | 200              | (200)          | 600              |
| Janitorial/Trash Removal                 | 0                     | 116            | (117)            | 74                    | 467              | (393)          | 1,400            |
| Communications                           | 310                   | 142            | 168              | 1,441                 | 566              | 874            | 1,700            |
| Postage and Shipping                     | 40                    | 1,325          | (1,285)          | 296                   | 5,300            | (5,003)        | 15,900           |
| Total Operations & Housekeeping          | 763                   | 3,750          | (2,987)          | 66,796                | 15,000           | 51,796         | 45,000           |
| <b>Total Expenses</b>                    | <b>451,790</b>        | <b>638,852</b> | <b>(187,062)</b> | <b>2,569,012</b>      | <b>2,455,280</b> | <b>113,732</b> | <b>7,890,356</b> |
| <b>Change in Net Assets</b>              | <b>(138,988)</b>      |                |                  | <b>(1,814,574)</b>    |                  |                |                  |
| <b>Net Assets, Beginning of Period</b>   | <b>(1,355,941)</b>    |                |                  | <b>319,645</b>        |                  |                |                  |
| <b>Net Assets, End of Period</b>         | <b>\$ (1,494,929)</b> |                |                  | <b>\$ (1,494,929)</b> |                  |                |                  |

**Central Coast****Budget vs Actual****For the period ended October 31, 2024**

|   | Current Period |                |                 | Current Year   |                |                  | Total Annual     |
|---|----------------|----------------|-----------------|----------------|----------------|------------------|------------------|
|   | Actual         | Budget         | Variance        | Actual         | Budget         | Variance         | Budget           |
| <b>Revenue</b>  |                |                |                 |                |                |                  |                  |
| State Aid - Revenue Limit                                 |                |                |                 |                |                |                  |                  |
| LCFF Revenue  | \$ 75,265      | \$ 78,869      | \$ (3,604)      | \$ 234,158     | \$ 166,502     | \$ 67,656        | \$ 876,343       |
| Economic Protection Account Funding                       | 0              | 0              | 0               | 6,746          | 6,873          | (127)            | 27,494           |
| In Lieu of Property Taxes                                 | 0              | 67,505         | (67,505)        | 0              | 219,389        | (219,389)        | 843,820          |
| Total State Aid - Revenue Limit                           | 75,265         | 146,374        | (71,109)        | 240,904        | 392,764        | (151,860)        | 1,747,657        |
| Federal Revenue   |                |                |                 |                |                |                  |                  |
| Federal Special Education - IDEA                          | 0              | 1,608          | (1,608)         | 0              | 3,396          | (3,396)          | 17,871           |
| Title I, Part A - Basic Low Income                        | 0              | 0              | 0               | 0              | 3,687          | (3,687)          | 14,751           |
| Title II, Part A - Teacher Quality                        | 0              | 0              | 0               | 0              | 737            | (737)            | 2,946            |
| Total Federal Revenue                                     | 0              | 1,608          | (1,608)         | 0              | 7,820          | (7,820)          | 35,568           |
| Other State Revenue                                       |                |                |                 |                |                |                  |                  |
| State Special Education - AB602                           | 0              | 11,091         | (11,091)        | 22,188         | 23,415         | (1,227)          | 123,238          |
| State - Mandated Cost Reimbursement                       | 0              | 0              | 0               | 0              | 0              | 0                | 5,019            |
| State - State Lottery                                     | 0              | 0              | 0               | 0              | 0              | 0                | 34,229           |
| State - Other State Revenue                               | 1,008          | 12,813         | (11,805)        | 3,136          | 13,500         | (10,364)         | 55,649           |
| Total Other State Revenue                                 | 1,008          | 23,904         | (22,896)        | 25,324         | 36,915         | (11,591)         | 218,135          |
| Other Local Revenue                                       |                |                |                 |                |                |                  |                  |
| Interest Revenue  | 3,825          | 876            | 2,948           | 5,314          | 3,507          | 1,807            | 10,521           |
| Total Other Local Revenue                                 | 3,825          | 876            | 2,948           | 5,314          | 3,507          | 1,807            | 10,521           |
| <b>Total Revenue</b>                                      | <b>80,098</b>  | <b>172,762</b> | <b>(92,665)</b> | <b>271,542</b> | <b>441,006</b> | <b>(169,464)</b> | <b>2,011,881</b> |
| <b>Expenses</b>   |                |                |                 |                |                |                  |                  |
| Certificated Salaries                                     |                |                |                 |                |                |                  |                  |
| Certificated Teachers' Salaries                           | 46,819         | 50,016         | (3,197)         | 186,284        | 200,066        | (13,782)         | 600,197          |
| Certificated Teachers' Extra Duties/Stipends              | 2,020          | 16,206         | (14,186)        | 117,551        | 48,616         | 68,935           | 178,261          |
| Certificated Pupil Support Salaries                       | 6,683          | 5,402          | 1,281           | 38,862         | 21,609         | 17,253           | 64,826           |
| Certificated Supervisors' and Administrators' Salaries    | 4,774          | 6,903          | (2,129)         | 30,647         | 27,612         | 3,034            | 82,837           |
| Total Certificated Salaries                               | 60,296         | 78,527         | (18,231)        | 373,344        | 297,903        | 75,440           | 926,121          |
| Classified Salaries                                       |                |                |                 |                |                |                  |                  |
| Classified Instructional Salaries                         | 0              | 308            | (308)           | 0              | 1,232          | (1,231)          | 4,434            |
| Classified Support Salaries                               | 180            | 0              | 180             | 1,149          | 0              | 1,149            | 0                |
| Classified Supervisors' and Administrators' Salaries      | 1,996          | 887            | 1,109           | 12,748         | 3,549          | 9,199            | 12,775           |
| Clerical, Technical, and Office Staff Salaries            | 1,028          | 275            | 754             | 5,282          | 1,097          | 4,186            | 3,950            |
| Total Classified Salaries                                 | 3,204          | 1,470          | 1,735           | 19,179         | 5,878          | 13,303           | 21,159           |
| Benefits  |                |                |                 |                |                |                  |                  |
| State Teachers' Retirement System, certificated positions | 10,510         | 14,998         | (4,489)         | 48,249         | 56,899         | (8,651)          | 176,890          |
| OASDI/Medicare/Alternative, certificated positions        | 394            | 76             | 318             | 2,630          | 304            | 2,325            | 911              |
| Medicare certificated positions                           | 888            | 1,156          | (268)           | 6,483          | 4,389          | 2,095            | 13,633           |
| Health and Welfare Benefits, certificated positions       | 10,683         | 8,824          | 1,858           | 32,384         | 35,297         | (2,913)          | 105,892          |
| State Unemployment Insurance, certificated positions      | 7              | 2,810          | (2,802)         | 137            | 11,241         | (11,104)         | 56,204           |
| Workers' Compensation Insurance, certificated positions   | 820            | 1,116          | (296)           | 1,935          | 4,237          | (2,302)          | 13,163           |
| Other Benefits, certificated positions                    | 2,058          | 637            | 1,421           | 13,230         | 2,420          | 10,811           | 7,518            |
| Total Benefits  | 25,360         | 29,617         | (4,258)         | 105,048        | 114,787        | (9,739)          | 374,211          |
| Books & Supplies  |                |                |                 |                |                |                  |                  |
| Textbooks and Core Curricula Materials                    | 2,779          | 1,442          | 1,337           | 10,486         | 5,766          | 4,719            | 17,300           |
| Books and Other Reference Materials                       | 0              | 7,767          | (7,767)         | 0              | 31,067         | (31,067)         | 93,200           |
| School Supplies   | 158            | 7              | 150             | 4,989          | 112            | 4,877            | 3,400            |
| Software  | 2,882          | 9,575          | (6,693)         | 25,935         | 38,300         | (12,365)         | 114,900          |
| Office Expense  | 822            | 359            | 464             | 2,916          | 1,433          | 1,483            | 4,300            |
| Business Meals  | 1              | 83             | (82)            | 193            | 334            | (141)            | 1,000            |
| Noncapitalized Equipment                                  | (9)            | 56             | (65)            | 458            | 828            | (369)            | 25,100           |
| Total Books & Supplies                                    | 6,633          | 19,289         | (12,656)        | 44,977         | 77,840         | (32,863)         | 259,200          |
| Subagreement Services                                     |                |                |                 |                |                |                  |                  |
| Special Education   | 249            | 7,592          | (7,343)         | 1,360          | 30,366         | (29,007)         | 91,100           |
| Substitute Teacher  | 0              | 483            | (484)           | 0              | 1,934          | (1,933)          | 5,800            |
| Security  | 0              | 0              | 0               | 16             | 0              | 16               | 0                |
| Other Educational Consultants                             | 0              | 37             | (37)            | 0              | 544            | (545)            | 16,500           |
| Instructional Services                                    | 0              | 300            | (300)           | 0              | 1,200          | (1,200)          | 3,600            |
| Total Subagreement Services                               | 249            | 8,412          | (8,164)         | 1,376          | 34,044         | (32,669)         | 117,000          |
| Professional/Consulting Services                          |                |                |                 |                |                |                  |                  |
| IT  | 992            | 7,725          | (6,732)         | 6,944          | 30,900         | (23,955)         | 92,700           |
| Audit and Tax   | 0              | 1,567          | (1,567)         | 0              | 1,566          | (1,567)          | 4,700            |
| Legal   | 250            | 192            | 58              | 672            | 767            | (96)             | 2,300            |
| Professional Development                                  | 269            | 1,508          | (1,239)         | 1,365          | 6,033          | (4,668)          | 18,100           |
| General Consulting  | 505            | 3,617          | (3,112)         | 1,412          | 14,467         | (13,054)         | 43,400           |
| Special Activities  | 147            | 0              | 147             | 178            | 0              | 178              | 0                |
| Bank Charges  | 0              | 58             | (58)            | 0              | 233            | (233)            | 700              |
| Printing  | 0              | 0              | 0               | 1              | 0              | 0                | 0                |
| Other Taxes and Fees                                      | 63             | 508            | (445)           | 21,266         | 2,034          | 19,233           | 6,100            |
| Payroll Service Fee                                       | 0              | 0              | 0               | 157            | 0              | 157              | 0                |
| Management Fee  | 3,353          | 4,000          | (647)           | 13,139         | 16,000         | (2,861)          | 48,000           |
| District Oversight Fee                                    | 0              | 1,464          | (1,464)         | 0              | 3,927          | (3,928)          | 17,476           |
| SELPA Fees  | 0              | 0              | 0               | 320            | 0              | 320              | 0                |

California Online Public Schools - California Online Public Schools (CalOPS) Board Meeting - Agenda - Tuesday December 10, 2024 at 4:00 PM

|  |                    |                |                 |                    |                |                |                  |
|--|--------------------|----------------|-----------------|--------------------|----------------|----------------|------------------|
| Public Relations                         | 1,539              | 1,959          | (420)           | 3,611              | 7,834          | (4,222)        | 23,500           |
| Total Professional/Consulting Services   | 7,118              | 22,598         | (15,479)        | 49,065             | 83,761         | (34,696)       | 256,976          |
| Facilities, Repairs & Other Leases       |                    |                |                 |                    |                |                |                  |
| Rent                                     | 0                  | 166            | (167)           | 0                  | 666            | (666)          | 2,000            |
| Additional Rent                          | 0                  | 75             | (75)            | 23                 | 300            | (278)          | 900              |
| Equipment Leases                         | 0                  | 392            | (391)           | 0                  | 1,567          | (1,567)        | 4,701            |
| Other Leases                             | 0                  | 8              | (9)             | 2,274              | 33             | 2,242          | 99               |
| Repairs and Maintenance                  | 0                  | 9              | (8)             | 19                 | 34             | (15)           | 100              |
| Total Facilities, Repairs & Other Leases | 0                  | 650            | (650)           | 2,316              | 2,600          | (284)          | 7,800            |
| Operations & Housekeeping                |                    |                |                 |                    |                |                |                  |
| Auto and Travel Expense                  | 317                | 258            | 59              | 11,616             | 1,033          | 10,583         | 3,100            |
| Dues & Memberships                       | 26                 | 350            | (324)           | 6,054              | 1,400          | 4,654          | 4,200            |
| Insurance                                | 0                  | 208            | (208)           | 892                | 833            | 58             | 2,500            |
| Utilities                                | 0                  | 9              | (8)             | 0                  | 34             | (33)           | 100              |
| Janitorial/Trash Removal                 | 0                  | 25             | (25)            | 17                 | 100            | (83)           | 300              |
| Miscellaneous Expense                    | 0                  | 0              | 0               | 15                 | 0              | 15             | 0                |
| Communications                           | 72                 | 33             | 38              | 332                | 133            | 199            | 400              |
| Postage and Shipping                     | 9                  | 358            | (349)           | 69                 | 1,433          | (1,364)        | 4,300            |
| Total Operations & Housekeeping          | 424                | 1,241          | (817)           | 18,995             | 4,966          | 14,029         | 14,900           |
| <b>Total Expenses</b>                    | <b>103,284</b>     | <b>161,804</b> | <b>(58,520)</b> | <b>614,300</b>     | <b>621,779</b> | <b>(7,479)</b> | <b>1,977,367</b> |
| <b>Change in Net Assets</b>              | <b>(23,186)</b>    |                |                 | <b>(342,758)</b>   |                |                |                  |
| <b>Net Assets, Beginning of Period</b>   | <b>(62,839)</b>    |                |                 | <b>256,733</b>     |                |                |                  |
| <b>Net Assets, End of Period</b>         | <b>\$ (86,025)</b> |                |                 | <b>\$ (86,025)</b> |                |                |                  |

**California Online Public Schools**  
**Statement of Financial Position**  
**October 31, 2024**

|   | Southern California  | Central Valley      | Southern California | North Bay           | Monterey Bay        | Central Coast     | Total                |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------------|
| <b>Assets</b>                                     |                      |                     |                     |                     |                     |                   |                      |
| Current Assets                                    |                      |                     |                     |                     |                     |                   |                      |
| Cash & Cash Equivalents                           | \$ 11,009,109        | \$ 5,655,894        | \$ 7,714,745        | \$ 1,450,428        | \$ 1,820,152        | \$ 1,064,723      | \$ 28,715,052        |
| Accounts Receivable                               | 319,357              | 0                   | 0                   | (25,874)            | 0                   | 43,940            | 337,423              |
| Public Funding Receivables                        | 477,045              | 87,604              | 88,299              | 15,686              | 264,953             | 6,655             | 940,241              |
| Due To/From Related Parties                       | 10,206,239           | (1,456,433)         | (4,706,435)         | (289,641)           | (2,827,998)         | (925,731)         | 0                    |
| Prepaid Expenses                                  | 244,417              | 26,735              | 87,617              | 5,314               | 18,459              | 4,381             | 386,925              |
| Total Current Assets                              | 22,256,167           | 4,313,800           | 3,184,226           | 1,155,913           | (724,434)           | 193,968           | 30,379,641           |
| Long-term Assets                                  |                      |                     |                     |                     |                     |                   |                      |
| Property & Equipment, Net                         | 25,051               | 0                   | 70,057              | 0                   | 0                   | 0                 | 95,108               |
| Right-of-Use Asset, Net                           | 31,865               | 4,111               | 10,791              | 1,028               | 3,083               | 514               | 51,391               |
| Deposits  | 20,287               | 100                 | 0                   | 0                   | 0                   | 0                 | 20,388               |
| Total Long-term Assets                            | 77,203               | 4,211               | 80,848              | 1,028               | 3,083               | 514               | 166,887              |
| <b>Total Assets</b>                               | <b>\$ 22,333,370</b> | <b>\$ 4,318,011</b> | <b>\$ 3,265,074</b> | <b>\$ 1,156,941</b> | <b>\$ (721,351)</b> | <b>\$ 194,482</b> | <b>\$ 30,546,528</b> |
| <b>Liabilities</b>                                |                      |                     |                     |                     |                     |                   |                      |
| Current Liabilities                               |                      |                     |                     |                     |                     |                   |                      |
| Accounts Payable                                  | \$ 0                 | \$ 0                | \$ 0                | \$ 0                | \$ 0                | \$ 0              | \$ 0                 |
| Accrued Liabilities                               | 637,457              | 391,570             | 868,137             | 165,745             | 202,504             | 38,354            | 2,303,768            |
| Deferred Revenue                                  | 9,984,155            | 1,727,172           | 3,304,620           | 440,223             | 567,695             | 241,589           | 16,265,453           |
| Operating Lease Liability, Current Portion        | 34,928               | 4,507               | 11,830              | 1,126               | 3,381               | 564               | 56,336               |
| Total Current Liabilities                         | 10,656,540           | 2,123,249           | 4,184,587           | 607,094             | 773,580             | 280,507           | 18,625,557           |
| Long-term Liabilities                             |                      |                     |                     |                     |                     |                   |                      |
| Operating Lease Liability, Net of Current Portion | 1                    | 0                   | 0                   | 1                   | (1)                 | 0                 | 0                    |
| Total Long-term Liabilities                       | 1                    | 0                   | 0                   | 1                   | (1)                 | 0                 | 0                    |
| <b>Total Liabilities</b>                          | <b>10,656,541</b>    | <b>2,123,249</b>    | <b>4,184,587</b>    | <b>607,095</b>      | <b>773,579</b>      | <b>280,507</b>    | <b>18,625,557</b>    |
| <b>Net Assets, End of Period</b>                  | <b>11,676,829</b>    | <b>2,194,762</b>    | <b>(919,513)</b>    | <b>549,846</b>      | <b>(1,494,929)</b>  | <b>(86,025)</b>   | <b>11,920,970</b>    |
| <b>Liabilities &amp; Net Assets</b>               | <b>\$ 22,333,370</b> | <b>\$ 4,318,011</b> | <b>\$ 3,265,074</b> | <b>\$ 1,156,941</b> | <b>\$ (721,351)</b> | <b>\$ 194,482</b> | <b>\$ 30,546,528</b> |



**California Online Public Schools**  
**Statement of Cash Flows**  
**For the period ended October 31, 2024**

|   | Southern California  | Central Valley      | Northern California | North Bay           | Monterey Bay        | Central Coast       | Total                |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <b>Cash Flows from Operating Activities</b>             |                      |                     |                     |                     |                     |                     |                      |
| Change in Net Assets                                    | \$ 1,183,138         | \$ 642,187          | \$ 786,947          | \$ 92,179           | \$ (138,988)        | \$ (23,186)         | \$ 2,542,277         |
| Adjustments   |                      |                     |                     |                     |                     |                     |                      |
| Depreciation  | 181                  | 0                   | 4,671               | 0                   | 0                   | 0                   | 4,851                |
| Adjustments   | 181                  | 0                   | 4,671               | 0                   | 0                   | 0                   | 4,851                |
| (Increase) Decrease in Operating Assets                 |                      |                     |                     |                     |                     |                     |                      |
| Public Funding Receivables                              | 1,315                | 55,662              | 3,094,054           | 5,891               | 58,829              | 0                   | 3,215,752            |
| Grants, Contributions & Pledges Receivable              | (100)                | 0                   | 0                   | 0                   | 0                   | 0                   | (100)                |
| Due from Related Parties                                | 2,383,229            | (499,333)           | (1,789,532)         | 224,916             | (475,492)           | 156,213             | 0                    |
| Prepaid Expenses  | (30,021)             | (5,089)             | (10,685)            | (1,018)             | (3,307)             | (763)               | (50,882)             |
| (Increase) Decrease in Operating Assets                 | 2,354,423            | (448,760)           | 1,293,837           | 229,789             | (419,970)           | 155,450             | 3,164,770            |
| Increase (Decrease) in Operating Liabilities            |                      |                     |                     |                     |                     |                     |                      |
| Accounts Payable  | (2,776,264)          | (105,903)           | (228,932)           | (20,215)            | (74,146)            | (17,977)            | (3,223,438)          |
| Accrued Expenses  | (228,382)            | 0                   | (700)               | 0                   | 0                   | 0                   | (229,082)            |
| Deferred Revenue  | 69,145               | 12,236              | 24,155              | 2,277               | 7,271               | 1,856               | 116,940              |
| Increase (Decrease) in Operating Liabilities            | (2,935,501)          | (93,667)            | (205,477)           | (17,938)            | (66,875)            | (16,121)            | (3,335,580)          |
| <b>Total Cash Flows from Operating Activities</b>       | <b>602,241</b>       | <b>99,760</b>       | <b>1,879,978</b>    | <b>304,030</b>      | <b>(625,833)</b>    | <b>116,143</b>      | <b>2,376,318</b>     |
| <b>Cash Flows from Investing Activities</b>             |                      |                     |                     |                     |                     |                     |                      |
| Purchases of Property & Equipment                       | (5,900)              | 0                   | 0                   | 0                   | 0                   | 0                   | (5,900)              |
| <b>Total Cash Flows from Investing Activities</b>       | <b>(5,900)</b>       | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>(5,900)</b>       |
| <b>Change in Cash and Cash Equivalents</b>              | <b>596,341</b>       | <b>99,760</b>       | <b>1,879,978</b>    | <b>304,030</b>      | <b>(625,833)</b>    | <b>116,143</b>      | <b>2,370,418</b>     |
| <b>Cash &amp; Cash Equivalents, Beginning of Period</b> | <b>10,412,768</b>    | <b>5,556,134</b>    | <b>5,834,768</b>    | <b>1,146,399</b>    | <b>2,445,985</b>    | <b>948,580</b>      | <b>26,344,634</b>    |
| <b>Cash &amp; Cash Equivalents, End of Period</b>       | <b>\$ 11,009,109</b> | <b>\$ 5,655,894</b> | <b>\$ 7,714,745</b> | <b>\$ 1,450,428</b> | <b>\$ 1,820,152</b> | <b>\$ 1,064,723</b> | <b>\$ 28,715,052</b> |

Southern California  
Accounts Payable Aging  
10/31/2024

| Vendor Name                | Invoice/Credit Number | Date Due | Current | 1 - 30 Days<br>Past Due | 31 - 60 Days<br>Past Due | 61 - 90 Days<br>Past Due | Over 90 Days<br>Past Due | Total |
|----------------------------|-----------------------|----------|---------|-------------------------|--------------------------|--------------------------|--------------------------|-------|
|                            |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
| Total Outstanding Invoices |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     | \$ -  |

Central Valley  
Accounts Payable Aging  
10/31/2024

| Vendor Name                | Invoice/Credit Number | Date Due | Current | 1 - 30 Days<br>Past Due | 31 - 60 Days<br>Past Due | 61 - 90 Days<br>Past Due | Over 90 Days<br>Past Due | Total |
|----------------------------|-----------------------|----------|---------|-------------------------|--------------------------|--------------------------|--------------------------|-------|
|                            |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
| Total Outstanding Invoices |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     | \$ -  |

Northern California  
Accounts Payable Aging  
10/31/2024

| Vendor Name                | Invoice/Credit Number | Date Due | Current | 1 - 30 Days<br>Past Due | 31 - 60 Days<br>Past Due | 61 - 90 Days<br>Past Due | Over 90 Days<br>Past Due | Total |
|----------------------------|-----------------------|----------|---------|-------------------------|--------------------------|--------------------------|--------------------------|-------|
|                            |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
| Total Outstanding Invoices |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     | \$ -  |

North Bay  
Accounts Payable Aging  
10/31/2024

| Vendor Name                | Invoice/Credit Number | Date Due | Current | 1 - 30 Days<br>Past Due | 31 - 60 Days<br>Past Due | 61 - 90 Days<br>Past Due | Over 90 Days<br>Past Due | Total |
|----------------------------|-----------------------|----------|---------|-------------------------|--------------------------|--------------------------|--------------------------|-------|
|                            |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
| Total Outstanding Invoices |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     | \$ -  |

Monterey Bay  
Accounts Payable Aging  
10/31/2024

| Vendor Name                | Invoice/Credit Number | Date Due | Current | 1 - 30 Days<br>Past Due | 31 - 60 Days<br>Past Due | 61 - 90 Days<br>Past Due | Over 90 Days<br>Past Due | Total |
|----------------------------|-----------------------|----------|---------|-------------------------|--------------------------|--------------------------|--------------------------|-------|
|                            |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
| Total Outstanding Invoices |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     | \$ -  |

Central Coast  
Accounts Payable Aging  
10/31/2024

| Vendor Name                | Invoice/Credit Number | Date Due | Current | 1 - 30 Days<br>Past Due | 31 - 60 Days<br>Past Due | 61 - 90 Days<br>Past Due | Over 90 Days<br>Past Due | Total |
|----------------------------|-----------------------|----------|---------|-------------------------|--------------------------|--------------------------|--------------------------|-------|
|                            |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     |       |
|                            |                       |          | -       | -                       | -                        | -                        | -                        |       |
| Total Outstanding Invoices |                       |          | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     | \$ -  |

**Southern California**  
**Check Register**  
**For the period ended October 31, 2024**

| Check Number | Vendor Name                               | Transaction Description                        | Check Date | Check Amount |
|--------------|---|--|------------|--------------|
| 12501        | Ad Mechanics LLC                          | Marketing Svcs                                 | 10/02/2024 | \$ 52,114.05 |
| 12502        | Charter Impact                            | Business Mgmt Svcs - 10/24                     | 10/02/2024 | 207,526.00   |
| 12503        | Effectual Educational Consulting Services | Curriculum Development Svcs - 08/24            | 10/02/2024 | 1,975.00     |
| 12504        | El Paseo Childrens Center Inc.            | SpEd Svcs - 08/24                              | 10/02/2024 | 9,075.00     |
| 12505        | Electricians Service Team                 | Repair Svcs                                    | 10/02/2024 | 399.00       |
| 12506        | Eric Armin Inc                            | Curriculum                                     | 10/02/2024 | 6,785.57     |
| 12507        | Evenflow Inc.                             | Repair Svcs - 09/24                            | 10/02/2024 | 548.61       |
| 12508        | Every Special Child LLC                   | Paraprofessional Svcs - 08/24                  | 10/02/2024 | 800.00       |
| 12509        | Houghton Mifflin Company                  | Curriculum                                     | 10/02/2024 | 12,082.99    |
| 12510        | Marshall Cavendish Corporation            | Curriculum                                     | 10/02/2024 | 2,072.06     |
| 12511        | N2Y, LLC                                  | Software - 10/04/24 - 07/31/25                 | 10/02/2024 | 16,386.80    |
| 12512        | Oxford Consulting Services Inc.           | General Consulting Svcs - 08/24                | 10/02/2024 | 3,875.00     |
| 12513        | Party Pals                                | Student Activity Supplies - Final Pmt          | 10/02/2024 | 6,175.00     |
| 12514        | UPS - 2833                                | Shipping Svcs                                  | 10/02/2024 | 12.44        |
| 12515        | US Bank Equipment Finance                 | Equipment Lease - 09/08/24 - 10/08/24          | 10/02/2024 | 1,050.53     |
| 12516        | Pearson Virtual Schools USA               | Educational Resource Center - 06/24            | 10/03/2024 | 3,108,697.06 |
| 12517        | ACSA                                      | ACSA Dues                                      | 10/08/2024 | 1,768.56     |
| 12518        | Behavioral Autism Therapies               | SpEd Svcs - 08/24                              | 10/08/2024 | 165.00       |
| 12519        | Benchmark Education Company LLC           | Professional Development Training              | 10/08/2024 | 650.00       |
| 12520        | Branche Jones                             | Consulting Svcs - 09/24                        | 10/08/2024 | 4,000.00     |
| 12521        | Carrot Fertility Inc                      | Admin Fee - 11/24                              | 10/08/2024 | 3,790.80     |
| 12522        | CE Mechanical Inc                         | HVAC Maintenance - 10/24                       | 10/08/2024 | 295.00       |
| 12523        | City of Fullerton                         | Facilities Rental - 02/18/25                   | 10/08/2024 | 200.00       |
| 12524        | Community Therapy Services                | SpEd Svcs - 07/24                              | 10/08/2024 | 1,030.00     |
| 12525        | Concur Technologies Inc                   | Software - 10/24                               | 10/08/2024 | 9,494.12     |
| 12526        | Dustin Thompson Photography               | Cap & Gown Photos                              | 10/08/2024 | 500.00       |
| 12527        | Florida Virtual School                    | Curriculum                                     | 10/08/2024 | 2,850.00     |
| 12528        | Gympass US LLC                            | Gym Subscription Benefit - 09/28/24 - 10/27/24 | 10/08/2024 | 9,004.11     |
| 12529        | Heritage Schools Inc                      | SpEd Svcs - 09/24                              | 10/08/2024 | 17,966.00    |
| 12530        | Herman Au Photography                     | Photography Svcs                               | 10/08/2024 | 2,685.00     |
| 12531        | Houghton Mifflin Company                  | Curriculum                                     | 10/08/2024 | 2,056.75     |
| 12532        | Law Offices of Michelle Won               | Legal Svcs - 09/24                             | 10/08/2024 | 935.00       |
| 12533        | Law Offices of Young, Minney & Corr LLP   | Legal Svcs - 09/24                             | 10/08/2024 | 14,117.50    |
| 12534        | Mindful Neuron Center PC                  | SpEd Svcs - 09/24                              | 10/08/2024 | 2,281.25     |
| 12535        | MPS                                       | Curriculum                                     | 10/08/2024 | 6,341.09     |
| 12536        | Newfront Insurance Services               | Benefits - One-Time Fee                        | 10/08/2024 | 2,000.00     |
| 12537        | Savvas Learning Company LLC               | Software - 1 Year                              | 10/08/2024 | 2,750.00     |
| 12538        | T-Mobile                                  | Communication Svcs - 08/21/24 - 09/20/24 - MKV | 10/08/2024 | 3,932.63     |
| 12539        | T-Mobile - 0979                           | Communication Svcs - 08/21/24 - 09/20/24       | 10/08/2024 | 639.04       |
| 12540        | W.W. Norton & Company Inc                 | Curriculum                                     | 10/08/2024 | 6,202.13     |
| 12541        | West Coast Flooring                       | Flooring Project                               | 10/08/2024 | 5,900.00     |
| 12542        | Zoom Video Communications Inc             | Communication Svcs - 09/24                     | 10/08/2024 | 833.79       |
| 12543        | Chloe Farris                              | Reimb - Mileage - 06/11/24                     | 10/09/2024 | 27.47        |
| 12544        | Dana Putnam                               | Reimb - Mileage - 06/07/24                     | 10/09/2024 | 133.33       |
| 12545        | Deiana Jackson                            | Reimb - Mileage - 06/07/24                     | 10/09/2024 | 93.09        |
| 12546        | Helena Nordenfors                         | Reimb - Meals - 05/30/24                       | 10/09/2024 | 53.88        |
| 12547        | Isaiah Kidd                               | Reimb - Mileage - 05/13/24                     | 10/09/2024 | 87.00        |
| 12548        | Jamia Seifert                             | Reimb - Mileage - 04/15/24 - 04/22/24          | 10/09/2024 | 122.61       |
| 12549        | Juliana Bassegio                          | Reimb - Meals - 05/29/24                       | 10/09/2024 | 215.68       |
| 12550        | Kelsey Dickman                            | Reimb - Mileage - 03/20/24 - 03/26/24          | 10/09/2024 | 189.61       |
| 12551        | Kimberly Benumof                          | Reimb - Meals - 03/01/24 - 03/07/24            | 10/09/2024 | 71.59        |
| 12552        | Kristle Halcomb                           | Reimb - Mileage - 05/22/24                     | 10/09/2024 | 236.51       |
| 12553        | Marissa Mesa                              | Reimb - Meals - 05/30/24                       | 10/09/2024 | 215.54       |
| 12554        | Olivia Kessler                            | Reimb - Mileage - 05/13/24                     | 10/09/2024 | 52.93        |
| 12555        | Rosalba Chavez                            | Reimb - Meals - 03/07/24                       | 10/09/2024 | 20.00        |
| 12556        | Steve Lopez                               | Reimb - Mileage - 04/25/24                     | 10/09/2024 | 39.39        |
| 12557        | Victoria Acton                            | Reimb - Meals - 03/07/24 - 03/10/24            | 10/09/2024 | 225.03       |
| 12558        | Alison Waters                             | Reimb - Mileage - 06/12/24                     | 10/15/2024 | 29.48        |
| 12559        | Casey Hamilton                            | Reimb - Mileage - 06/18/24                     | 10/15/2024 | 160.80       |
| 12560        | Elizabeth Hendrick                        | Reimb - Mileage - 06/07/24                     | 10/15/2024 | 125.96       |
| 12561        | Lina Arango                               |  | 10/15/2024 | 142.58       |
| 12562        | Lizeth Bautista                           |  | 10/15/2024 | 57.62        |
| 12563        | Rachel Lee                                | Reimb - Mileage - 06/10/24                     | 10/15/2024 | 22.11        |
| 12564        | Rebecca Gray                              | Reimb - Travel - 05/14/24                      | 10/15/2024 | 771.58       |
| 12565        | AspirEDU Inc.                             | Software - 06/17/24 - 06/16/25                 | 10/17/2024 | 30,053.75    |
| 12566        | Barnes & Noble Inc.                       | Textbooks                                      | 10/17/2024 | 3,145.50     |
| 12567        | Corodata Records Management Inc.          | Storage - 09/24                                | 10/17/2024 | 394.27       |
| 12568        | Corodata Shredding Inc                    | Shredding Svcs - 09/24                         | 10/17/2024 | 41.79        |
| 12569        | Cox Business                              | Communication Svcs - 10/24                     | 10/17/2024 | 1,298.95     |
| 12570        | Crown Facility Solutions Inc              | Janitorial Svcs - 10/24                        | 10/17/2024 | 1,296.00     |
| 12571        | Every Special Child LLC                   | Paraprofessional Svcs - 09/16/24 - 09/30/24    | 10/17/2024 | 16,560.00    |
| 12572        | Houghton Mifflin Company                  | Curriculum                                     | 10/17/2024 | 10,338.15    |
| 12573        | IXL Learning Inc                          | License - 09/27/24 - 06/30/25                  | 10/17/2024 | 197,700.00   |
| 12574        | Language Line Services                    | Interpretation Svcs                            | 10/17/2024 | 7,913.55     |
| 12575        | Law Offices of Young, Minney & Corr LLP   | Legal Svcs - 09/24                             | 10/17/2024 | 4,490.77     |
| 12576        | Marshall Cavendish Corporation            | Curriculum                                     | 10/17/2024 | 23,015.48    |
| 12577        | Netrix                                    | IT Managed Svcs                                | 10/17/2024 | 3,080.00     |
| 12578        | PC Connection Sales Corp                  | Office Supplies                                | 10/17/2024 | 566.60       |
| 12579        | Purchase Power                            | Office Supplies                                | 10/17/2024 | 1,009.75     |
| 12580        | San Diego Gas & Electric                  | Utility Svcs - 01/03/24 - 01/31/24             | 10/17/2024 | 689.33       |
| 12581        | UPS - 2833                                | Office Supplies                                | 10/17/2024 | 1.19         |
| 12582        | VitalSource Technologies LLC              | Curriculum                                     | 10/17/2024 | 4,369.54     |



**Southern California**  
**Check Register**  
**For the period ended October 31, 2024**

| Check Number               | Vendor Name                                | Transaction Description                     | Check Date | Check Amount           |
|----------------------------|--|---|------------|------------------------|
| 12583                      | Yessenia Gaines                            | Reimb - SpEd Mileage - 09/24                | 10/17/2024 | 113.90                 |
| 12584                      | Accelerate Education Incorporated          | Curriculum                                  | 10/22/2024 | 122,850.00             |
| 12585                      | Adapted Childs Play LLC                    | SpEd Svcs - 09/24                           | 10/22/2024 | 421.68                 |
| 12586                      | AT&T                                       | Communication Svcs - 09/07/24 - 10/06/24    | 10/22/2024 | 534.69                 |
| 12587                      | Behavioral Autism Therapies                | SpEd Svcs - 09/24                           | 10/22/2024 | 247.50                 |
| 12588                      | Corodata Shredding Inc                     | Shredding Svcs                              | 10/22/2024 | 41.79                  |
| 12589                      | Department of Justice                      | Fingerprinting Svcs - 09/24                 | 10/22/2024 | 47.00                  |
| 12590                      | Document Tracking Services                 | Software - 12/15/24 - 12/15/25              | 10/22/2024 | 2,915.00               |
| 12591                      | Phoenix Paint Services                     | Paint Svcs                                  | 10/22/2024 | 1,800.00               |
| 12592                      | Scribbles Software                         | Software - 09/24                            | 10/22/2024 | 108.50                 |
| 12593                      | SMWD                                       | Utilities Svcs                              | 10/22/2024 | 229.89                 |
| 12594                      | Software MSP LLC                           | IT Svcs                                     | 10/22/2024 | 66,150.00              |
| 12595                      | Specialized Therapy Services Inc           | SpEd Svcs - 08/24                           | 10/22/2024 | 925.00                 |
| 12596                      | Total Transportation Logistics Inc         | Storage Svcs                                | 10/22/2024 | 53,726.37              |
| 12597                      | UPS  | Shipping Svcs                               | 10/22/2024 | 189.34                 |
| 12598                      | UPS - 2833                                 | Shipping Svcs                               | 10/22/2024 | 428.85                 |
| 12599                      | The Hartford                               | Worker's Compensation - 07/01/24-07/01/25   | 10/24/2024 | 54,648.75              |
| 12600                      | Cortnie Higareda                           | Reimb - Meals - 05/31/24                    | 10/25/2024 | 480.05                 |
| 12601                      | Jasmine Samuels                            | Reimb - Meals - 06/20/24                    | 10/25/2024 | 117.63                 |
| 12602                      | Kacey Mathieson                            |   | 10/25/2024 | 20.77                  |
| 12603                      | Kathryn Plowman                            | Reimb - Mileage - 05/13/14 - 05/16/24       | 10/25/2024 | 58.96                  |
| 12604                      | Empower Trust Company LLC                  | Investment Access Fee - 07/01/24 - 09/30/24 | 10/30/2024 | 250.00                 |
| 12605                      | Facing History and Ourselves Inc           | Professional Development                    | 10/30/2024 | 4,375.00               |
| 12606                      | FeldCare Connects                          | SpEd Svcs - 10/24                           | 10/30/2024 | 650.00                 |
| 12607                      | Headstand                                  | Marketing Svcs - 10/24                      | 10/30/2024 | 18,000.40              |
| 12608                      | Natasha Stewart                            | Professional Consulting - 1 Month           | 10/30/2024 | 3,000.00               |
| 12609                      | National Student Clearinghouse             | Software - 05/09/24 - 05/08/25              | 10/30/2024 | 595.00                 |
| 12610                      | PHMG                                       | Marketing Svcs - 10/15/24 - 11/14/24        | 10/30/2024 | 620.00                 |
| 12611                      | Pitney Bowes Global Financial Services LLC | Postage Refill                              | 10/30/2024 | 841.28                 |
| 12612                      | Qualtrics LLC                              | Professional Consulting Svcs                | 10/30/2024 | 15,750.00              |
| 12613                      | Rifton Equipment                           | SpEd Supplies                               | 10/30/2024 | 8,569.74               |
| 12614                      | Total Recall Captioning                    | SpEd Svcs - 09/24                           | 10/30/2024 | 230.00                 |
| 12615                      | UPS - 2833                                 | Shipping Svcs                               | 10/30/2024 | 92.95                  |
| 12616                      | US Bank Equipment Finance                  | Equipment Lease - 10/08/24 - 11/08/24       | 10/30/2024 | 1,050.53               |
| 12617                      | Zac Savage                                 | Professional Svcs                           | 10/30/2024 | 3,000.00               |
| ACH                        | TTC4SUCCESS                                | SpEd Svcs - 09/24                           | 10/17/2024 | 88,259.76              |
| ACH                        | InterPres Corporation                      | Rent - 11/24                                | 10/22/2024 | 30,910.80              |
| ACH                        | Chase Bank - 7959                          | Bank Fee                                    | 10/15/2024 | 5.22                   |
| VOID                       | Kacey Mathieson                            |   | 10/25/2024 | (20.77)                |
| VOID                       | Lina Arango                                |   | 10/10/2024 | (142.58)               |
| VOID                       | Lizeth Bautista                            |   | 10/10/2024 | (57.62)                |
| VOID                       | Deiana Jackson                             | Reimb - Meals - 03/19/24                    | 10/09/2024 | (58.25)                |
| VOID                       | Kimberly Benumof                           | Reimb - Meals - 03/01/24 - 03/07/24         | 10/09/2024 | (71.59)                |
| VOID                       | Rosalba Chavez                             | Reimb - Meals - 03/07/24                    | 10/09/2024 | (20.00)                |
| VOID                       | Kelsey Dickman                             | Reimb - Mileage - 03/20/24 - 03/26/24       | 10/09/2024 | (189.61)               |
| VOID                       | Steve Lopez                                | Reimb - Meals - 04/25/24                    | 10/09/2024 | (39.39)                |
| VOID                       | Victoria Acton                             | Reimb - Meals - 03/07/24 - 03/10/24         | 10/09/2024 | (225.03)               |
| VOID                       | Jamia Seifert                              | Reimb - Mileage - 04/25/24                  | 10/09/2024 | (122.61)               |
| VOID                       | Isaiah Kidd                                | Reimb - Mileage - 05/13/24                  | 10/09/2024 | (87.00)                |
| VOID                       | Olivia Kessler                             | Reimb - Mileage - 05/13/24                  | 10/09/2024 | (52.93)                |
| VOID                       | Rebecca Gray                               | Reimb - Meals - 05/14/24                    | 10/10/2024 | (771.58)               |
| VOID                       | Kristle Halcomb                            | Reimb - Mileage - 05/20/24                  | 10/09/2024 | (236.51)               |
| VOID                       | Cortnie Higareda                           | Reimb - Meals - 05/31/24                    | 10/25/2024 | (480.05)               |
| VOID                       | Helena Nordenfors                          | Reimb - Meals - 05/30/24                    | 10/09/2024 | (53.88)                |
| VOID                       | Marissa Mesa                               | Reimb - Meals - 05/30/24                    | 10/09/2024 | (215.54)               |
| VOID                       | Dana Putnam                                | Reimb - Mileage - 06/07/24                  | 10/09/2024 | (133.33)               |
| VOID                       | Deiana Jackson                             | Reimb - Mileage - 06/07/24                  | 10/09/2024 | (34.84)                |
| VOID                       | Elizabeth Hendrick                         | Reimb - Mileage - 06/07/24                  | 10/10/2024 | (125.96)               |
| VOID                       | Juliana Bassegio                           | Reimb - Meals - 06/06/24                    | 10/09/2024 | (68.24)                |
| VOID                       | Kathryn Plowman                            | Reimb - Mileage - 05/13/14 - 05/16/24       | 10/25/2024 | (58.96)                |
| VOID                       | Alison Waters                              | Reimb - Mileage - 06/12/24                  | 10/10/2024 | (29.48)                |
| VOID                       | Chloe Farris                               | Reimb - Mileage - 06/11/24                  | 10/09/2024 | (27.47)                |
| VOID                       | Juliana Bassegio                           | Reimb - Mileage - 05/29/24                  | 10/09/2024 | (147.44)               |
| VOID                       | Rachel Lee                                 | Reimb - Mileage - 06/10/24                  | 10/10/2024 | (22.11)                |
| VOID                       | Casey Hamilton                             | Reimb - Mileage - 06/18/24                  | 10/10/2024 | (160.80)               |
| VOID                       | Jasmine Samuels                            | Reimb - Meals - 06/17/24                    | 10/25/2024 | (117.63)               |
| <b>Total Disbursements</b> |  |   |            | <b>\$ 4,319,506.44</b> |

Central Valley  
Check Register  
For the period ended October 31, 2024

| Check Number        | Vendor Name                | Transaction Description | Check Date | Check Amount       |
|---------------------|----------------------------|-------------------------|------------|--------------------|
| 40093               | Community Therapy Services | SpEd Svcs - 07/24       | 10/08/2024 | \$ 180.00          |
| 40094               | Visalia Adventure Park     | Field Trip - 10/15/24   | 10/22/2024 | 5,458.00           |
| Total Disbursements |                            |                         |            | <u>\$ 5,638.00</u> |

**Northern California****Check Register****For the period ended October 31, 2024**

| Check Number               | Vendor Name                               | Transaction Description                  | Check Date | Check Amount       |
|----------------------------|---|--|------------|--------------------|
| 60272                      | Effectual Educational Consulting Services | SpEd Svcs - 08/24                        | 10/02/2024 | \$ 100.00          |
| 60273                      | GreenWorks Commerical Janitorial Services | Cleaning Svcs - 10/24                    | 10/02/2024 | 1,250.00           |
| 60274                      | UPS                                       | Shipping Svcs                            | 10/02/2024 | 38.10              |
| 60275                      | Alhambra                                  | Office Supplies                          | 10/08/2024 | 56.95              |
| 60276                      | Community Therapy Services                | SpEd Svcs - 07/24                        | 10/08/2024 | 210.00             |
| 60277                      | PG&E                                      | Utilities - 08/27/24 - 09/25/24          | 10/08/2024 | 91.21              |
| 60278                      | UPS                                       | Shipping Svcs                            | 10/08/2024 | 26.15              |
| 60279                      | Charter Communications                    | Communication Svcs - 10/24               | 10/17/2024 | 209.97             |
| 60280                      | Law Offices of Young, Minney & Corr LLP   | Legal Svcs - 09/24                       | 10/17/2024 | 105.00             |
| 60281                      | UPS                                       | Shipping Svcs                            | 10/17/2024 | 92.15              |
| 60282                      | AT&T - 6652                               | Communication Svcs - 09/07/24 - 10/06/24 | 10/22/2024 | 1,080.42           |
| 60283                      | C3 Builders, Inc.                         | Repair Svcs                              | 10/30/2024 | 280.00             |
| 60284                      | UPS                                       | Shipping Svcs                            | 10/30/2024 | 30.97              |
| ACH                        | Chase Bank - 7975                         | Bank Fee                                 | 10/15/2024 | 107.87             |
| ACH                        | Modesto Irrigation District               | Utility Svcs                             | 10/25/2024 | 345.11             |
| <b>Total Disbursements</b> |   |  |            | <b>\$ 4,023.90</b> |

North Bay  
Check Register  
For the period ended October 31, 2024

| Check Number        | Vendor Name                      | Transaction Description | Check Date | Check Amount  |
|---------------------|----------------------------------|-------------------------|------------|---------------|
| 30058               | Law Offices of Young, Minney & C | Legal Svcs - 09/24      | 10/08/2024 | \$ 600.00     |
| 30059               | Law Offices of Young, Minney & C | Legal Svcs - 09/24      | 10/17/2024 | 140.00        |
| Total Disbursements |                                  |                         | \$         | <u>740.00</u> |

**Monterey Bay**  
**Check Register**  
**For the period ended October 31, 2024**

| Check Number        | Vendor Name                    | Transaction Description              | Check Date | Check Amount       |
|---------------------|--------------------------------|--------------------------------------|------------|--------------------|
| 20073               | El Paseo Childrens Center Inc. | SpEd Svcs - 08/24                    | 10/04/2024 | \$ 440.00          |
| 20074               | Community Therapy Services     | SpEd Svcs - 07/24                    | 10/08/2024 | 270.00             |
| 20075               | Pearson Virtual Schools USA    | Online Student Enrollment - FY 24/25 | 10/17/2024 | 4,025.00           |
| Total Disbursements |                                |                                      |            | <u>\$ 4,735.00</u> |

## Central Coast

### Check Register

**For the period ended October 31, 2024**

| Check Number | Vendor Name | Transaction Description | Check Date | Check Amount |
|--------------|-------------|-------------------------|------------|--------------|
|--------------|-------------|-------------------------|------------|--------------|

|                            |             |
|----------------------------|-------------|
| <b>Total Disbursements</b> | <b>\$ -</b> |
|----------------------------|-------------|



## Fall One Reporting Update

CALPADS Fall 1 reporting reports on student demographic information including enrollment counts, free and reduced lunch eligibility and special education status. The Fall 1 report is a snapshot that counts students that are enrolled on the first Wednesday of October and is typically due each December. These reports determine state funding allocations for the current year. This year the report is due on December 14th. CALPADS reporting for all six locations have been completed and certified to the state. CalOPS total enrollment on census day was 6,858.

Enrollment per location were as follows:

| CalOPS Location     | Total Enrollment |
|---------------------|------------------|
| Southern California | 3933             |
| Northern California | 1507             |
| Central Valley      | 729              |
| North Bay           | 144              |
| Monterey Bay        | 440              |
| Central Coast       | 105              |

# Coversheet

## Educational Services Report

|                          |   |
|--------------------------|---|
| <b>Section:</b>          | III. Oral Reports                       |
| <b>Item:</b>             | E. Educational Services Report          |
| <b>Purpose:</b>          | FYI                                     |
| <b>Submitted by:</b>     |   |
| <b>Related Material:</b> | 2425 Q1 SET Data Review BM 12.10.24.pdf |



# School Enhancement Target (SET) Review

Quarter 1  
2024-2025  
CalOPS



# School Enhancement Target (SET) Goals 24/25

- **Grad Rate**

Every 10 weeks, 68% of 12th grade students in their 4th year of high school will be on track for graduation.

- **Academic**

Every 10 weeks, 50% of PLC SMART goals (math and schoolwide) will be met.

- **Engagement**

Every 10 weeks, 90% of students will receive 5 successful contacts.

# Grad Rate



Every 10 weeks, 68% of 12th grade students in their 4th year of high school will be on track for graduation.



# CalOPS Schools 24/25 Grad Rate

| School         | Grad Rate |
|----------------|-----------|
| SoCal          | 80.5%     |
| NorCal         | 77.7%     |
| Central Valley | 69.6%     |
| North Bay      | 82.9%     |
| Central Coast  | 76.2%     |
| Monterey Bay   | 77%       |



# Project Success (PS) Update 24/25 school year

| Data Description    | Q1 24/25   |
|---------------------|------------|
| # of STs Enrolled   | 221        |
| # courses attempted | 935        |
| # of Courses Passed | 831        |
| # of Courses Failed | 104        |
| # courses added Q1  | 144        |
| # of Q1 graduates   | <b>24</b>  |
| Pass Rate           | <b>89%</b> |



# Grad Rate:

## What We Learned and Next Steps

- Grad rate goals met for 23/24 school year!!
- Project Success continue to be strong
  - 24 quarter one grads!!!
  - Continue the focus on Project Success 11th and 12th grade students and continue to strengthen the program
- Our increased focus on our credit deficient students is working
- Addition of a Freshman Study Skills class
  - Intermediate Study Skills class (grades 10 and above) coming in 2nd Semester
- Focus continues on how to keep students on cohort prior to their senior year through Pre-CHAMPS
  - 84% of first quarter meetings were made (65/77)



# Academic

Every 10 weeks, 50% of PLC SMART goals (math and schoolwide) will be met.



# SMART Goal Data Q1 24/25

- **Schoolwide PLCs:**
  - 45% of SMART goals were met.
- **Math PLCs:**
  - 44 % of SMART goals were met.



# Academic:

## What We Learned and Next Steps

- Continuing PLC meetings twice a month and PLC Lead meetings monthly.
- Focus on 10 week SMART Goal development and cycles
- Continued SMART goal discussions with grade level administration
- A continued focus on iReady and MAP data in PLC planning.
  - Continuing work to make i-Ready and MAP data actionable for teachers.



# Engagement

Every 10 weeks, 90% of students will receive 5 successful contacts.



# Contact Data Details Q1 24/25

- Measure - The percentage of STs that received 5 or more contacts from Sept 2024 through November 2024
- SIS Logged Contacts Report - 1c. Student by Month
- Student Stage - Enrolled
- Contact Type - True: In Person, Phone Call, Live Class, Small Group Live Class



# Engagement Data - % of STs receiving 5 or more contacts in a 10 week period- Q1 24/25

| CalCA       | Q1 24/25 |
|-------------|----------|
| School Wide | 87%      |
| Elementary  | 97%      |
| Middle      | 80%      |
| High        | 84%      |

# Diagnostic 1 (Fall) - 24/25 SY Participation

i-Ready Reading  
96%

MAP Reading  
95%

i-Ready Math  
96%

MAP Math  
95%



# Engagement:

## What we learned and Next Steps

- Celebrate our contact efforts! Embrace the changes and adapt.
- Keep the momentum going throughout the 24/25 SY!
- Continued focus on iReady and MAP diagnostic participation and data-
  - iReady training
  - What is the data telling us- easier access to student results for iReady and MAP
  - Synchronous iReady support
  - Targeted supplemental resources
  - Upcoming CAASPP Interim participation will benefit from the relationship building that is happening



# Thank you!!

**Thank you for your time today and  
please reach out to me with any  
questions!**



## Coversheet

### Approval of Minutes from the November 12, 2024 CalOPS Board Meeting (attached)

|                          |   |
|--------------------------|---|
| <b>Section:</b>          | IV. Consent Items   |
| <b>Item:</b>             | A. Approval of Minutes from the November 12, 2024 CalOPS Board Meeting (attached) |
| <b>Purpose:</b>          | Vote  |
| <b>Submitted by:</b>     |   |
| <b>Related Material:</b> | 241112 DRAFT CalOPS Board Minutes.pdf   |



DRAFT



## California Online Public Schools

# California Online Public Schools

## Minutes

### California Online Public Schools (CalOPS) Board Meeting

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#### Date and Time

Tuesday November 12, 2024 at 4:00 PM

#### Location

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

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

1201 Cara Road, Dinuba, CA 93618

32946 Calle San Marcos, San Juan Capistrano, 92675

3753 W. Norberry Street, Lancaster, CA 93536

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

4108 W Avenue J6, Lancaster, CA 93536

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#### Join Zoom Meeting

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

Meeting ID: 928 4357 6813

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

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

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### **Directors Present**

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

### **Directors Absent**

E. Pavlich

### **Guests Present**

A. Larsen (remote), B. Jamero, D. Hertzler, E. McGahey, H. Tamayo (remote), Hannah Hurley (remote), J. Colombero, J. Sitomer (remote), Jen Brunner (remote), K. Eng (remote), L. Carter (remote), L. Dombek (remote), Leeann Hernandez (remote), M. Brockway (remote), M. White (remote), P. Wenker (remote), R. Dreifus, R. Romero (remote), R. Savage (remote), S. Ford (remote)

---

## **I. Opening Items**

### **A. Call the Meeting to Order**

D. Rivas called a meeting of the board of directors of California Online Public Schools to order on Tuesday Nov 12, 2024 at 4:00 PM.

### **B. Roll Call**

#### **CalOPS Staff**

Ashley Larsen - Administrative Assistant  
Bernie Jamero - Assistant Director of Finance - NorCal Office  
Dan Hertzler - Director of Operations - SoCal Office  
Eva McGahey - Administrative Assistant - SoCal Office  
Hannah Hurley - Elementary School Assistant Principal  
Heather Tamayo - Middle School Principal  
Jen Brunner - High School Assistant Principal  
Julie Colombero - Director of California Family Outreach  
LaChelle Carter - Director of Financial Services  
Leeann Hernandez - High School Assistant Principal  
Leslie Dombek - Director of Educational Services  
Marcus White - Elementary School Principal  
Matt Brockway - High School Principal  
Phil Wenker - Director of Student Services  
Richard Savage - Superintendent  
Richie Romero - Deputy Superintendent  
Ryan Dreifus - Assistant Director of Human Resources - SoCal Office  
Stephen Ford - Assistant Superintendent of Human Resources

### Contracted Staff

Jason Sitomer - Charter Impact Managing Director

Kate Eng - Charter Impact Director of Client Finance

## C. Approval of Agenda

M. Henjum made a motion to approve the agenda.

E. Wickliffe seconded the motion.

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

### Roll Call

P. Pulsipher Aye

D. Rivas Aye

E. Wickliffe Aye

M. Henjum Aye

E. Pavlich Absent

A. Pulsipher Aye

J. Stockdale Aye

## II. Public Comment

### A. Public Comment

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

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

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

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

## III. Oral Reports

**A. Superintendent's Report**

R. Savage updated the board on CalOPS's current enrollment at 7315 students. This is due to identification and remediation of various points on multiple fronts. He offered updates on the school in general and noted the progress being made as the transition continues. School staff have been reminded of the fact that this transition is still in progress and will likely be through 2025.

R. Romero presented on the SoCal 20th anniversary event, noting the successful turnout and positive interaction with the public. CalOPS received two decrees, one from Catherine Blakespear's office and one from Laurie Davies' office.

**B. Principals' Report (attached)**

M. White provided updates on the Elementary School level. Staff are tackling the new systems and learning how to best utilize the resources at hand. Highlights included high attendance numbers in LiveClasses, the great collaboration within the team, and excellent customer service provided by teachers.

H. Tamayo provided updates on the Middle School level. Highlights included the hard work being put in by the team as a whole and preparations for the first interim testing. Additionally, utilizing data to best support students moving forward.

M. Brockway provided updates on the High School level. He offered an extra shout-out to Project Success and the 24 students who had successfully received their high school diplomas through this program. Teachers have continued to work hard at learning the new systems, curriculum, and processes.

D. Rivas offered her appreciation to the principals, superintendents, and all staff for their hard work and commitment to CalOPS families.

**C. Charter Impact Financial Report for CalOPS**

J. Sitomer presented in place of K. Eng. He updated the board on CalOPS finances. This report under projected on the enrollment count at 7000 students, and schools finances are still healthy with that conservative estimate.

Highlights:

- Attendance: Flat to prior month
- Revenue: +\$125K, driven by Title IV (\$100K) and PY adjustments (+\$30K)
- Expenses: +\$480K, driven by retirement plan adjustment
- Surplus: \$8.9M total (-\$350K driven by retirement plan. Will not close the year at this level due to spending requirements)
- Ending Fund balance: \$22M

- Cash: \$26M as of 9/30

#### **D. Policy, Compliance, and State Accountability Report**

D. Hertzler provided his legislative update and noted that nothing is yet decided. Democrats remaining the majority in the House and Senate is consistent, and any changes in policy cannot be predicted. CalOPS will continue to monitor this moving forward and providing updates to the board.

D. Hertzler noted that the majority of the board preferred asynchronous training. There will be 3 separate required trainings, one of which will be due December 1, 2024 (Brown Act) and the other two will be due February 1, 2025 (Ethics and Financial Oversight).

#### **IV. Consent Items**

- A. Approval of Minutes from the October 08, 2024 CalOPS Board Meeting (attached)**
- B. Ratification of Special Education Service Contracts (attached)**
- C. Approval of Staffing Report (attached)**
- D. Approval of Expenditures over \$20k (attached)**
- E. Approval of Check Registry**
- F. Approval of Independent Contractor Agreements (attached)**
- G. Approval of 2024-25 CalOPS Annual Notification Packet (attached)**
- H. Approval of Updated Uniform Complaint Procedures (UCP) (attached)**
- I. Approval of Updated Uniform Complaint Procedures (UCP) Annual Notification (attached)**
- J. Approval of Updated Education for Homeless Children and Youth Policy (attached)**
- K. Approval of Updated Education of Foster and Mobile Youth (attached)**

M. Henjum made a motion to approve Consent Agenda, Items A-K.

E. Wickliffe seconded the motion.

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

#### **Roll Call**

D. Rivas Aye  
 P. Pulsipher Aye  
 A. Pulsipher Aye  
 J. Stockdale Aye

**Roll Call**

E. Pavlich Absent  
M. Henjum Aye  
E. Wickliffe Aye

**V. Closing Items**

**A. Adjourn Meeting**

M. Henjum made a motion to adjourn and confirm.

E. Wickliffe seconded the motion.

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

**Roll Call**

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

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 4:31 PM.

Respectfully Submitted,  
D. Rivas

# Coversheet

## Ratification of Special Education Service Contracts (attached)

**Section:** IV. Consent Items  
**Item:** B. Ratification of Special Education Service Contracts (attached)  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:**  
241210 CalOPS SPED Contracts.pdf  
2024-25 SPED Contracts - New Addenda for Dec 10.pdf  
Visual Processing 2024-25 Service Agreement - FULLY EXECUTED 2024-11-08.pdf

| NEW CONTRACTS                         |                             |
|---------------------------------------|-----------------------------|
| 2024-25 SERVICE PROVIDERS/CONTRACTS   | Contract Status             |
| Visual Processing Institute (Non-NPA) | FULLY EXECUTED<br>11/8/2024 |

| NEW ADDENDA                                      |   |                              |
|--|---|------------------------------|
| 2024-25 SERVICE PROVIDERS/CONTRACTS              | Addendum Notes                                    | Addendum Status              |
| Mindful Neuron Psychological Center, PC          | IEP attendance                                    | FULLY EXECUTED<br>11/13/2024 |
| EECS (Effectual Educational Consulting Services) | IEP attendance and in-person services travel time | FULLY EXECUTED<br>11/14/2024 |





California Online  
Public Schools

**Addendum to Master Contract**  
**School Year: 2024-25**

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

In consideration of the mutual promises herein, the parties, intending to be legally bound, hereby agree that the following constitutes additional terms and conditions to the stated contract. These services will be designated to California Online Public School's students for the **2024-2025** school year effective **September 3, 2024**.

*Mindful Neuron Psychological Center, PC will bill IEP attendance at the provider's hourly rate of \$125/hr.*

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

Signed by: Dr. Heather Alvarado Ph.D.  
Signature: 8C0DF32FEFB64A...  
Printed Name: Dr. Heather Alvarado, Ph.D.  
Title: Chief Clinical Director  
NPA/S: N/A  
Dated: 11/13/2024

Signed by: Phil Wenker  
Signature: 52DD843008E14E4...  
Printed Name: Phil Wenker  
Title: Director of Student Services  
LEA: California Online Public Schools  
Dated: 11/13/2024



## Mindful Neuron Psychological Center, PC

## "Nurturing Minds, Empowering Lives"

Office

355 S. Grand Ave  
Suite 2450  
PMB# 2075  
Los Angeles, CA 90071

Dr. Heather A. Alvarado, Ph.D. PSY# 33884  
Bilingual Clinical Neuropsychologist  
Chief Clinical Officer

## Contact

(323) 638-7660

[Dr.alvarado@mindfulneuron.org](mailto:Dr.alvarado@mindfulneuron.org)  
[www.mindfulneuron.org](http://www.mindfulneuron.org)

## Mindful Neuron Fee Schedule

| Therapy Session   | Fee           |
|---|---------------|
| Individual Counseling   | \$ 125.00/hr. |
| Behavioral Therapy  | \$ 125.00/hr. |
| Emergency/Crisis Session  | \$ 125.00/hr. |
| Group Therapy<br>(Charge per participant: Minimum 4, Maximum 8) | \$ 27.00      |
| IEP meeting: Counseling Services                                | \$ 125.00/hr. |

| Independent Educational Evaluations    | Fee         |
|--|-------------|
| Psychoeducational Assessment           | \$ 7,000.00 |
| Neuroeducational Assessment            | \$ 7,000.00 |
| Functional Behavior Assessment (FBA)   | \$ 3,500.00 |
| Combined IEE (Psycho/Neuro-Ed and FBA) | \$ 8,500.00 |
| Transitional Assessments               | \$ 2,950.00 |

Cancellations:

48-hour notice is required for cancelations by student, parent/guardian, or client. Cancellations not due to emergencies will be charged up to fifty (50) percent of service fee.

### Bad weather guide:

If schools are closed--the office will be closed. An attempt will be made to contact the student or parent if the office is closed. Our priority is safety when traveling to your appointment for you and the provider safety.

No Show:

If two (2) consecutive appointments are missed without notifying the office, the contracted client will be contacted, and future regular scheduled appointments may be cancelled. The

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# Mindful Neuron Psychological Center, PC

"Nurturing Minds, Empowering Lives"

---

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355 S. Grand Ave  
Suite 2450  
PMB# 2075  
Los Angeles, CA 90071

Dr. Heather A. Alvarado, Ph.D. PSY# 33884  
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[www.mindfulneuron.org](http://www.mindfulneuron.org)

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student's name will be placed on a list of available times and the contracted client may be referred to another area provider.

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# California Online Public Schools

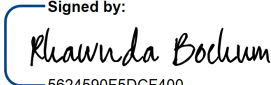
## Addendum to Master Contract School Year: 2024-25


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

In consideration of the mutual promises herein, the parties, intending to be legally bound, hereby agree that the following constitutes additional terms and conditions to the stated contract. These services will be designated to California Online Public School’s students for the **2024-2025** school year effective **September 3, 2024**.

- 1. *EECS will bill IEP attendance at the provider's hourly rate*
- 2. *Pre-approved, In-person services include travel time at the identified service rate*

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

Signed by:  
  
Signature: \_\_\_\_\_  
Printed Name: Rhawnda Bochum  
Title: Operations Manager  
NPA/S: EECS  
Dated: 11/14/2024

Signed by:  
  
Signature: \_\_\_\_\_  
Printed Name: Phil Wenker  
Title: Director of Student Services  
LEA: California Online Public Schools  
Dated: 11/14/2024

## Independent Contractor Agreement/Service Agreement

This Agreement ("Agreement") is entered into as of the 12th day of November, 2024, by and Visual Processing Institute, hereinafter referred to as "the VENDOR" and California Online Public Schools hereinafter referred to as "the BOARD".

The Board and the Vendor agree to the terms and conditions set forth below and in accompanying Exhibits, attached incorporated herein.

The Vendor and the Board Agree:

1. Scope of Services:

- a. The Vendor will provide the Board with vision therapy services rendered under qualified, state licensed optometrists.
- b. The Vendor will provided services as described as direct or indirect therapy services as indicated on each student's Individual Education Program (IEP) that shall include, but is not limited to: planning, therapy, assessments, report and IEP writing, participation in IEP reviews and parent conferences, related travel, consultations with classroom teachers and other staff members, management of required documentation and attendance.

2. Term and Termination:

- a. The term of this Agreement shall commence on 11/12/24, unless terminated earlier in accordance with the terms and conditions set-forth.
- b. Termination without Cause: Either party has the right to terminate the Agreement without cause by giving 30 days written notice.
- c. Termination with Cause: Either party reserves the right to terminate this Agreement immediately if the other party fails to comply with any terms or conditions of this Agreement and such failure continues for 15 days following receipt of written notice.

3. Compensation:

- a. To provide Vision Therapy Services to Board until 17th day of June, 2025 excluding those days as determined by the district as holidays or closings.
- b. The rate established by mutual agreement, shall be per fully qualified, licensed, and certified Neuro-Optometrist at a rate of \$200 per hour.
- c. The Vendor will provide a monthly statement based on the rate listed above within 10 days.
- d. The Board will provide payment to the Vendor within 30 days of receipt of a submitted invoice. The invoice will contain description, location, time and date of services.

4. Independent Contractor

- a. Both parties agree that the terms of the Agreement do not constitute a formation of a partnership, joint venue, employer-employee, or other relationship and no form of agency exist between the parties.
- b. Board agrees to submit W-9 form with Vendor submitting a completed W-9 form and Request for Taxpayer Identification Number and Certification with social security number/ federal identification number.

5. Insurance/License:

- a. The Vendor agrees to maintain professional liability and malpractice insurance with the following minimum limits of liability: \$1,000,000. Per occurrence and \$5,000,000 in the aggregate and provide the Board with proof of insurance upon request.
- b. The Vendor is licensed by the State of California in the performances of the Services provided herein and agrees to provide proof upon request.

6. Direct Hire-Non-Solicitation

- a. Board agrees to notify Vendor in writing of its intent to hire, enter into and an arrangement to hire, or contract for services with any personnel who worked for Vendor in scheduled assignment in a facility during the preceding six (6) month period. In the event the Board does hire such personnel, Board agrees to pay Vendor a one time hire "Fee" of \$2,000.

7. General

- a. This agreement shall be governed by the State of California, and governing regulatory rules, all which are incorporated herein.

IN WITNESS THEREOF, the parties hereto have caused this Agreement to be executed and do each represent that their respective signatory whose signature appears below is fully authorized to execute this Agreement.

By: California Online Public Schools

Name: Phil Wenker  
Signed by: Phil Wenker  
52DDB4306BE14E4...

Title: Director of Student Services

Date: 11/08/2024

VENDOR

By: Visual processing institute

Name: Katie McCartin

Title: CEO

Date: 11/6/24

# Coversheet

## Approval of Staffing Report (attached)

|                          |   |
|--------------------------|---|
| <b>Section:</b>          | IV. Consent Items                         |
| <b>Item:</b>             | C. Approval of Staffing Report (attached) |
| <b>Purpose:</b>          | Vote                                      |
| <b>Submitted by:</b>     |   |
| <b>Related Material:</b> | 241210 CalOPS Staffing Report.pdf         |



CalOPS Staffing Report  
November 2024

New Hires - Hiring Freeze

Departing Employees

| Name | Title | Last Day of Work | Reason for Leaving |
|------|-------|------------------|--------------------|
| N/A  |       |                  |                    |

Promotion /Position Changes

| Name | Title | Salary | Start Date |
|------|-------|--------|------------|
| N/A  |       |        |            |

No changes to staff for November 2024



# Coversheet

## Approval of Expenditures over \$20k (attached)

|                          |   |
|--------------------------|---|
| <b>Section:</b>          | IV. Consent Items   |
| <b>Item:</b>             | D. Approval of Expenditures over \$20k (attached)   |
| <b>Purpose:</b>          | Vote  |
| <b>Submitted by:</b>     |   |
| <b>Related Material:</b> | Summary 24-25 Over 20K (POs & Invoices) - Dec Board Meeting.pdf<br>Purchase Orders over 20K-Dec Board Meeting.pdf<br>Invoices 24-25 Over 20K-Dec 2024 Board Meeting.pdf |

| CalOPS PURCHASE ORDERS Over 20k |           |              |                              |                            |             |
|---------------------------------|-----------|--------------|------------------------------|----------------------------|-------------|
| Number                          | Date      | Requestor    | Vendor                       | Purpose                    | Amount      |
| 2024-25-72                      | 11/6/2024 | Than/Britnie | Marshall Cavendish Education | Elementary Math Text Books | \$21,486.95 |
|                                 |           |              |                              |                            |             |

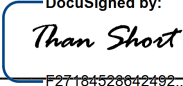
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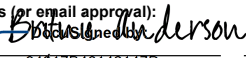
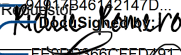
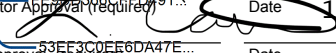
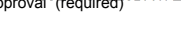
2024-2025  
PURCHASE ORDER


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

|                        |   |          |   |
|------------------------|---|----------|---|
| Purchase Order Number: | 2024 - 25 - 72  | Vendor:  | Marshall Cavendish Education-Singapore Math |
| Date:                  | 11/6/2024   | Address: | 800 Westchester Ave. Suite N-641            |
| Vendor Contact Name:   | Customer Service  |          |   |
| Vendor Phone Number:   | 914-332-8888  | City:    | Rye Brook                                   |
| Vendor Fax Number:     |   | State:   | NY  |
| Email P.O. to vendor?  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Zip:     | 10573                                       |
| Vendor Email:          | Customerservice@marshallcave  |          |   |

|                 |   |       |            |
|-----------------|---|-------|------------|
| Requester:      | Than Short  |       |            |
| Department:     | Elementary  |       |            |
| Intent/Purpose: | Math student materials - Books  |       |            |
| DocuSigned by:  |  |       |            |
| Signature:      |   | Date: | 11/06/2024 |
|                 | F27164528642492...  |       |            |

| Product/Description                     | Sales Quote# | Item #        | Cost        | Qty | Total Cost  |
|---|--------------|---------------|-------------|-----|-------------|
| Primary Math Student Book 2A            | -            | 9789814911382 | \$ 12.95    | 77  | \$ 997.15   |
| Primary Math Student Book 2B            | -            | 9789814911399 | \$ 12.95    | 77  | \$ 997.15   |
| Primary Math Additional Practice 2A     | -            | 9789814911580 | \$ 12.95    | 87  | \$ 1,126.65 |
| Primary Math Additional Practice 2B     | -            | 9789814911597 | \$ 12.95    | 77  | \$ 997.15   |
| Primary Math Home Instructor's Guide 2A | -            | 9789814913188 | \$ 25.00    | 86  | \$ 2,150.00 |
| Primary Math Home Instructor's Guide 2B | -            | 9789814913195 | \$ 25.00    | 77  | \$ 1,925.00 |
| Primary Math Student Book 3A            | -            | 9789814911405 | \$ 12.95    | 63  | \$ 815.85   |
| Primary Math Student Book 3B            | -            | 9789814911412 | \$ 12.95    | 63  | \$ 815.85   |
| Primary Math Additional Practice 3A     | -            | 9789814911603 | \$ 12.95    | 84  | \$ 1,087.80 |
| Primary Math Additional Practice 3B     | -            | 9789814911610 | \$ 12.95    | 64  | \$ 828.80   |
| Primary Math Home Instructor's Guide 3  | -            | 9789814913201 | \$ 25.00    | 64  | \$ 1,600.00 |
| Primary Math Home Instructor's Guide 3B | -            | 9789814913218 | \$ 25.00    | 51  | \$ 1,275.00 |
| Primary Math Student Book 4A            | -            | 9789814911429 | \$ 12.95    | 67  | \$ 867.65   |
| Primary Math Student Book 4B            | -            | 9789814911436 | \$ 12.95    | 17  | \$ 220.15   |
| Primary Math Additional Practice 4A     | -            | 9789814911627 | \$ 12.95    | 67  | \$ 867.65   |
| Primary Math Additional Practice 4B     | -            | 9789814911634 | \$ 12.95    | 28  | \$ 362.60   |
| Primary Math Home Instructor's Guide 4A | -            | 9789814913225 | \$ 25.00    | 57  | \$ 1,425.00 |
| Primary Math Home Instructor's Guide 4B | -            | 9789814913232 | \$ 25.00    | 67  | \$ 1,675.00 |
| Sales Tax Estimate:                     | -            | -             | \$ 1,452.50 | 1   | \$ 1,452.50 |

|   |            |  |             |
|---|------------|--|-------------|
| Signatures (or email approval):   | 11/07/2024 | Order Total  | \$21,486.95 |
|  |            |  |             |
| Purchaser/Requester Signature:  | Date       | <input type="checkbox"/> via email approval (see attached) |             |
|  | 11/07/2024 |  |             |
| Administrator Approval (Required)   | Date       |  |             |
|  | 11/07/2024 |  |             |
| Finance Approval (Required)   | Date       |  |             |
|  |            |  |             |

|   |  |   |  |
|---|--|---|--|
|    |  | <b>PRIMARY MATHEMATICS Singapore Math</b>   |  |
| 800 Westchester Ave. Suite N-641<br>Rye Brook, NY 10573 USA<br>Telephone 914-332-8888<br>E-mail: Customerservice@marshallcavendish.com<br>Tax ID Number: 13-2651813 |  |   |  |
| DATE:   |  |   |  |
| SCHOOL NAME:  |  |   |  |
| SHIPPING ADDRESS:   |  |   |  |
| CITY:   |  |   |  |
| STATE:  |  |   |  |
| ZIP CODE:   |  |   |  |
| DELIVERY  |  | Enter your requested delivery timeframe ( i.e.: Immediately, End of May, Mid-August, etc.) and we will make every effort to accommodate it. |  |
| REQUESTED DELIVERY TIMEFRAME  |  |   |  |
| SHIP TO ATTENTION OF:   |  |   |  |
| PHONE NUMBER:   |  |   |  |
| BILL TO ATTENTION OF:   |  |   |  |
| BILLING ADDRESS:  |  |   |  |
| CITY:   |  |   |  |
| STATE:  |  |   |  |
| ZIP CODE:   |  |   |  |
| PHONE NUMBER:   |  |   |  |
| IS SCHOOL TAX EXEMPT? (Y/N)   |  |   |  |
|   |  | IF YES, PLEASE FORWARD CERTIFICATE WITH ORDER   |  |
| WILL SCHOOL USE PO? (Y/N)   |  |   |  |
| AUTHORIZED SIGNATURE REQUIRED ON GREEN TAB  |  |   |  |

| Title                                   | ISBN          | Quantity             | Price   | Total       | Redy to ship | O/S |
|---|---------------|----------------------|---------|-------------|--------------|-----|
| Primary Math Student Book 2A            | 9789814911382 | 77                   | \$12.95 | \$997.15    | 77           |     |
| Primary Math Student Book 2B            | 9789814911399 | 77                   | \$12.95 | \$997.15    | 77           |     |
| Primary Math Additional Practice 2A     | 9789814911580 | 87                   | \$12.95 | \$1,126.65  | 87           |     |
| Primary Math Additional Practice 2B     | 9789814911597 | 77                   | \$12.95 | \$997.15    | 77           |     |
| Primary Math Home Instructor's Guide 2A | 9789814913188 | 86                   | \$25.00 | \$2,150.00  | 86           |     |
| Primary Math Home Instructor's Guide 2B | 9789814913195 | 77                   | \$25.00 | \$1,925.00  | 77           |     |
| Primary Math Student Book 3A            | 9789814911405 | 63                   | \$12.95 | \$815.85    | 63           |     |
| Primary Math Student Book 3B            | 9789814911412 | 63                   | \$12.95 | \$815.85    | 63           |     |
| Primary Math Additional Practice 3A     | 9789814911603 | 84                   | \$12.95 | \$1,087.80  | 36           | 48  |
| Primary Math Additional Practice 3B     | 9789814911610 | 64                   | \$12.95 | \$828.80    | 64           |     |
| Primary Math Home Instructor's Guide 3A | 9789814913201 | 64                   | \$25.00 | \$1,600.00  | 64           |     |
| Primary Math Home Instructor's Guide 3B | 9789814913218 | 51                   | \$25.00 | \$1,275.00  | 51           |     |
| Primary Math Student Book 4A            | 9789814911429 | 67                   | \$12.95 | \$867.65    | 67           |     |
| Primary Math Student Book 4B            | 9789814911436 | 17                   | \$12.95 | \$220.15    | 17           |     |
| Primary Math Additional Practice 4A     | 9789814911627 | 67                   | \$12.95 | \$867.65    | 67           |     |
| Primary Math Additional Practice 4B     | 9789814911634 | 28                   | \$12.95 | \$362.60    | 28           |     |
| Primary Math Home Instructor's Guide 4A | 9789814913225 | 57                   | \$25.00 | \$1,425.00  | 57           |     |
| Primary Math Home Instructor's Guide 4B | 9789814913232 | 67                   | \$25.00 | \$1,675.00  | 67           |     |
|   |               | 1173                 |         | \$20,034.45 | 1125         | 48  |
|   |               | Sales Tax Estimate * |         | \$1,452.50  |              |     |
|   |               | Shipping             |         |             |              |     |
|   |               | Shipping             |         |             |              |     |
|   |               | Total                |         | \$21,486.95 |              |     |

19412.85

|   |  |
|---|--|
| Authorized School Signature:  |  |
| Please Print/Type:  |  |
| Title:  |  |
| Date:   |  |
| <b>Payment Terms - INVOICED WHEN SHIPPED</b>  |  |
| <b>School Orders:</b> School orders are accepted two ways   |  |
| • Authorized purchase order   |  |
| • Authorized Marshall Cavendish Order Form (subject to Marshall Cavendish Education approval)   |  |
| <b>Pre-Paid Orders:</b>   |  |
| • Please contact customersevice@marshallcavendish.com   |  |
| <b>Terms:</b>   |  |
| • Net 30 days from invoice date, subject to credit approval.  |  |
| Finance charges on late payments  |  |
| • Prices and components subject to change without notice.   |  |
| • We cannot be held responsible for typographical errors.   |  |
| We do not accept returns or offer exchanges. If you receive a product with a defect or damage that has rendered it unusable (missing pages, severe printing defects, etc.), please contact customer service immediately |  |

| Primary Mathematics - Singapore Math                        |               |          |          |            |
|---|---------------|----------|----------|------------|
|   |               |          |          |            |
| Title   | ISBN          | Quantity | Price    | Total      |
| <b>PRE-K Earlybird Mathematics</b>                          |               |          |          |            |
| Earlybird Kindergarten Math CC ed. Textbook A               | 9789810189761 |          | \$25.00  | \$0.00     |
| Earlybird Kindergarten Math CC ed. Textbook B               | 9789810189778 |          | \$25.00  | \$0.00     |
| Earlybird Kindergarten Math CC ed. Activity Bk A            | 9789810198398 |          | \$18.70  | \$0.00     |
| Earlybird Kindergarten Math CC ed. Activity Bk B            | 9789810198404 |          | \$18.70  | \$0.00     |
| Earlybird Kindergarten Math CC ed. Teacher Guide A          | 9789810198510 |          | \$58.00  | \$0.00     |
| Earlybird Kindergarten Math CC ed. Teacher Guide B          | 9789810198527 |          | \$58.00  | \$0.00     |
| <b>G R A D E K Primary Math 2022 Edition</b>                |               |          |          |            |
| Primary Math Student Book Kindergarten A                    | 9789814911344 |          | \$12.95  | \$0.00     |
| Primary Math Student Book Kindergarten B                    | 9789814911351 |          | \$12.95  | \$0.00     |
| Primary Math Additional Practice Kindergarten A             | 9789814911542 |          | \$12.95  | \$0.00     |
| Primary Math Additional Practice Kindergarten B             | 9789814911559 |          | \$12.95  | \$0.00     |
| Primary Math Mastery and Beyond Kindergarten A              | 9789814911740 |          | \$12.95  | \$0.00     |
| Primary Math Mastery and Beyond Kindergarten B              | 9789814911757 |          | \$12.95  | \$0.00     |
| Primary Math Teacher's Guide Kindergarten A                 | 9789814911948 |          | \$56.00  | \$0.00     |
| Primary Math Teacher's Guide Kindergarten B                 | 9789814911955 |          | \$56.00  | \$0.00     |
| Primary Math Home Instructor's Guide Kindergarten A         | 9789814913140 |          | \$25.00  | \$0.00     |
| Primary Math Home Instructor's Guide Kindergarten B         | 9789814913157 |          | \$25.00  | \$0.00     |
| Primary Math Assessment Guide Teacher Edition Gr K          | 9789814913348 |          | \$20.00  | \$0.00     |
| Knowledgehook Gr K (\$179 per classroom / per year)         | 9789814927468 |          | \$179.00 | \$0.00     |
| Knowledgehook Premium Gr K (\$199 per classroom / per year) | 9789814927574 |          | \$199.00 | \$0.00     |
| <b>G R A D E 1 Primary Math 2022 Edition</b>                |               |          |          |            |
| Primary Math Student Book 1A                                | 9789814911368 |          | \$12.95  | \$0.00     |
| Primary Math Student Book 1B                                | 9789814911375 |          | \$12.95  | \$0.00     |
| Primary Math Additional Practice 1A                         | 9789814911566 |          | \$12.95  | \$0.00     |
| Primary Math Additional Practice 1B                         | 9789814911573 |          | \$12.95  | \$0.00     |
| Primary Math Mastery and Beyond 1A                          | 9789814911764 |          | \$12.95  | \$0.00     |
| Primary Math Mastery and Beyond 1B                          | 9789814911771 |          | \$12.95  | \$0.00     |
| Primary Math Teacher's Guide 1A                             | 9789814911962 |          | \$56.00  | \$0.00     |
| Primary Math Teacher's Guide 1B                             | 9789814911979 |          | \$56.00  | \$0.00     |
| Primary Math Home Instructor's Guide 1A                     | 9789814913164 |          | \$25.00  | \$0.00     |
| Primary Math Home Instructor's Guide 1B                     | 9789814913171 |          | \$25.00  | \$0.00     |
| Primary Math Assessment Guide Teacher Edition Gr 1          | 9789814913362 |          | \$20.00  | \$0.00     |
| Knowledgehook Gr 1 (\$179 per classroom / per year)         | 9789814927475 |          | \$179.00 | \$0.00     |
| Knowledgehook Premium Gr 1 (\$199 per classroom / per year) | 9789814927581 |          | \$199.00 | \$0.00     |
| <b>G R A D E 2 Primary Math 2022 Edition</b>                |               |          |          |            |
| Primary Math Student Book 2A                                | 9789814911382 | 77       | \$12.95  | \$997.15   |
| Primary Math Student Book 2B                                | 9789814911399 | 77       | \$12.95  | \$997.15   |
| Primary Math Additional Practice 2A                         | 9789814911580 | 87       | \$12.95  | \$1,126.65 |
| Primary Math Additional Practice 2B                         | 9789814911597 | 77       | \$12.95  | \$997.15   |
| Primary Math Mastery and Beyond 2A                          | 9789814911788 |          | \$12.95  | \$0.00     |
| Primary Math Mastery and Beyond 2B                          | 9789814911795 |          | \$12.95  | \$0.00     |
| Primary Math Teacher's Guide 2A                             | 9789814911986 |          | \$56.00  | \$0.00     |
| Primary Math Teacher's Guide 2B                             | 9789814911993 |          | \$56.00  | \$0.00     |
| Primary Math Home Instructor's Guide 2A                     | 9789814913188 | 86       | \$25.00  | \$2,150.00 |
| Primary Math Home Instructor's Guide 2B                     | 9789814913195 | 77       | \$25.00  | \$1,925.00 |
| Primary Math Assessment Guide Teacher Edition Gr 2          | 9789814913386 |          | \$20.00  | \$0.00     |
| Knowledgehook Gr 2 (\$179 per classroom / per year)         | 9789814927482 |          | \$179.00 | \$0.00     |
| Knowledgehook Premium Gr 2 (\$199 per classroom / per year) | 9789814927611 |          | \$199.00 | \$0.00     |
| <b>G R A D E 3 Primary Math 2022 Edition</b>                |               |          |          |            |

|   |               |    |          |            |
|---|---------------|----|----------|------------|
| Primary Math Student Book 3A                                | 9789814911405 | 63 | \$12.95  | \$815.85   |
| Primary Math Student Book 3B                                | 9789814911412 | 63 | \$12.95  | \$815.85   |
| Primary Math Additional Practice 3A                         | 9789814911603 | 84 | \$12.95  | \$1,087.80 |
| Primary Math Additional Practice 3B                         | 9789814911610 | 64 | \$12.95  | \$828.80   |
| Primary Math Mastery and Beyond 3A                          | 9789814911801 |    | \$12.95  | \$0.00     |
| Primary Math Mastery and Beyond 3B                          | 9789814911818 |    | \$12.95  | \$0.00     |
| Primary Math Teacher's Guide 3A                             | 9789814913003 |    | \$56.00  | \$0.00     |
| Primary Math Teacher's Guide 3B                             | 9789814913010 |    | \$56.00  | \$0.00     |
| Primary Math Home Instructor's Guide 3A                     | 9789814913201 | 64 | \$25.00  | \$1,600.00 |
| Primary Math Home Instructor's Guide 3B                     | 9789814913218 | 51 | \$25.00  | \$1,275.00 |
| Primary Math Assessment Guide Teacher Edition Gr 3          | 9789814913409 |    | \$20.00  | \$0.00     |
| Knowledgehook Gr 3 (\$179 per classroom / per year)         | 9789814927499 |    | \$179.00 | \$0.00     |
| Knowledgehook Premium Gr 3 (\$199 per classroom / per year) | 9789814927598 |    | \$199.00 | \$0.00     |
| <b>G R A D E 4 Primary Math 2022 Edition</b>                |               |    |          |            |
| Primary Math Student Book 4A                                | 9789814911429 | 67 | \$12.95  | \$867.65   |
| Primary Math Student Book 4B                                | 9789814911436 | 17 | \$12.95  | \$220.15   |
| Primary Math Additional Practice 4A                         | 9789814911627 | 67 | \$12.95  | \$867.65   |
| Primary Math Additional Practice 4B                         | 9789814911634 | 28 | \$12.95  | \$362.60   |
| Primary Math Mastery and Beyond 4A                          | 9789814911825 |    | \$12.95  | \$0.00     |
| Primary Math Mastery and Beyond 4B                          | 9789814911832 |    | \$12.95  | \$0.00     |
| Primary Math Teacher's Guide 4A                             | 9789814913027 |    | \$56.00  | \$0.00     |
| Primary Math Teacher's Guide 4B                             | 9789814913034 |    | \$56.00  | \$0.00     |
| Primary Math Home Instructor's Guide 4A                     | 9789814913225 | 57 | \$25.00  | \$1,425.00 |
| Primary Math Home Instructor's Guide 4B                     | 9789814913232 | 67 | \$25.00  | \$1,675.00 |
| Primary Math Assessment Guide Teacher Edition Gr 4          | 9789814913423 |    | \$20.00  | \$0.00     |
| Knowledgehook Gr 4 (\$179 per classroom / per year)         | 9789814927505 |    | \$179.00 | \$0.00     |
| Knowledgehook Premium Gr 4 (\$199 per classroom / per year) | 9789814927628 |    | \$199.00 | \$0.00     |
| <b>G R A D E 5 Primary Math 2022 Edition</b>                |               |    |          |            |
| Primary Math Student Book 5A                                | 9789814911443 |    | \$12.95  | \$0.00     |
| Primary Math Student Book 5B                                | 9789814911450 |    | \$12.95  | \$0.00     |
| Primary Math Additional Practice 5A                         | 9789814911641 |    | \$12.95  | \$0.00     |
| Primary Math Additional Practice 5B                         | 9789814911658 |    | \$12.95  | \$0.00     |
| Primary Math Mastery and Beyond 5A                          | 9789814911849 |    | \$12.95  | \$0.00     |
| Primary Math Mastery and Beyond 5B                          | 9789814911856 |    | \$12.95  | \$0.00     |
| Primary Math Teacher's Guide 5A                             | 9789814913041 |    | \$56.00  | \$0.00     |
| Primary Math Teacher's Guide 5B                             | 9789814913058 |    | \$56.00  | \$0.00     |
| Primary Math Home Instructor's Guide 5A                     | 9789814913249 |    | \$25.00  | \$0.00     |
| Primary Math Home Instructor's Guide 5B                     | 9789814913256 |    | \$25.00  | \$0.00     |
| Primary Math Assessment Guide Teacher Edition Gr 5          | 9789814913447 |    | \$20.00  | \$0.00     |
| Knowledgehook Gr 5 (\$179 per classroom / per year)         | 9789814927512 |    | \$179.00 | \$0.00     |
| Knowledgehook Premium Gr 5 (\$199 per classroom / per year) | 9789814927642 |    | \$199.00 | \$0.00     |
| <b>G R A D E 6 Primary Math 2022 Edition</b>                |               |    |          |            |
| Primary Math Student Book 6A                                | 9789815028751 |    | \$12.95  | \$0.00     |
| Primary Math Student Book 6B                                | 9789815028768 |    | \$12.95  | \$0.00     |
| Primary Math Additional Practice 6A                         | 9789815028775 |    | \$12.95  | \$0.00     |
| Primary Math Additional Practice 6B                         | 9789815028782 |    | \$12.95  | \$0.00     |
| Primary Math Teacher's Guide 6A                             | 9789815028799 |    | \$56.00  | \$0.00     |
| Primary Math Teacher's Guide 6B                             | 9789815028805 |    | \$56.00  | \$0.00     |
| Primary Math Assessment Guide Teacher Edition Gr 6          | 97898150 9087 |    | \$20.00  | \$0.00     |
| Knowledgehook Gr 6 (\$179 per classroom / per year)         | 9789814927529 |    | \$179.00 | \$0.00     |
| Knowledgehook Premium Gr 6 (\$199 per classroom / per year) | 9789814927673 |    | \$199.00 | \$0.00     |
| <b>Additional Primary Math Supplements</b>                  |               |    |          |            |
| Singapore Math Fact Fluency Grade K (minimum of 10)         | 9789814736336 |    | \$10.20  | \$0.00     |
| Singapore Math Fact Fluency Grade 1 (minimum of 10)         | 9789814736343 |    | \$10.20  | \$0.00     |
| Singapore Math Fact Fluency Grade 2(minimum of 10)          | 9789814736350 |    | \$10.20  | \$0.00     |
| Singapore Math Fact Fluency Grade 3 (minimum of 10)         | 9789814736367 |    | \$10.20  | \$0.00     |
| Singapore Math Fact Fluency Grade 4 (minimum of 10)         | 9789814736374 |    | \$10.20  | \$0.00     |

|  |               |  |                             |                    |
|--|---------------|--|-----------------------------|--------------------|
| Singapore Math Fact Fluency Grade 5 (minimum of 10)  | 9789814736381 |  | \$10.20                     | \$0.00             |
|  |               |  | <b>Subtotal</b>             | \$20,034.45        |
|  |               |  | <b>Sales Tax Estimate *</b> | \$1,452.50         |
|  |               |  | <b>Shipping Estimate**</b>  |                    |
|  |               |  | <b>Shipping Discount***</b> |                    |
|  |               |  | <b>Total</b>                | <b>\$21,486.95</b> |
| * Sales Tax Estimate calculated at 7.25%. Sales tax for regions exceeding 7.25% will be added to invoice.  |               |  |                             |                    |
| ** Shipping estimate based on weight & average shipping cost from Ohio to CA. Actual shipping costs may vary from estimate based on ship to locations. |               |  |                             |                    |
| ***Marshall Cavendish will cover 50% of actual shipping cost for print materials   |               |  |                             |                    |

|                                     |  |
|-------------------------------------|--|
| <b>Authorized School Signature:</b> |  |
| <b>Please Print/Type:</b>           |  |
| <b>Title:</b>                       |  |
| <b>Date:</b>                        |  |

**Payment Terms** - INVOICED WHEN SHIPPED

**School Orders:** School orders are accepted two ways

- Authorized purchase order
- Authorized Marshall Cavendish Order Form (subject to Marshall Cavendish Education approval)

**Pre-Paid Orders:**

- Please contact customersevice@marshallcavendish.com

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- Prices and components subject to change without notice.
- We cannot be held responsible for typographical errors.

We do not accept returns or offer exchanges. If you receive a product with a defect or damage that has rendered it unusable (missing pages, severe printing defects, etc.), please contact customer service immediately (customerservice@marshallcavendish.com).



Account number 84735996



2/12/2020

Page 4 of 4

## Billing terms

**Policy** The program

**Term** The policy length

**Product** Identifies PHLY niche product group

**Bill plan** Full or interval payment plan applied to this policy. For Surety bonds, only Fixed Annual bill plan will be available

**Premium charged** Policy premium at inception plus any additional premium or return premium endorsements

**Premium applied** Payments or adjustments made to date

**Current installment amount** Divided portion of premium invoiced this month based on the Bill Plan

**Taxes/surcharges and fees** State imposed taxes or surcharges based on specific coverage and/or premium

**Payment / credits** Payments or adjustments made for the current month

**Current balance due** Total amount currently due

**Notice** A \$5.00 monthly installment fee may be included. If payment is received after the invoice due date, a \$25.00 late fee will be incurred (some states may vary)



## PHILADELPHIA INSURANCE COMPANIES

A Member of the Tokio Marine Group  
PO Box 70251 Philadelphia PA 19176-0251

MB 01 002912 90410 H 14 D



CALIFORNIA ONLINE PUBLIC SCHOOLS  
33272 VALLE RD  
SAN JUAN CAPISTRANO, CA 92675-4842

|                 |                                   |
|-----------------|-----------------------------------|
| Invoice Number: | 2007472128                        |
| Account Number: | 84735996 <input type="checkbox"/> |
| Billing Date:   | 11/01/2024                        |
| Amount Due:     | <b>\$82,120.42</b>                |

B

Remittance Amount: \$



PHILADELPHIA INSURANCE COMPANIES  
PO BOX 70251  
PHILADELPHIA, PA 19176-0251

02007472128 000000084735996 8 20241101 20241122 000000008212042





**PHILADELPHIA**  
INSURANCE COMPANIES

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# November Invoice

California Online Public Schools  
Account number 84735996

Invoice number: 2007472128 Date: 11/01/2024

Please pay \$82,120.42

Visit **PHLY.com/myphly** to pay your invoice online by Electronic Funds Transfer (EFT).

Or detach the coupon on the last page and return with check made payable to:  
Philadelphia Insurance Companies  
PO Box 70251  
Philadelphia, PA 19176-0251

Or call 877-438-7459 to make a single credit card or EFT payment.

## Managing your policy

For coverage questions, policy changes or claims please contact your agent at:

ABD Insurance and Financial Services, Inc. DBA Newfront Insurance Services (Irvine)  
(909) 946-0223

To pay your invoice online or update your details access your account at **PHLY.com/myphly**

# \$82,120.42

Amount reflects both Past Due and Current Balance

## Balance breakdown

| Amount             | Due date                 |
|--------------------|--------------------------|
| \$82,120.42        | 11/22/2024               |
| \$0.00             | Past due Pay immediately |
| <b>\$82,120.42</b> | <b>Total due</b>         |

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service@phly.com 877-438-7459  
Lines open Monday to Friday: 8:30am - 8:00pm EST



Account number 84735996

## PHILADELPHIA INSURANCE COMPANIES

Page 2 of 4

## Your account summary

## Current month breakdown

| Product  | Policy          | Term / Bill plan                                       | Premium charged (\$) | Premium applied (\$) | Current installment amount (\$) | Taxes / surcharge (\$) | Fees (\$)* | Payment / credits | Current balance due (\$) |
|--|-----------------|--|----------------------|----------------------|---------------------------------|------------------------|------------|-------------------|--------------------------|
| <b>84735996 California Online Public Schools</b>       |                 |  |                      |                      |                                 |                        |            |                   |                          |
| Specialty School Umbrella                              | PHUB884633-001  | 10/01/24 - 25<br>25% Down & 11<br>Monthly Installments | 48,678.00            | 0.00                 | 15,488.46<br>1 of 11            | 0.00                   | 0.00       | 0.00              | 15,488.46                |
| <b>Fees</b>  |                 |  |                      |                      |                                 |                        |            |                   |                          |
|  | Installment Fee |  | 60.00                | -55.00               | 0.00                            | 0.00                   | 5.00       | 0.00              | 5.00                     |
|  |                 |  | 48,738.00            | -55.00               | 15,488.46                       | 0.00                   | 5.00       | 0.00              | 15,493.46                |
| Private Company Protection Plus                        | PHSD1630507-001 | 10/01/24 - 25<br>25% Down & 11<br>Monthly Installments | 84,444.00            | 0.00                 | 26,868.55<br>1 of 11            | 0.00                   | 0.00       | 0.00              | 26,868.55                |
|  |                 |  | 84,444.00            | 0.00                 | 26,868.55                       | 0.00                   | 0.00       | 0.00              | 26,868.55                |
| Specialty & Training Schools Pkg                       | PHPK2610928-001 | 10/01/24 - 25<br>25% Down & 11<br>Monthly Installments | 124,955.00           | 0.00                 | 39,758.41<br>1 of 11            | 0.00                   | 0.00       | 0.00              | 39,758.41                |
|  |                 |  | 124,955.00           | 0.00                 | 39,758.41                       | 0.00                   | 0.00       | 0.00              | 39,758.41                |
| Payments will be allocated towards these charges first |                 |  |                      |                      |                                 |                        |            |                   |                          |
| <b>Total Balance: 82,120.42</b>                        |                 |  |                      |                      |                                 |                        |            |                   |                          |

Applications, policy forms, risk management services, and claims management services are available at [www.phly.com](http://www.phly.com)

\*Denotes change in term premium \*\*\*Denotes the 25% down and 1st installment billed together †May include installment fee



|                      |                                  |
|----------------------|----------------------------------|
| Account Name         | California Online Public Schools |
| Account Number       | A275553                          |
| Authorization Number | 0085902000                       |
| Invoice Total        | \$30,572.85                      |
| Invoice Number       | L241754836                       |
| Invoice Date         | 11/08/2024                       |

Due Upon Receipt

Ship To Address: 33272 Valle Road, San Juan Capistrano, CA 92675-4842, United States of America

Direct billing inquiries to 844-325-1836.

**Please pay your bill online at [CLAconnect.com/billpay](https://CLAconnect.com/billpay) - CLA's preferred method of payment.**

Finance charges will be assessed at 1.25% monthly, 15% annually.

| Service / Work Description  | Amount             |
|---|--------------------|
| Prepaid Progress Billing - 1/3 of fee upon commencement of substantive procedures, 2/3 have been billed (\$22,117). Additional testing and discussions required related to new state compliance requirements (\$2,500). Out-of-scope: SCO change to the financial statements regarding the LEA Organization Structure page (\$1,000). Out-of-scope: Discussion and investigation on Accounts payable reconciliation matters (\$1,300). Out-of-scope: Change in chart of accounts for the trial balance work and grouping (\$2,200), includes 5% technology and client support fees. | \$30,572.85        |
| Technology and Client Support Fee   | \$0.00             |
| Sales Tax   | \$0.00             |
| <b>Invoice Total</b>  | <b>\$30,572.85</b> |

We appreciate your business and referrals

0912443A275553000305728500L2417548360

Remit to:

CliftonLarsonAllen LLP  
P.O. Box 31001-2443  
Pasadena, CA 91110-2443

California Online Public Schools  
33272 Valle Road  
San Juan Capistrano, CA 92675-4842

Amount Remitted \$ \_\_\_\_\_  
Account Number A275553  
Invoice Number L241754836

2024-2025

PAYMENT REQUEST

Payment Request Number: 2024- 25 - 43

CHECK NUMBER \_\_\_\_\_  
(FOR OFFICE USE ONLY)

Date: 11/13/2024

Date Needed (Optional): \_\_\_\_\_

Invoice Number: October -2024

Vendor/Payable To: Metlife

Address: Dept LA 21296

City: Pasadena

State: CA

Zip: 91185-1296

Date Delivered or Mailed:

Method of Payment (circle one):

Credit Card      Check      Money Order      Cashier's Check      **ACH**      OTHER:

| Description                   | Item Number<br>(when applicable) | Cost<br>(1)  | Qty<br>(2) | Total Cost<br>(1) x (2) |
|-------------------------------|----------------------------------|--------------|------------|-------------------------|
| Benefits-MetLife 10-2024      | -                                | \$ 73,129.82 | 1          | \$ 73,129.82            |
| *See Invoice /Billing Summary |                                  |              |            | \$ -                    |
|                               |                                  |              |            | \$ -                    |
|                               |                                  |              |            | \$ -                    |
|                               |                                  |              |            | \$ -                    |
|                               |                                  |              |            | \$ -                    |
|                               |                                  |              |            | \$ -                    |
| Order Total:                  |                                  |              |            | \$ 73,129.82            |

**Approvals**

DocuSigned by:  
*Britnie Anderson*  
Requestor (Signature)  
*Richie Romero*  
Administrator (Signature or Email Approval)  
*[Signature]*  
Audited By (Signature)

11/13/2024  
Date  
11/14/2024  
Date  
11/14/2024  
Date



**California Online Public Schools**  
dba California Connections Academy Southern California  
33272 Valle Road, San Juan Capistrano, CA 92675  
(949) 467-1667 Phone (949) 240-7895 Fax

California Online Public Schools  
538834

| Coverage              | Total       |
|-----------------------|-------------|
| ACCIDENT              | \$3,276.47  |
| ACCIDENT              | \$0.00      |
| HOSPITAL              | \$2,209.28  |
| HOSPITAL              | \$0.00      |
| CRITICAL ILLNESS      | \$3,015.60  |
| METLIFE LEGAL PLANS   | \$4,936.12  |
| BASIC LIFE            | \$7,632.82  |
| DHMO-CA               | \$3,018.88  |
| DHMO-TX               | \$0.00      |
| DENTAL                | \$24,923.61 |
| DEPENDENT AD&D        | \$0.00      |
| DEPENDENT LIFE        | \$0.00      |
| LONG TERM DISABILITY  | \$7,888.38  |
| OPTIONAL AD&D         | \$260.64    |
| OPTIONAL LIFE         | \$3,171.02  |
| PERSONAL AD&D         | \$1,065.42  |
| SHORT TERM DISABILITY | \$1,957.67  |
| VISION                | \$5,251.91  |
| IFP                   | \$4,622.00  |
| Total amount due      | \$73,129.82 |



SAP Billing Instructions

- 1. Enter/Validate your customer name and number
  - 2. Select the Month and Year for the month you are completing the bill amount for
  - 3. Validate the Experience number and Billing branch for each coverage, if incorrect notify your Financial Consultant Anna Massaro at Anna.Massaro@metlifeservice.com
  - 4. For each coverage listed enter
    - a. The total count of employee lives enrolled in the product
    - b. The total monthly premium being paid to MetLife for the product
    - c. The total Coverage volume covered for the month for the product (if applicable)
  - 5. Save the file with customer name, number and billing month
  - 6. Email the completed monthly bill to your MetLife Financial Consultant Anna Massaro at Anna.Massaro@metlifeservice.com
  - 7. Submit your payment via wire transfer or check to MetLife
- ACH wire transmission** - If paying by wire, please send MetLife your invoice by email to your Financial Consultant and include the information in the subject line: "Wire Transfer Information - California Online Public Schools #538834"

Bank: JP Morgan Chase Bank, New York, NY  
Acct title: Metropolitan Life Insurance Company  
Acct. #: 002-2-430680  
ABA #: 021000021  
Reference:California Online Public Schools, 538834

**Physical check** - payment should be submitted to the payment address, along with a copy of the invoice to enable MetLife to identify and apply your payment in a timely manner. **Please ensure that you include your group customer number on the front of the check to allow for quick and efficient payment posting.**

Los Angeles:  
MetLife  
Dept LA 21296  
Pasadena, CA 91185-1296



**TRANSFER SUMMARY**

**Premium and Claims Funding for the Month of November 2024**

**Report Run Date: 11/12/2024**

**Group: 00653639 CALIFORNIA ONLINE PUBLIC SCHOOLS**

**Claims Funding and Adjustments(1)**

Claims Funding

|                                       |              |
|---------------------------------------|--------------|
| Current Month Claims Funding          | \$288,060.58 |
| Retroactive Adjustment Claims Funding | (\$4,712.76) |
| Total Claims Funding Amount Due       | \$283,347.82 |

Adjustments to Transfer Account

|   |                     |
|---|---------------------|
| Total Adjustments to Transfer Amount Due    | \$0.00              |
| <b>Total Claims Funding and Adjustments</b> | <b>\$283,347.82</b> |

**Scheduled Transfer**

|   |                     |
|---|---------------------|
| Total Premium Transfer Scheduled(2)                     | \$127,681.71        |
| Total Claims Funding and Adjustments Transfer Scheduled | \$283,347.82        |
| <b>Total Transfer(3)</b>                                | <b>\$411,029.53</b> |

- (1) Amounts shown are based on transfers made to group level bank account.
- (2) The transfer amount is based upon the Total Amount Due for each subgroup as credit balances on one subgroup are not used to offset premium due on another subgroup.
- (3) Cigna will initiate a transfer from your account on November 20, 2024 or the next business day. Your contract requires that the full amount be available for transfer on the transfer date. Failure to fund your account may result in contract termination. Transfer detail information can be viewed in the Client Resources Website. If you have any questions please call 1-866-866-6622.



**INVOICE STATEMENT BY GROUP**  
**Premium and/or Fee Billing for the Month of November**

**Bill Start Date: 11/01/2024**

**Bill End Date: 11/30/2024**

**Group: 00653639 CALIFORNIA ONLINE PUBLIC SCHOOLS**

|   |                     |
|---|---------------------|
| <b>Balance Forward from Previous Statement:</b> | <b>\$129,046.14</b> |
| (1) Payments Received:                          | (\$129,046.14)      |
| Discretionary Billing:                          | \$0.00              |
| Retroactive Adjustment Premium and/or Fees:     | (\$1,963.90)        |
| <b>Current Month Premium and/or Fees:</b>       | <b>\$129,645.61</b> |
| <b>(2) Total Amount Due:</b>                    | <b>\$127,681.71</b> |

\*\*\* Cigna will initiate a transfer in the amount of \$127,681.71 from your account on November 20, 2024 or the next business day.

The transfer amount is based upon the Total Amount Due for each subgroup as credit balances on one subgroup are not used to offset premium due on another subgroup.

Your contract requires that the full amount be available for transfer on the transfer date.

Failure to fund your account may result in contract termination.

Transfer detail information can be viewed on the Cigna for Employers site.

Note: To view the discretionary billing item description, the statement needs to be pulled at the Subgroup Report Level.

If you have any questions please call 1-866-866-6622.

(1) Payments Received amount includes all payments and adjustments to account.

(2) Total Amount Due includes (i) the insurance premium and other Cigna charges, plus (ii) fees you have agreed to pay your benefit advisor, if applicable, which are not part of the premium or other Cigna charges.





## PLAN SUMMARY BY GROUP

Report Run Date: 11/12/2024

Bill Run Date: 10/26/2024

Bill Start Date: 11/01/2024 Bill End Date: 11/30/2024

Group: 00653639 CALIFORNIA ONLINE PUBLIC SCHOOLS

| Plan ID        | Plan Description              | Bill Coverage         | Current Billed Units | Billing Rate (1) | Billed Amount       | Adjusted Amount (2) | Net Amount          |
|----------------|-------------------------------|-----------------------|----------------------|------------------|---------------------|---------------------|---------------------|
| MHDP0004       | HDHP Open Access Plus Network | Employee              | 35                   | \$264.38         | \$9,253.30          | \$0.00              | \$9,253.30          |
| MHDP0004       | HDHP Open Access Plus Network | Employee + Spouse     | 11                   | \$610.72         | \$6,717.92          | \$0.00              | \$6,717.92          |
| MHDP0004       | HDHP Open Access Plus Network | Employee + Child(ren) | 15                   | \$504.97         | \$7,574.55          | (\$2,019.88)        | \$5,554.67          |
| MHDP0004       | HDHP Open Access Plus Network | Employee + Family     | 50                   | \$795.78         | \$39,789.00         | \$1,591.56          | \$41,380.56         |
| MOAP0100       | Open Access Plus Network Only | Employee              | 42                   | \$255.08         | \$10,713.36         | \$0.00              | \$10,713.36         |
| MOAP0100       | Open Access Plus Network Only | Employee + Spouse     | 16                   | \$589.24         | \$9,427.84          | \$0.00              | \$9,427.84          |
| MOAP0100       | Open Access Plus Network Only | Employee + Child(ren) | 27                   | \$487.21         | \$13,154.67         | \$0.00              | \$13,154.67         |
| MOAP0100       | Open Access Plus Network Only | Employee + Family     | 43                   | \$767.79         | \$33,014.97         | (\$1,535.58)        | \$31,479.39         |
| <b>Totals:</b> |                               |                       |                      |                  | <b>\$129,645.61</b> | <b>(\$1,963.90)</b> | <b>\$127,681.71</b> |

(1) Billing Rate includes rate for premium and benefit advisor fees, if applicable, that are not part of the premium.

(2) Adjusted Amount includes adjustments for premium and benefit advisor fees, if applicable, that are not part of the premium.



## BILLING DETAIL BY GROUP

Report Run Date: 11/12/2024

Bill Run Date: 10/26/2024

Bill Start Date: 11/01/2024 Bill End Date: 11/30/2024

Group: 00653639 CALIFORNIA ONLINE PUBLIC SCHOOLS

| Employee ID | Employee Name          | Subgrp ID | Cls ID | Plan ID  | Bill Cvrgr | Medical  | Amount Due (1) | Claims Funding (3) | Total (4)  | C.I. (2) |
|-------------|------------------------|-----------|--------|----------|------------|----------|----------------|--------------------|------------|----------|
| 110437864   | Acosta, Viridiana      | 0001      | A001   | MOAP0100 | E+C        | \$487.21 | \$487.21       | \$1,239.01         | \$1,726.22 |          |
| 110444976   | Acton, Victoria        | 0001      | A001   | MOAP0100 | E+S        | \$589.24 | \$589.24       | \$1,498.49         | \$2,087.73 |          |
| 110437956   | Ahumada, Taryn         | 0001      | A001   | MHDP0004 | EEO        | \$264.38 | \$264.38       | \$498.52           | \$762.90   |          |
| 110437960   | Angulo, Deborah        | 0001      | A003   | MOAP0100 | EEO        | \$255.08 | \$255.08       | \$648.70           | \$903.78   |          |
| 110437776   | Arnesen, Aimee         | 0001      | A001   | MOAP0100 | EEO        | \$255.08 | \$255.08       | \$648.70           | \$903.78   |          |
| 110437827   | Atilano, Brandi        | 0001      | A001   | MOAP0100 | E+C        | \$487.21 | \$487.21       | \$1,239.01         | \$1,726.22 |          |
| 110437750   | Bakhos, Joseph         | 0001      | A001   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437759   | Ballard, Danielle      | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437900   | Banks, Christina       | 0001      | A001   | MHDP0004 | EEO        | \$264.38 | \$264.38       | \$498.52           | \$762.90   |          |
| 110437898   | Behar, Samantha        | 0001      | A001   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437818   | Ben-Joseph, Alyson     | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437908   | Bennett, Zachary       | 0001      | A001   | MOAP0100 | EEO        | \$255.08 | \$255.08       | \$648.70           | \$903.78   |          |
| 110437813   | Benumof, Kimberley     | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437825   | Bernard-Joseph, Shonna | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437762   | Bertran, Doug          | 0001      | A001   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437730   | Bessette, Hilary       | 0001      | A001   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437809   | Biller-Dours, Ashley   | 0001      | A001   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437843   | Bouillierce, Danielle  | 0001      | A001   | MOAP0100 | E+C        | \$487.21 | \$487.21       | \$1,239.01         | \$1,726.22 |          |
| 110437817   | Bradford, Cynthia      | 0001      | A001   | MHDP0004 | EEO        | \$264.38 | \$264.38       | \$498.52           | \$762.90   |          |
| 110437807   | Bradley, Lauren        | 0001      | A001   | MHDP0004 | EEO        | \$264.38 | \$264.38       | \$498.52           | \$762.90   |          |
| 110437780   | Brandow, Heather       | 0001      | A003   | MOAP0100 | E+C        | \$487.21 | \$487.21       | \$1,239.01         | \$1,726.22 |          |
| 110560565   | Branson, Calvin        | 0001      | A001   | MOAP0100 | E+S        | \$589.24 | \$589.24       | \$1,498.49         | \$2,087.73 |          |
| 110437942   | Brinlee, Kelli         | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437760   | Brunner, Jennifer      | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437828   | Buckey, Bryan          | 0001      | A001   | MOAP0100 | E+C        | \$487.21 | \$487.21       | \$1,239.01         | \$1,726.22 |          |
| 110437897   | Burkes, Samantha M     | 0001      | A001   | MOAP0100 | E+S        | \$589.24 | \$589.24       | \$1,498.49         | \$2,087.73 |          |
| 110437729   | Butterfield, Stephanie | 0001      | A001   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437922   | Cable, Kristin         | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437802   | Cambria, Amber         | 0001      | A001   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437808   | Canto, Samantha        | 0001      | A001   | MOAP0100 | E+C        | \$487.21 | \$487.21       | \$1,239.01         | \$1,726.22 |          |
| 110437909   | Carlson, Leah          | 0001      | A001   | MOAP0100 | EEO        | \$255.08 | \$255.08       | \$648.70           | \$903.78   |          |
| 110437778   | Carrasco, Tiffany      | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437767   | Carter, Lachelle       | 0001      | A001   | MHDP0004 | E+C        | \$504.97 | \$504.97       | \$952.17           | \$1,457.14 |          |
| 110437928   | Carter, Marissa        | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437770   | Casey, Gina            | 0001      | A001   | MHDP0004 | E+C        | \$504.97 | \$504.97       | \$952.17           | \$1,457.14 |          |
| 110437833   | Castillo, Michelle     | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437907   | Cearnal Sims, Carli    | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437766   | Cervantes, Stephanie   | 0001      | A001   | MOAP0100 | E+C        | \$487.21 | \$487.21       | \$1,239.01         | \$1,726.22 |          |
| 110437845   | Chambers, Courtney     | 0001      | A001   | MHDP0004 | E+C        | \$504.97 | \$504.97       | \$952.17           | \$1,457.14 |          |
| 110437853   | Chavez, Rosalba        | 0001      | A001   | MOAP0100 | EEO        | \$255.08 | \$255.08       | \$648.70           | \$903.78   |          |
| 110437831   | Colombero, Julie       | 0001      | A001   | MHDP0004 | E+C        | \$504.97 | \$504.97       | \$952.17           | \$1,457.14 |          |
| 110437869   | Condon, Jessica        | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437935   | Cooper, Jessica        | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437846   | Cordero, Leighann      | 0001      | A001   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437795   | Costa, Steven          | 0001      | A001   | MOAP0100 | EEO        | \$255.08 | \$255.08       | \$648.70           | \$903.78   |          |
| 110437847   | Counts, Ryan           | 0001      | A001   | MOAP0100 | EEO        | \$255.08 | \$255.08       | \$648.70           | \$903.78   |          |
| 110640722   | Cox, Remington         | 0001      | A001   | MOAP0100 | EEO        | \$255.08 | \$255.08       | \$648.70           | \$903.78   |          |
| 110437791   | Craig, Kristina        | 0001      | A001   | MHDP0004 | EEO        | \$264.38 | \$264.38       | \$498.52           | \$762.90   |          |
| 110437725   | Curtis, Allyson        | 0001      | A001   | MOAP0100 | E+S        | \$589.24 | \$589.24       | \$1,498.49         | \$2,087.73 |          |
| 110437872   | Dean, Kyrra            | 0001      | A003   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437793   | Delara, Joseph         | 0001      | A001   | MHDP0004 | E+S        | \$610.72 | \$610.72       | \$1,151.58         | \$1,762.30 |          |
| 110437747   | Deshay, Shayla         | 0001      | A001   | MHDP0004 | EEO        | \$264.38 | \$264.38       | \$498.52           | \$762.90   |          |
| 110437834   | Di Maio, Crystal       | 0001      | A001   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437896   | Dickman, Kelsey        | 0001      | A001   | MOAP0100 | E+S        | \$589.24 | \$589.24       | \$1,498.49         | \$2,087.73 |          |
| 110437826   | Dlab, Ashley           | 0001      | A001   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437769   | Doyle, Matt            | 0001      | A001   | MHDP0004 | EEO        | \$264.38 | \$264.38       | \$498.52           | \$762.90   |          |
| 110437949   | Dreifus, Ryan          | 0001      | A001   | MHDP0004 | EEO        | \$264.38 | \$264.38       | \$498.52           | \$762.90   |          |
| 110437953   | Duberry, Halal         | 0001      | A001   | MOAP0100 | E+S        | \$589.24 | \$589.24       | \$1,498.49         | \$2,087.73 |          |
| 110437925   | Duran, Mackenzie       | 0001      | A001   | MOAP0100 | E+FAM      | \$767.79 | \$767.79       | \$1,952.58         | \$2,720.37 |          |
| 110437772   | Dwivedi, Mukul         | 0001      | A001   | MHDP0004 | EEO        | \$264.38 | \$264.38       | \$498.52           | \$762.90   |          |
| 110437870   | Eng, Hazel             | 0001      | A001   | MHDP0004 | E+FAM      | \$795.78 | \$795.78       | \$1,500.54         | \$2,296.32 |          |
| 110437748   | Eubanks, Marci         | 0001      | A001   | MHDP0004 | E+S        | \$610.72 | \$610.72       | \$1,151.58         | \$1,762.30 |          |
| 110437801   | Eyestone, Rachel       | 0001      | A001   | MOAP0100 | EEO        | \$255.08 | \$255.08       | \$648.70           | \$903.78   |          |

|           |                         |      |      |          |       |          |          |            |            |
|-----------|-------------------------|------|------|----------|-------|----------|----------|------------|------------|
| 110437873 | Farris, Chloe           | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437934 | Fidalgo, Brienne        | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437746 | Ford, Stephen           | 0001 | A003 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437821 | Fort-Seamon, Amanda     | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437774 | Frampton, Denise        | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437819 | Galindo, Vanessa        | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437937 | Gardea, Ashley          | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437804 | Gearing, Rebecca        | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437792 | Gelfuso, Christine      | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437836 | Ghingoor, Ajay          | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437924 | Gilliard, Alexis        | 0001 | A001 | MHDP0004 | E+C   | \$504.97 | \$504.97 | \$952.17   | \$1,457.14 |
| 110437773 | Gilliland, Brian        | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437781 | Glaze, Gina             | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437915 | Gonzalez, Elizabeth     | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437723 | Gonzalez, Jessica       | 0001 | A003 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437882 | Green, Susan            | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437899 | Grimes, Rachel          | 0001 | A003 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437889 | Guido, Catarina         | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437765 | Hager, Kristen          | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437841 | Halcomb, Kristle        | 0001 | A001 | MOAP0100 | E+S   | \$589.24 | \$589.24 | \$1,498.49 | \$2,087.73 |
| 110437950 | Hale, Stephen           | 0001 | A001 | MOAP0100 | E+S   | \$589.24 | \$589.24 | \$1,498.49 | \$2,087.73 |
| 110437752 | Hall, Mindy             | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437743 | Hardey, Rebecca         | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437722 | Harris, Chanel          | 0001 | A001 | MHDP0004 | E+S   | \$610.72 | \$610.72 | \$1,151.58 | \$1,762.30 |
| 110437753 | Harris, Elnora          | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437888 | Harris, Jessica         | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437951 | Hassen, Ramsey          | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437912 | Hendrick, Elizabeth     | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437875 | Hendricks, Kelsey       | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110560578 | Hernandez, Leann        | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437876 | Hickey, Amy             | 0001 | A003 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437799 | Hodges, Kristin         | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437892 | Hohn, Dana              | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437758 | Hoover, Kylie           | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437913 | Hull, Felipe            | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437919 | Hutchison, Juliane      | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437906 | Idiart, Rachel          | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437883 | Ireland, Ally           | 0001 | A001 | MHDP0004 | E+C   | \$504.97 | \$504.97 | \$952.17   | \$1,457.14 |
| 110437788 | Israel, Gregory         | 0001 | A001 | MHDP0004 | E+S   | \$610.72 | \$610.72 | \$1,151.58 | \$1,762.30 |
| 110437938 | Jackson, Brandi         | 0001 | A001 | MHDP0004 | E+C   | \$504.97 | \$504.97 | \$952.17   | \$1,457.14 |
| 110437777 | Jackson, Deiana         | 0001 | A001 | MHDP0004 | E+C   | \$504.97 | \$504.97 | \$952.17   | \$1,457.14 |
| 110437891 | Jacobs, Kacey           | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437784 | Jamero, Bernadette      | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437940 | Johnson, Diane          | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437800 | Joy, Patty              | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437740 | Kang, Catherine         | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437731 | Kessler, Olivia         | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437903 | Khun, Thavry            | 0001 | A001 | MOAP0100 | E+S   | \$589.24 | \$589.24 | \$1,498.49 | \$2,087.73 |
| 110437886 | Kidd, Isaiah            | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437884 | Kim, Victoria           | 0001 | A001 | MHDP0004 | E+S   | \$610.72 | \$610.72 | \$1,151.58 | \$1,762.30 |
| 110437806 | King, Travis            | 0001 | A002 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437805 | Kinnaman, Brian         | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437734 | Koth, Amanda            | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437832 | Kruper, Diana           | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437910 | Kubel, Taylor           | 0001 | A001 | MOAP0100 | E+S   | \$589.24 | \$589.24 | \$1,498.49 | \$2,087.73 |
| 110437840 | Kulikov, Alexe          | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437958 | Lansang, Franchesca     | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110528025 | Larsen, Analysa         | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437954 | Larsen, Ashley          | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437738 | Lasarge, Lisa           | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437797 | Le, Tracy               | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437790 | Leal, Brian             | 0001 | A001 | MHDP0004 | E+S   | \$610.72 | \$610.72 | \$1,151.58 | \$1,762.30 |
| 110437885 | Lee, Rachel             | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437857 | Leu, Ashley             | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437726 | Leung, Rita             | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437785 | Little, Shannon         | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437850 | Looper, Madison         | 0001 | A001 | MHDP0004 | E+S   | \$610.72 | \$610.72 | \$1,151.58 | \$1,762.30 |
| 110437842 | Lopez, Tiffany          | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437921 | Losey, Chase            | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437879 | Mac Neil, Melissa Marie | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437939 | Madison, Candice        | 0001 | A003 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437931 | Maldonado, Ashley       | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110560589 | Marain, Leslie          | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |

|           |                           |      |      |          |       |          |          |            |            |
|-----------|---------------------------|------|------|----------|-------|----------|----------|------------|------------|
| 110437963 | Martinez Lucero, Jennifer | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437727 | Masino, Marianne          | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437721 | Mcdevitt, Neil            | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437895 | Mcgahey, Eva              | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437955 | Mcinturf, Rachel          | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437874 | Medina, Byanka            | 0001 | A001 | MHDP0004 | E+C   | \$504.97 | \$504.97 | \$952.17   | \$1,457.14 |
| 110437848 | Melendez, Zachary         | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437859 | Mello, Landin             | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437894 | Meredith, Kristina        | 0001 | A001 | MHDP0004 | E+S   | \$610.72 | \$610.72 | \$1,151.58 | \$1,762.30 |
| 110437775 | Mesa, Marissa             | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437803 | Meyers, Amy               | 0001 | A001 | MHDP0004 | E+C   | \$504.97 | \$504.97 | \$952.17   | \$1,457.14 |
| 110437893 | Meza, Michael             | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437735 | Mikulka, Nicholl          | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110619197 | Montero, Sophia           | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437957 | Moreno, Taylor            | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437918 | Mosso, Sheryl             | 0001 | A001 | MHDP0004 | E+C   | \$504.97 | \$504.97 | \$952.17   | \$1,457.14 |
| 110437926 | Murphy, Tate              | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437952 | Niboli, Candace           | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437867 | Nims, Nicole              | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437865 | Nordenfors, Helena        | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110775303 | Novalis Edwards, Rebecca  | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437959 | Ofoegbu, Bradley          | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437763 | Olsen, Tamara             | 0001 | A001 | MHDP0004 | E+S   | \$610.72 | \$610.72 | \$1,151.58 | \$1,762.30 |
| 110619203 | Ortega, Salvador          | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437822 | Osorio, Erica             | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437815 | Panaro, Scott             | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437830 | Parkhurst, Tracey         | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437944 | Parsons, Mackenzie        | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110621733 | Pena, Nancy               | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437927 | Petrocco, Maria           | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437745 | Philliganes, Cynthia      | 0001 | A001 | MHDP0004 | E+C   | \$504.97 | \$504.97 | \$952.17   | \$1,457.14 |
| 110437768 | Pinckney, Tracy           | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437816 | Platt, Suzanne            | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437904 | Plowman, Kathryn          | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437945 | Poulson, Kalli            | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437742 | Pritikin, Kimberly        | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437764 | Putnam, Dana              | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437856 | Qawasmi, Abel             | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437824 | Quatacker, Christina      | 0001 | A001 | MOAP0100 | E+S   | \$589.24 | \$589.24 | \$1,498.49 | \$2,087.73 |
| 110437782 | Quesada, Christine        | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437837 | Rabbon, Crystal           | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437887 | Raines, Lindsey           | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437732 | Rempe, Sherri             | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437783 | Reynolds, Stacy           | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437916 | Richards, Sean            | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437811 | Rietveld, Andrew          | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437820 | Rodriguez, Lorena         | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437881 | Roman, Matthew            | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437962 | Roney, Courtney           | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437866 | Rose, Patience            | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437823 | Roth, Kelly               | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437739 | Rowley, Hope              | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437905 | Rushing, Michele          | 0001 | A001 | MHDP0004 | E+C   | \$504.97 | \$504.97 | \$952.17   | \$1,457.14 |
| 110437787 | Russo, Kelly              | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437902 | Samuels, Jasmine          | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437878 | Sanchez, Caren            | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437754 | Savage, Katherine         | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437855 | Schneringer, Katelynn     | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437852 | Schwartz, Catherine       | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437877 | Sculatti, Kathryn         | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437863 | Sears, Jennifer           | 0001 | A001 | MOAP0100 | E+C   | \$487.21 | \$487.21 | \$1,239.01 | \$1,726.22 |
| 110437890 | Segura, Miriam            | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437920 | Sepa, Katie               | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437789 | Serpa, Gina               | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437794 | Serrato, Victor           | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437751 | Shafer, Lisa              | 0001 | A001 | MOAP0100 | EEO   | \$255.08 | \$255.08 | \$648.70   | \$903.78   |
| 110437810 | Sharpe, Lesley            | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437829 | Short, Thanette           | 0001 | A001 | MHDP0004 | EEO   | \$264.38 | \$264.38 | \$498.52   | \$762.90   |
| 110437854 | Shryock, Laura            | 0001 | A001 | MHDP0004 | E+C   | \$504.97 | \$504.97 | \$952.17   | \$1,457.14 |
| 110437724 | Shvarts, Sarah            | 0001 | A001 | MOAP0100 | E+FAM | \$767.79 | \$767.79 | \$1,952.58 | \$2,720.37 |
| 110437961 | Skrmetti, Joshua          | 0001 | A001 | MHDP0004 | E+C   | \$504.97 | \$504.97 | \$952.17   | \$1,457.14 |
| 110437835 | Solomon, Matthew          | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |
| 110437849 | Sotelo-Gomez, Vanessa     | 0001 | A001 | MHDP0004 | E+FAM | \$795.78 | \$795.78 | \$1,500.54 | \$2,296.32 |

|                |                          |      |      |          |       |                     |                     |                     |                     |
|----------------|--------------------------|------|------|----------|-------|---------------------|---------------------|---------------------|---------------------|
| 110437861      | Stanton, Leif Atkison    | 0001 | A001 | MOAP0100 | EEO   | \$255.08            | \$255.08            | \$648.70            | \$903.78            |
| 110437839      | Sulman, Sarah            | 0001 | A001 | MOAP0100 | E+S   | \$589.24            | \$589.24            | \$1,498.49          | \$2,087.73          |
| 110437923      | Sutton, Philip           | 0001 | A001 | MOAP0100 | EEO   | \$255.08            | \$255.08            | \$648.70            | \$903.78            |
| 110437880      | Taylor, Ashley           | 0001 | A001 | MOAP0100 | E+FAM | \$767.79            | \$767.79            | \$1,952.58          | \$2,720.37          |
| 110437771      | Teutimez, John           | 0001 | A001 | MOAP0100 | E+FAM | \$767.79            | \$767.79            | \$1,952.58          | \$2,720.37          |
| 110437786      | Thomas, Faith            | 0001 | A003 | MOAP0100 | E+C   | \$487.21            | \$487.21            | \$1,239.01          | \$1,726.22          |
| 110437757      | Thompson, Christine      | 0001 | A001 | MOAP0100 | E+S   | \$589.24            | \$589.24            | \$1,498.49          | \$2,087.73          |
| 110437917      | Toner, Franchesca        | 0001 | A001 | MHDP0004 | E+FAM | \$795.78            | \$795.78            | \$1,500.54          | \$2,296.32          |
| 110437838      | Van Duyen, Tanya         | 0001 | A001 | MHDP0004 | E+FAM | \$795.78            | \$795.78            | \$1,500.54          | \$2,296.32          |
| 110437814      | Vasquez, Amber           | 0001 | A001 | MHDP0004 | E+FAM | \$795.78            | \$795.78            | \$1,500.54          | \$2,296.32          |
| 110437860      | Vela, Danielle           | 0001 | A001 | MHDP0004 | EEO   | \$264.38            | \$264.38            | \$498.52            | \$762.90            |
| 110437948      | Venegas, Elyse           | 0001 | A001 | MHDP0004 | E+FAM | \$795.78            | \$795.78            | \$1,500.54          | \$2,296.32          |
| 110437868      | Vergel De Dios, Theresa  | 0001 | A001 | MHDP0004 | EEO   | \$264.38            | \$264.38            | \$498.52            | \$762.90            |
| 110437964      | Vishnani, Ayesha         | 0001 | A003 | MOAP0100 | EEO   | \$255.08            | \$255.08            | \$648.70            | \$903.78            |
| 110437932      | Wahpepah, Kashaokiwiaki  | 0001 | A001 | MOAP0100 | EEO   | \$255.08            | \$255.08            | \$648.70            | \$903.78            |
| 110437946      | Wall, Paige              | 0001 | A001 | MHDP0004 | E+S   | \$610.72            | \$610.72            | \$1,151.58          | \$1,762.30          |
| 110437914      | Waters, Alison           | 0001 | A001 | MHDP0004 | EEO   | \$264.38            | \$264.38            | \$498.52            | \$762.90            |
| 110437943      | West, Brittany           | 0001 | A001 | MHDP0004 | EEO   | \$264.38            | \$264.38            | \$498.52            | \$762.90            |
| 110437779      | Wheeler, Bonnie          | 0001 | A001 | MOAP0100 | EEO   | \$255.08            | \$255.08            | \$648.70            | \$903.78            |
| 110437812      | White, Marcus            | 0001 | A001 | MOAP0100 | E+FAM | \$767.79            | \$767.79            | \$1,952.58          | \$2,720.37          |
| 110437941      | Whitehead, Chris         | 0001 | A003 | MHDP0004 | E+FAM | \$795.78            | \$795.78            | \$1,500.54          | \$2,296.32          |
| 110437737      | Wilde, Diane             | 0001 | A001 | MHDP0004 | E+S   | \$610.72            | \$610.72            | \$1,151.58          | \$1,762.30          |
| 110437933      | Williams, Lyndsie        | 0001 | A001 | MHDP0004 | EEO   | \$264.38            | \$264.38            | \$498.52            | \$762.90            |
| 110437911      | Williams-Hackman, Lauren | 0001 | A001 | MOAP0100 | E+S   | \$589.24            | \$589.24            | \$1,498.49          | \$2,087.73          |
| 110437930      | Woo, Jennifer            | 0001 | A001 | MOAP0100 | E+C   | \$487.21            | \$487.21            | \$1,239.01          | \$1,726.22          |
| 110437755      | Workman, Shaina          | 0001 | A001 | MOAP0100 | E+FAM | \$767.79            | \$767.79            | \$1,952.58          | \$2,720.37          |
| 110437749      | Wright, Annelise         | 0001 | A001 | MOAP0100 | E+S   | \$589.24            | \$589.24            | \$1,498.49          | \$2,087.73          |
| 110437741      | Zakhar, Pamela           | 0001 | A001 | MOAP0100 | E+S   | \$589.24            | \$589.24            | \$1,498.49          | \$2,087.73          |
| 110437947      | Zeen, Jamie              | 0001 | A001 | MHDP0004 | EEO   | \$264.38            | \$264.38            | \$498.52            | \$762.90            |
| 110437798      | Zimmerman, Kimberly      | 0001 | A001 | MOAP0100 | E+C   | \$487.21            | \$487.21            | \$1,239.01          | \$1,726.22          |
| <b>Totals:</b> |                          |      |      |          |       | <b>\$129,645.61</b> | <b>\$129,645.61</b> | <b>\$288,060.58</b> | <b>\$417,706.19</b> |

(1) Amount Due reflects premium and benefit advisor fees, if applicable, that are not part of the premium.

(2) Coverage Indicator

"C" prefix denotes COBRA coverage

"S" prefix denotes State Continuation coverage

(3) Claims Funding refers to the Maximum Monthly Claim Liability amount referenced in your Cigna administrative service agreement. Amounts shown are based on transfers made to group level bank account, and pertain only to membership for the month reported.

(4) Please refer to the Transfer Summary Page and to the Daily Accounting Statement section of the Aggregate Accounting Statement to view the total amounts Cigna will transfer from your account.



BILLING DETAIL ADJUSTMENTS BY GROUP

Bill Start Date: 11/01/2024 Bill End Date: 11/30/2024  
Group: 00653639 CALIFORNIA ONLINE PUBLIC SCHOOLS

Report Run Date: 11/12/2024  
Bill Run Date: 10/26/2024

| Adjustment Type    | Employee ID | Employee Name    | Adj Eff Date | Prior Bill Cov | Current Bill Cov | Prior Plan ID | Current Plan ID | Medical      | Amount Due (1) | Claims Funding (3) | Total (4)    | C.I.(2) |
|--------------------|-------------|------------------|--------------|----------------|------------------|---------------|-----------------|--------------|----------------|--------------------|--------------|---------|
| Changes            | 110437872   | Dean, Kyra       | 07/01/24     | E+FAM          | E+FAM            | MOAP0100      | MOAP0100        | \$0.00       | \$0.00         | \$0.00             | \$0.00       |         |
|                    | 110437939   | Madison, Candice | 07/01/24     | E+FAM          | E+FAM            | MHDP0004      | MHDP0004        | \$0.00       | \$0.00         | \$0.00             | \$0.00       |         |
|                    | 110619197   | Montero, Sophia  | 09/01/24     | E+FAM          | E+FAM            | MOAP0100      | MHDP0004        | \$55.98      | \$55.98        | (\$904.08)         | (\$848.10)   |         |
| Total Changes      |             |                  |              |                |                  |               |                 | \$55.98      | \$55.98        | (\$904.08)         | (\$848.10)   |         |
| Terminations       | 110437744   | Stokey, Marie    | 07/01/24     | E+C            |                  | MHDP0004      |                 | (\$2,019.88) | (\$2,019.88)   | (\$3,808.68)       | (\$5,828.56) |         |
| Total Terminations |             |                  |              |                |                  |               |                 | (\$2,019.88) | (\$2,019.88)   | (\$3,808.68)       | (\$5,828.56) |         |
| Total              |             |                  |              |                |                  |               |                 | (\$1,963.90) | (\$1,963.90)   | (\$4,712.76)       | (\$6,676.66) |         |

- (1) Amount Due reflects premium and benefit advisor fees, if applicable, that are not part of the premium.
- (2) Coverage Indicator  
"C" prefix denotes COBRA coverage  
"S" prefix denotes State Continuation coverage
- (3) Claims Funding refers to the Maximum Monthly Claim Liability amount referenced in your Cigna administrative service agreement.
- Amounts shown are based on transfers made to group level bank account, and pertain only to membership for the month reported.
- (4) Please refer to the Transfer Summary Page and to the Daily Accounting Statement section of the Aggregate Accounting Statement to view the total amounts Cigna will transfer from your account.



# INVOICE

Speech-Language Pathology Services - Sept 2024

**Milestones Therapy Group, A Prof. SLP Corporation**  
 1968 S. Coast Hwy., Suite 370  
 Laguna Beach, California 92651  
 United States

949-229-2021  
[www.milestonetherapygroup.com](http://www.milestonetherapygroup.com)

## BILL TO

**California Online Public Schools,  
 Connections Academy**  
 33272 Valle Road  
 San Juan Capistrano, California 92675  
 United States

Invoice Number: 1183

Invoice Date: October 21, 2024

Payment Due: December 5, 2024

Amount Due (USD): \$67,788.50

[Pay Securely Online](#)

## Services

## Amount

|   |             |
|---|-------------|
| <b>Speech-language pathology services</b><br>SoCal (09/01/2024 - 09/30/2024)          | \$40,461.27 |
| <b>Speech-language pathology services</b><br>NorCal (09/01/2024 - 09/30/2024)         | \$11,506.62 |
| <b>Speech-language pathology services</b><br>Central Valley (09/01/2024 - 09/30/2024) | \$10,811.23 |
| <b>Speech-language pathology services</b><br>Central Coast (09/01/2024 - 09/30/2024)  | \$1,008.56  |
| <b>Speech-language pathology services</b><br>Monterey Bay (09/01/2024 - 09/30/2024)   | \$2,503.28  |
| <b>Speech-language pathology services</b><br>North Bay (09/01/2024 - 09/30/2024)      | \$1,497.54  |

**Total:** \$67,788.50

**Amount Due (USD):** \$67,788.50

[Pay Securely Online](#)

[link.waveapps.com/vzwbsu-jdktfj](http://link.waveapps.com/vzwbsu-jdktfj)



# INVOICE

Speech-Language Pathology Services - Sept 2024

**Milestones Therapy Group, A Prof. SLP Corporation**

1968 S. Coast Hwy., Suite 370  
Laguna Beach, California 92651  
United States

949-229-2021

[www.milestonestherapygroup.com](http://www.milestonestherapygroup.com)

## Notes / Terms

For details of the services listed on this summary invoice, please:

Refer to the email attachment sent to [sped-finance@californiaops.org](mailto:sped-finance@californiaops.org)

Thank you for your business!

Page 2 of 2 for Invoice #1183

Powered by BoardOnTrack

180 of 550



J.P.Morgan

JPMORGAN CHASE BANK NA  
P.O. BOX 15918  
MAIL SUITE DE1-1404  
WILMINGTON DE 19850

|                  |                     |
|------------------|---------------------|
| ACCOUNT NUMBER   | 4485 9279 0004 8836 |
| PAYMENT DUE DATE | 11/25/2024          |
| AMOUNT DUE       | \$113,966.82        |
| CURRENT BALANCE  | \$113,966.82        |

Remit To: JPMORGAN CHASE BANK NA  
P.O. BOX 4475  
CAROL STREAM, IL 60197-4475

AMOUNT  
ENCLOSED \$

CALOPS  
DEBORAH LARSON  
33272 VALLE RD  
SAN JUAN CAPISTRANO CA 92675-4842

\*\* 0000000

448592790004883611396682113966829

PLEASE TEAR PAYMENT COUPON AT PERFORATION

STATEMENT MESSAGES

COMMERCIAL ACCOUNT SUMMARY

ORGANIZATION NAME: CALOPS  
  
ACCOUNT NUMBER: 4485927900048836

|  |                                  |                             |             |
|--|----------------------------------|-----------------------------|-------------|
| CLOSING DATE<br>CREDIT LIMIT<br>AVAILABLE CREDIT   | 10-31-24<br>1,000,000<br>886,033 | PREVIOUS BALANCE            | 123,840.06  |
|  |                                  | PURCHASES AND OTHER CHARGES | 116,470.92  |
|  |                                  | CASH ADVANCES               | .00         |
|  |                                  | CREDITS                     | 2,504.10    |
| FOR CUSTOMER SERVICE CALL:<br>1-800-316-6056<br><br>FOR TTY/TDD SERVICE CALL:<br>1-800-955-8060  |                                  | PAYMENTS                    | 123,840.06- |
|  |                                  | LATE PAYMENT CHARGES        | .00         |
|  |                                  | CASH ADVANCE FEE            | .00         |
| SEND BILLING INQUIRIES TO:<br><br>JPMORGAN CHASE BANK NA<br>COMMERCIAL CARD SOLUTIONS<br>P.O. BOX 2015<br>MAIL SUITE IL1-6225<br>ELGIN, IL 60121 |                                  | FINANCE CHARGES             | .00         |
|  |                                  | NEW BALANCE                 | 113,966.82  |
|  |                                  | TOTAL PAYMENT DUE           | 113,966.82  |
|  |                                  | DISPUTED AMOUNT             | .00         |

|                                   |        |
|-----------------------------------|--------|
| ACCT. NUMBER: 4485 9279 0004 8836 | CALOPS |
|-----------------------------------|--------|

| COMMERCIAL ACCOUNT ACTIVITY   |           |                  |   |               |
|-------------------------------|-----------|------------------|---|---------------|
| CALOPS<br>4485-9279-0004-8836 |           |                  | TOTAL COMMERCIAL ACTIVITY<br>\$123,840.06CR |               |
| ACCOUNTING CODE:              |           |                  |   |               |
| Post Date                     | Tran Date | Reference Number | Transaction Description                     | Amount        |
| 10-25                         | 10-25     |                  | AUTO PAYMENT DEDUCTION                      | 123,840.06 CR |

| INDIVIDUAL CARDHOLDER ACTIVITY        |           |                         |   |                    |                              |
|---------------------------------------|-----------|-------------------------|---|--------------------|------------------------------|
| RICHARD SAVAGE<br>4485-9200-2831-6078 |           | CREDITS<br>\$0.00       | PURCHASES<br>\$4,632.29   | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$4,632.29 |
| ACCOUNTING CODE:                      |           |                         |   |                    |                              |
| Purchasing Activity                   |           |                         |   |                    |                              |
| Post Date                             | Tran Date | Reference Number        | Transaction Description   |                    | Amount                       |
| 10-03                                 | 10-01     | 24701774276430900743459 | ON CALL EVENT RENTALS 657-2145313 CA<br>P.O.S.: 7910 SALES TAX: 0.00                  |                    | 3,606.71                     |
| 10-03                                 | 10-01     | 24701774276430900743483 | ON CALL EVENT RENTALS 657-2145313 CA<br>P.O.S.: 7910 SALES TAX: 0.00                  |                    | 134.22                       |
| Total Purchasing Activity             |           |                         |   |                    | \$3,740.93                   |
| Travel Activity                       |           |                         |   |                    |                              |
| Post Date                             | Tran Date | Reference Number        | Transaction Description   |                    | Amount                       |
| 10-25                                 | 10-22     | 24011334298900015096565 | RENAISSANCE NEWPORT BEACH 949-4762001 CA<br>P.O.S.: 20241022105003393 SALES TAX: 0.00 |                    | 891.36                       |
| Total Travel Activity                 |           |                         |   |                    | \$891.36                     |
| SHERYL MOSSO<br>4485-9200-3490-0998   |           | CREDITS<br>\$0.00       | PURCHASES<br>\$39.92  | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$39.92    |
| ACCOUNTING CODE:                      |           |                         |   |                    |                              |
| Travel Activity                       |           |                         |   |                    |                              |
| Post Date                             | Tran Date | Reference Number        | Transaction Description   |                    | Amount                       |
| 10-18                                 | 10-16     | 24692164291100531284647 | TST*HIGH FLYING FOODS - SAN DIEGO CA<br>P.O.S.: z4Y/UwPbkiuGNDWCD SALES TAX: 1.89     |                    | 29.97                        |
| 10-18                                 | 10-16     | 24692164291100655013228 | MARRIOTT GASLAMP QUART SAN DIEGO CA<br>5336 ARRIVAL: 10-15-24                         |                    | 9.95                         |
| Total Travel Activity                 |           |                         |   |                    | \$39.92                      |
| THANETTE SHORT<br>4485-9200-4711-7077 |           | CREDITS<br>\$0.00       | PURCHASES<br>\$78.37  | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$78.37    |
| ACCOUNTING CODE:                      |           |                         |   |                    |                              |
| Travel Activity                       |           |                         |   |                    |                              |
| Post Date                             | Tran Date | Reference Number        | Transaction Description   |                    | Amount                       |
| 10-17                                 | 10-16     | 24022334291010146544873 | SACCODEPTOFAIRPORTS SACRAMENTO CA   |                    | 57.00                        |
| 10-18                                 | 10-16     | 24692164291100531284639 | TST*HIGH FLYING FOODS - SAN DIEGO CA<br>P.O.S.: sOBgV8WR6QtTRMDMO SALES TAX: 1.53     |                    | 21.37                        |

|                                   |        |
|-----------------------------------|--------|
| ACCT. NUMBER: 4485 9279 0004 8836 | CALOPS |
|-----------------------------------|--------|

INDIVIDUAL CARDHOLDER ACTIVITY

Travel Activity

| Post Date                              | Tran Date | Reference Number | Transaction Description | Amount                       |
|--|-----------|------------------|-------------------------|------------------------------|
| Total Travel Activity                  |           |                  |                         | \$78.37                      |
| HILARY BESSETTE<br>4485-9200-8762-2960 |           |                  | CREDITS<br>\$0.00       | PURCHASES<br>\$1,245.69      |
|  |           |                  | CASH ADV<br>\$0.00      | TOTAL ACTIVITY<br>\$1,245.69 |
| ACCOUNTING CODE:                       |           |                  |                         |                              |

Travel Activity

| Post Date             | Tran Date | Reference Number        | Transaction Description   | Amount     |
|-----------------------|-----------|-------------------------|---|------------|
| 10-16                 | 10-14     | 24692164289108796268167 | TST*LA PUERTA - DOWNTOWN SAN DIEGO CA<br>P.O.S.: 00070904020709150581aa SALES TAX: 0.00 | 70.26      |
| 10-16                 | 10-14     | 24692164289108797001369 | TST*UNION KITCHEN & TAP SAN DIEGO CA<br>P.O.S.: HXabgKSvugO00YLmP SALES TAX: 24.33      | 398.50     |
| 10-17                 | 10-15     | 24692164290109443033944 | TST*RUSTIC ROOT SAN DIEGO CA<br>P.O.S.: 00101597020728327626aa SALES TAX: 0.00          | 603.77     |
| 10-18                 | 10-16     | 24692164291100327468727 | TST*CAFE SEVILLA - SAN D SAN DIEGO CA<br>P.O.S.: 00055040020743266727aa SALES TAX: 0.00 | 88.72      |
| 10-21                 | 10-17     | 24000974292521106388018 | SHAKE SHACK - ATL 303-3426825 GA<br>P.O.S.: 0000733996 SALES TAX: 0.00                  | 23.54      |
| 10-21                 | 10-17     | 24034544292003850580950 | 99009 - BUFFALO AIRPORT BUFFALO NY<br>P.O.S.: P71140649 SALES TAX: 1.83                 | 60.90      |
| Total Travel Activity |           |                         |   | \$1,245.69 |

|                                       |  |  |                    |                              |
|---------------------------------------|--|--|--------------------|------------------------------|
| RICARDO ROMERO<br>4485-9200-9654-8339 |  |  | CREDITS<br>\$0.00  | PURCHASES<br>\$1,374.65      |
|                                       |  |  | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$1,374.65 |
| ACCOUNTING CODE:                      |  |  |                    |                              |

Travel Activity

| Post Date             | Tran Date | Reference Number        | Transaction Description   | Amount     |
|-----------------------|-----------|-------------------------|---|------------|
| 10-03                 | 10-01     | 24943004277066367843496 | NORTH ITALIA IRVINE IRVINE CA<br>P.O.S.: 2468188713000 SALES TAX: 0.00                | 95.69      |
| 10-04                 | 10-02     | 24692164277107951514245 | TST*POACHED NEIGHBORHOOD IRVINE CA<br>P.O.S.: KUIgxUq9SmylqMXtx SALES TAX: 3.26       | 53.66      |
| 10-04                 | 10-02     | 24692164277108267348104 | RENAISSANCE NEWPORT BE NEWPORT BEACH CA<br>8568 ARRIVAL: 10-01-24                     | 347.11     |
| 10-18                 | 10-17     | 24137464291100337369003 | TST* LUPE'S MEXICAN - ALI ALISO VIEJO CA<br>P.O.S.: qvfGbwIVumvR9pevZ SALES TAX: 3.97 | 65.77      |
| 10-18                 | 10-17     | 24251384291027018995162 | BAGEL SHACK #3 - SAN JUAN SAN JUAN CAPI CA  | 28.02      |
| 10-21                 | 10-18     | 24692164293102529719897 | RENAISSANCE CLUBSPORT ALISO VIEJO CA<br>37803 ARRIVAL: 10-16-24                       | 784.40     |
| Total Travel Activity |           |                         |   | \$1,374.65 |

|   |  |  |                       |                                |
|---|--|--|-----------------------|--------------------------------|
| FINANCE DEPARTMENT<br>4485-9201-0377-7327 |  |  | CREDITS<br>\$2,504.10 | PURCHASES<br>\$103,779.07      |
|   |  |  | CASH ADV<br>\$0.00    | TOTAL ACTIVITY<br>\$101,274.97 |
| ACCOUNTING CODE:                          |  |  |                       |                                |

|                                   |        |
|-----------------------------------|--------|
| ACCT. NUMBER: 4485 9279 0004 8836 | CALOPS |
|-----------------------------------|--------|

INDIVIDUAL CARDHOLDER ACTIVITY

Purchasing Activity

| Post Date | Tran Date | Reference Number        | Transaction Description   | Amount    |
|-----------|-----------|-------------------------|---|-----------|
| 10-01     | 09-30     | 24692164274105005980829 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15rt8X8 SALES TAX: 0.00                | 500.00    |
| 10-01     | 09-30     | 24692164274105421012512 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15scQ6o SALES TAX: 0.00                | 500.00    |
| 10-01     | 09-30     | 24692164274105490004929 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15spW1X SALES TAX: 0.00                | 500.00    |
| 10-01     | 09-30     | 24692164274105624497718 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15sBGUF SALES TAX: 0.00                | 500.00    |
| 10-01     | 10-01     | 24692164275105816519195 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15t87Bj SALES TAX: 0.00                | 500.00    |
| 10-01     | 10-01     | 24793384275001500396085 | FACEBK *SUZQHAG462 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00              | 900.00    |
| 10-02     | 10-01     | 24036294275714990343239 | TIKTOK ADS 656-950-4420 CA<br>P.O.S.: AQYAAKKCKGMN40065 SALES TAX: 0.00                   | 98.85     |
| 10-02     | 10-01     | 24036294275742051606582 | VISTAPRINT 866-207-4955 MA<br>P.O.S.: VP_NQHLX83H SALES TAX: 40.44                        | 562.43    |
| 10-02     | 10-01     | 24204294275001429472078 | LINKEDIN ADS 9940095886 855-6535653 CA<br>P.O.S.: LinkedIn Ads 9940095886 SALES TAX: 0.00 | 14.83     |
| 10-02     | 10-02     | 24204294275002022948043 | SPOTIFY AD STUDIO 877-7781161 NY<br>P.O.S.: P305C82CA6 SALES TAX: 0.00                    | 523.44    |
| 10-02     | 10-01     | 24692164275106186740668 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15tVC2h SALES TAX: 0.00                | 500.00    |
| 10-02     | 10-01     | 24692164275106333977072 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15u5Siq SALES TAX: 0.00                | 500.00    |
| 10-02     | 10-01     | 24692164275106412423857 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15uoPdc SALES TAX: 0.00                | 500.00    |
| 10-02     | 10-01     | 24692164275106498755552 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15uJpgv SALES TAX: 0.00                | 500.00    |
| 10-02     | 10-02     | 24692164276106708987523 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15uUzGM SALES TAX: 0.00                | 500.00    |
| 10-02     | 10-02     | 74036294276744074016280 | VISTAPRINT 8662074955 MA<br>P.O.S.: 07401628 SALES TAX: 0.00                              | 562.43 CR |
| 10-03     | 10-02     | 24036294276716170646488 | FACEBK *T9BVBGBY462 650-543-4800 CA<br>P.O.S.: 83169251817517865 SALES TAX: 0.00          | 900.00    |
| 10-03     | 10-02     | 24204294276001419721095 | GOOGLE ADS9121351564 650-2530000 CA<br>P.O.S.: A41910839033407336 SALES TAX: 0.00         | 500.00    |
| 10-03     | 10-02     | 24445004276200158100030 | 4TE*SONITROL OF ORANGE CO 949-297-4350 CA<br>P.O.S.: 13C4716D7CD SALES TAX: 0.00          | 245.49    |
| 10-03     | 10-02     | 24692164276107385438491 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15wbVE6 SALES TAX: 0.00                | 500.00    |
| 10-03     | 10-02     | 24692164277107502556109 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15wmzQj SALES TAX: 0.00                | 500.00    |
| 10-03     | 10-02     | 24692164277107517356016 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15w4cYx SALES TAX: 0.00                | 500.00    |
| 10-04     | 10-03     | 24003414277900013801284 | SHERMAN OAKS MEDICAL SUPP 818-9819906 CA  | 80.00     |

|                                   |        |
|-----------------------------------|--------|
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INDIVIDUAL CARDHOLDER ACTIVITY

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|-----------|-----------|-------------------------|---|----------|
| 10-04     | 10-04     | 24036294278712399524984 | FACEBK *2LG22AC462 650-543-4800 CA<br>P.O.S.: 81532125814563765 SALES TAX: 0.00 | 900.00   |
| 10-04     | 10-03     | 24692164277107748988181 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15wSD4V SALES TAX: 0.00      | 500.00   |
| 10-04     | 10-03     | 24692164277107985093661 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15x6buo SALES TAX: 0.00      | 500.00   |
| 10-04     | 10-03     | 24692164277108162288371 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15xDhJl SALES TAX: 0.00      | 500.00   |
| 10-04     | 10-03     | 24692164277108258710908 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15xVHTc SALES TAX: 0.00      | 500.00   |
| 10-04     | 10-03     | 24692164278108414626799 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15yceQR SALES TAX: 0.00      | 500.00   |
| 10-07     | 10-04     | 24116414279109286858227 | NEWEGG INC. 800-390-1119 CA<br>P.O.S.: 571551873 SALES TAX: 0.00                | 229.99   |
| 10-07     | 10-04     | 24692164278108669396817 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15ytmJ SALES TAX: 0.00       | 500.00   |
| 10-07     | 10-04     | 24692164278108938068338 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15yQAPl SALES TAX: 0.00      | 500.00   |
| 10-07     | 10-04     | 24692164278109112742490 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15zkvzV SALES TAX: 0.00      | 500.00   |
| 10-07     | 10-04     | 24692164279109272420019 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15zBBVD SALES TAX: 0.00      | 500.00   |
| 10-07     | 10-05     | 24692164279109492490859 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15zRheM SALES TAX: 0.00      | 500.00   |
| 10-07     | 10-05     | 24692164279109716419700 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15Ah7Eg SALES TAX: 0.00      | 500.00   |
| 10-07     | 10-05     | 24692164279109943233189 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15AHoxc SALES TAX: 0.00      | 500.00   |
| 10-07     | 10-05     | 24692164279109957061252 | FACEBK *KLZYVAG462 FB.ME/ADS CA<br>P.O.S.: 000000000000000000 SALES TAX: 64.73  | 900.00   |
| 10-07     | 10-05     | 24692164280100209318704 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15Bddvw SALES TAX: 0.00      | 500.00   |
| 10-07     | 10-05     | 24692164280100217473517 | HP *HP.COM STORE 888-345-5409 CA<br>P.O.S.: H360592525 SALES TAX: 0.00          | 1,489.32 |
| 10-07     | 10-06     | 24692164280100550271429 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15BHQBH SALES TAX: 0.00      | 500.00   |
| 10-07     | 10-06     | 24692164280100829086087 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15CgUfm SALES TAX: 0.00      | 500.00   |
| 10-07     | 10-06     | 24692164280100965059211 | FACEBK *YQUZDAU462 FB.ME/ADS CA<br>P.O.S.: 000000000000000000 SALES TAX: 64.73  | 900.00   |
| 10-08     | 10-08     | 24036294282742075648165 | FACEBK *2QG4YBY462 650-543-4800 CA<br>P.O.S.: 83701371464305865 SALES TAX: 0.00 | 900.00   |
| 10-08     | 10-07     | 24692164281101238664414 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15CHj5c SALES TAX: 0.00      | 500.00   |
| 10-08     | 10-07     | 24692164281101352181971 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15D0Gn2 SALES TAX: 0.00      | 500.00   |

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| 10-08     | 10-07     | 24692164281101429140364 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15DcxI5 SALES TAX: 0.00   | 500.00 |
| 10-08     | 10-07     | 24692164281101565319160 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15DA2Qx SALES TAX: 0.00   | 500.00 |
| 10-08     | 10-07     | 24692164281101759659835 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15DTdZr SALES TAX: 0.00   | 500.00 |
| 10-08     | 10-07     | 24692164281101772191196 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15DRyNC SALES TAX: 0.00   | 500.00 |
| 10-08     | 10-07     | 24692164281101850526446 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15E0iLy SALES TAX: 0.00   | 500.00 |
| 10-08     | 10-07     | 24692164282101927013393 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15EhqOL SALES TAX: 0.00   | 500.00 |
| 10-08     | 10-07     | 24692164282101981949953 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15EIM6x SALES TAX: 0.00   | 500.00 |
| 10-08     | 10-08     | 24692164282102081799264 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15EpERW SALES TAX: 0.00   | 500.00 |
| 10-09     | 10-08     | 24204294282001456042050 | SPOTIFY AD STUDIO 877-7781161 NY<br>P.O.S.: P30875C72C SALES TAX: 0.00       | 503.98 |
| 10-09     | 10-08     | 24692164282102299499186 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15EstDW SALES TAX: 0.00   | 500.00 |
| 10-09     | 10-08     | 24692164282102552918906 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15FgQaj SALES TAX: 0.00   | 500.00 |
| 10-09     | 10-08     | 24692164282102640924148 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15FwQE4 SALES TAX: 0.00   | 500.00 |
| 10-09     | 10-08     | 24692164282102708115456 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15FsXO2 SALES TAX: 0.00   | 500.00 |
| 10-09     | 10-08     | 24692164282102743358954 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15FCEo7 SALES TAX: 0.00   | 500.00 |
| 10-09     | 10-08     | 24692164283102817074858 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15FLVPb SALES TAX: 0.00   | 500.00 |
| 10-09     | 10-09     | 24692164283102904576674 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15FSnGq SALES TAX: 0.00   | 500.00 |
| 10-10     | 10-09     | 24116414283067402243233 | PAYPAL *MIABELLABAK 402-935-7733 CA<br>P.O.S.: 40224323 SALES TAX: 0.00      | 200.00 |
| 10-10     | 10-09     | 24692164283103069491733 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15G8CpQ SALES TAX: 0.00   | 500.00 |
| 10-10     | 10-09     | 24692164283103403062604 | FACEBK *L3G79BL462 FB.ME/ADS CA<br>P.O.S.: 0000000000000000 SALES TAX: 48.58 | 675.55 |
| 10-10     | 10-09     | 24692164283103434104128 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15Ghtws SALES TAX: 0.00   | 500.00 |
| 10-10     | 10-09     | 24692164283103466486609 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15GXrC5 SALES TAX: 0.00   | 500.00 |
| 10-10     | 10-09     | 24692164283103564993894 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15GZA5Y SALES TAX: 0.00   | 500.00 |

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| 10-10     | 10-09     | 24692164283103627240135 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15Hbs7E SALES TAX: 0.00    | 500.00 |
| 10-10     | 10-09     | 24692164284103690746868 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15Hlu5o SALES TAX: 0.00    | 500.00 |
| 10-10     | 10-09     | 24793384283000203988024 | FACEBK *ZX2H8BL462 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00  | 187.57 |
| 10-11     | 10-10     | 24692164284103988718694 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15HOEuN SALES TAX: 0.00    | 500.00 |
| 10-11     | 10-10     | 24692164284104343640532 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15lgoYs SALES TAX: 0.00    | 500.00 |
| 10-11     | 10-10     | 24692164284104425074147 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15lpyd1 SALES TAX: 0.00    | 500.00 |
| 10-11     | 10-10     | 24692164284104537312872 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15lut0F SALES TAX: 0.00    | 500.00 |
| 10-11     | 10-10     | 24692164285104621557548 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15lmi7 SALES TAX: 0.00     | 500.00 |
| 10-11     | 10-11     | 24692164285104724613057 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15lXGMs SALES TAX: 0.00    | 500.00 |
| 10-11     | 10-10     | 24793384284000709307090 | FACEBK *H3BGJA4562 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00  | 900.00 |
| 10-14     | 10-09     | 24198804285440742070221 | PAYPAL *CA 9492160102 CA<br>P.O.S.: 1b79460713e50e SALES TAX: 0.00            | 680.00 |
| 10-14     | 10-10     | 24198804287440781907463 | PAYPAL *CA 9492160102 CA<br>P.O.S.: 1b79b23bc396a8 SALES TAX: 0.00            | 500.00 |
| 10-14     | 10-11     | 24692164285104938339846 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15JbBUc SALES TAX: 0.00    | 500.00 |
| 10-14     | 10-11     | 24692164285105427056056 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15K25iD SALES TAX: 0.00    | 500.00 |
| 10-14     | 10-11     | 24692164286105474987889 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15JYSVp SALES TAX: 0.00    | 500.00 |
| 10-14     | 10-11     | 24692164286105514490415 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15Kbq0W SALES TAX: 0.00    | 500.00 |
| 10-14     | 10-11     | 24692164286105676031635 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15KIK18 SALES TAX: 0.00    | 500.00 |
| 10-14     | 10-12     | 24692164287106476959040 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15LRQDo SALES TAX: 0.00    | 500.00 |
| 10-14     | 10-13     | 24692164287106850113487 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15MnQVe SALES TAX: 0.00    | 500.00 |
| 10-14     | 10-12     | 24793384286000201606039 | FACEBK *DSF4ACY462 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00  | 900.00 |
| 10-14     | 10-13     | 24793384287000103935048 | FACEBK *URYPCCY462 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00  | 900.00 |
| 10-14     | 10-12     | 24803944287920007135701 | GOOGLE*ADS9121351564 CC GOOGLE.COM CA<br>P.O.S.: V43709107001 SALES TAX: 0.00 | 500.00 |
| 10-14     | 10-13     | 24803944288920011028156 | GOOGLE*ADS9121351564 CC GOOGLE.COM CA<br>P.O.S.: V40121288200 SALES TAX: 0.00 | 500.00 |

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| 10-15     | 10-15     | 24204294289001307562036 | SPOTIFY AD STUDIO 877-7781161 NY<br>P.O.S.: P30B2BBB54 SALES TAX: 0.00                   | 501.50 |
| 10-15     | 10-14     | 24692164288107721421728 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15NUodT SALES TAX: 0.00               | 500.00 |
| 10-15     | 10-14     | 24692164288108086727287 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15OBBZx SALES TAX: 0.00               | 500.00 |
| 10-15     | 10-14     | 24692164289108127609311 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15OAI sD SALES TAX: 0.00              | 500.00 |
| 10-15     | 10-14     | 24692164289108231520552 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15OKIty SALES TAX: 0.00               | 500.00 |
| 10-15     | 10-14     | 24692164289108275226074 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15P3Ira SALES TAX: 0.00               | 500.00 |
| 10-15     | 10-14     | 24793384288002004149082 | FACEBK *56EZWB8562 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00             | 900.00 |
| 10-16     | 10-15     | 24011344289000086415073 | TIKTOK ADS HTTP SADS.TIKT CA<br>P.O.S.: 7426077578500358929 SALES TAX: 0.00              | 940.00 |
| 10-16     | 10-15     | 24692164289108481672137 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15PkuAx SALES TAX: 0.00               | 500.00 |
| 10-16     | 10-15     | 24692164289108762400265 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15PHYI7 SALES TAX: 0.00               | 500.00 |
| 10-16     | 10-15     | 24692164289108942393489 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15Q2dI s SALES TAX: 0.00              | 500.00 |
| 10-16     | 10-15     | 24692164290109030964162 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15Qf5ii SALES TAX: 0.00               | 500.00 |
| 10-16     | 10-15     | 24692164290109138864397 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15QDcVS SALES TAX: 0.00               | 500.00 |
| 10-16     | 10-16     | 24793384290000401921083 | FACEBK *P9ELZB8562 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00             | 900.00 |
| 10-17     | 10-16     | 24692164290109424134265 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15QXvBm SALES TAX: 0.00               | 500.00 |
| 10-17     | 10-16     | 24692164291109861052755 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15RS32a SALES TAX: 0.00               | 500.00 |
| 10-17     | 10-16     | 24692164291109994363533 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15RYHCq SALES TAX: 0.00               | 500.00 |
| 10-18     | 10-17     | 24692164291100187055614 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15Sgal0 SALES TAX: 0.00               | 500.00 |
| 10-18     | 10-17     | 24692164291100628191283 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15T2yUa SALES TAX: 0.00               | 500.00 |
| 10-18     | 10-17     | 24692164291100740636884 | SQ *TOP HAT BALLOON WERKS MISSION VIEJO CA<br>P.O.S.: 00011529215146611 SALES TAX: 44.48 | 618.49 |
| 10-18     | 10-17     | 24692164291100755046219 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15ThABj SALES TAX: 0.00               | 500.00 |
| 10-18     | 10-17     | 24692164292100823910957 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15TAjtv SALES TAX: 0.00               | 500.00 |



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| 10-18     | 10-17     | 24692164292100929729277 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15TMddA SALES TAX: 0.00   | 500.00   |
| 10-18     | 10-17     | 24793384291001108135067 | FACEBK *WPUUWA4562 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00 | 900.00   |
| 10-21     | 10-20     | 24000774294000015784247 | DOCUMO HTTPSWWW.DOCU NV<br>P.O.S.: 92749011 SALES TAX: 0.00                  | 43.11    |
| 10-21     | 10-18     | 24692164292101272158155 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15U284O SALES TAX: 0.00   | 500.00   |
| 10-21     | 10-18     | 24692164293101685154501 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15UKGVh SALES TAX: 0.00   | 500.00   |
| 10-21     | 10-18     | 24692164293101795122109 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15UZETC SALES TAX: 0.00   | 500.00   |
| 10-21     | 10-18     | 24692164293102012891070 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15VhO3R SALES TAX: 0.00   | 500.00   |
| 10-21     | 10-19     | 24692164293102175449948 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15VObVd SALES TAX: 0.00   | 500.00   |
| 10-21     | 10-20     | 24692164294100179215181 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15XpJgw SALES TAX: 0.00   | 500.00   |
| 10-21     | 10-20     | 24692164294100566223301 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15YImLw SALES TAX: 0.00   | 500.00   |
| 10-21     | 10-19     | 24692164294102753238134 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15WJPvU SALES TAX: 0.00   | 500.00   |
| 10-21     | 10-21     | 24692164295100796532637 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15Yy0gn SALES TAX: 0.00   | 500.00   |
| 10-21     | 10-19     | 24793384293000800424058 | FACEBK *MWM5TBG462 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00 | 900.00   |
| 10-21     | 10-20     | 24793384294000006660066 | FACEBK *88HZ3B4562 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00 | 900.00   |
| 10-22     | 10-21     | 24692164295100921736632 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15YPLnq SALES TAX: 0.00   | 500.00   |
| 10-22     | 10-21     | 24692164295101162057415 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15ZcpA6 SALES TAX: 0.00   | 500.00   |
| 10-22     | 10-21     | 24692164295101304689265 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15ZpWLQ SALES TAX: 0.00   | 500.00   |
| 10-22     | 10-21     | 24692164295101384807647 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P15ZB8Z8 SALES TAX: 0.00   | 500.00   |
| 10-22     | 10-22     | 24692164296101694643145 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16039Lx SALES TAX: 0.00   | 1,000.00 |
| 10-22     | 10-21     | 24793384295001109105065 | FACEBK *TCLQ7BC462 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00 | 900.00   |
| 10-23     | 10-22     | 24204294296001522665060 | SPOTIFY AD STUDIO 877-7781161 NY<br>P.O.S.: P30E1168E6 SALES TAX: 0.00       | 501.49   |
| 10-23     | 10-22     | 24692164296102157639224 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P160ZcVQ SALES TAX: 0.00   | 500.00   |
| 10-23     | 10-22     | 24692164296102263802781 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P161aHi0 SALES TAX: 0.00   | 500.00   |

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| Post Date | Tran Date | Reference Number        | Transaction Description   | Amount |
|-----------|-----------|-------------------------|---|--------|
| 10-23     | 10-22     | 24692164296102333294563 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P161jYoa SALES TAX: 0.00        | 500.00 |
| 10-23     | 10-23     | 24793384297001100783033 | FACEBK *F6P6EC8562 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00      | 900.00 |
| 10-24     | 10-23     | 24692164297102554569254 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P161J4BI SALES TAX: 0.00        | 500.00 |
| 10-24     | 10-23     | 24692164297103062405494 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P162Eu5M SALES TAX: 0.00        | 500.00 |
| 10-24     | 10-23     | 24692164297103130198550 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P162DTTO SALES TAX: 0.00        | 500.00 |
| 10-24     | 10-23     | 24692164297103197379333 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P162XJxs SALES TAX: 0.00        | 500.00 |
| 10-24     | 10-24     | 24692164298103381376680 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P1635bl1 SALES TAX: 0.00        | 500.00 |
| 10-25     | 10-24     | 24003414298900015101654 | SHERMAN OAKS MEDICAL SUPP 818-9819906 CA  | 379.00 |
| 10-25     | 10-24     | 24692164298103813445269 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P163RJ0d SALES TAX: 0.00        | 500.00 |
| 10-25     | 10-24     | 24692164298103982573826 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P1646PMx SALES TAX: 0.00        | 500.00 |
| 10-25     | 10-24     | 24692164298104077903977 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P164ISew SALES TAX: 0.00        | 500.00 |
| 10-25     | 10-24     | 24692164298104133215663 | HP *INSTANT INK 855-785-2777 CA<br>P.O.S.: 3623569910531625 SALES TAX: 2.72       | 29.21  |
| 10-25     | 10-24     | 24692164299104216820057 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P164CB1E SALES TAX: 0.00        | 500.00 |
| 10-25     | 10-24     | 24793384298001004104087 | FACEBK *8QAVKB462 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00       | 899.75 |
| 10-28     | 10-25     | 24692164299104872118531 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P165DMns SALES TAX: 0.00        | 500.00 |
| 10-28     | 10-25     | 24692164299104970409832 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P165UaMP SALES TAX: 0.00        | 500.00 |
| 10-28     | 10-26     | 24692164300105518682506 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P166T7rU SALES TAX: 0.00        | 500.00 |
| 10-28     | 10-27     | 24692164301106252635535 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P168side SALES TAX: 0.00        | 500.00 |
| 10-28     | 10-25     | 24793384299000411195067 | FACEBK *UYKKKC8562 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00      | 900.00 |
| 10-28     | 10-27     | 24793384301000502675049 | FACEBK *BYJHGB4562 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00      | 900.00 |
| 10-29     | 10-28     | 24204294302003401264090 | GOOGLE ADS9121351564 650-2530000 CA<br>P.O.S.: A87833910989722184 SALES TAX: 0.00 | 500.00 |
| 10-29     | 10-28     | 24692164302107002973837 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P169Y0jj SALES TAX: 0.00        | 500.00 |
| 10-29     | 10-28     | 24692164302107430339569 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16aRn4f SALES TAX: 0.00        | 500.00 |

ACCT. NUMBER: 4485 9279 0004 8836

CALOPS

INDIVIDUAL CARDHOLDER ACTIVITY

Purchasing Activity

| Post Date                 | Tran Date | Reference Number        | Transaction Description  | Amount      |
|---------------------------|-----------|-------------------------|--|-------------|
| 10-29                     | 10-28     | 24692164302107522434823 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16b3vB5 SALES TAX: 0.00   | 500.00      |
| 10-29                     | 10-28     | 24692164303107698836552 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16bss5Q SALES TAX: 0.00   | 500.00      |
| 10-29                     | 10-28     | 24692164303107830711606 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16bL0Ya SALES TAX: 0.00   | 500.00      |
| 10-29                     | 10-28     | 24793384302003001869070 | FACEBK *2BZWQBQ462 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00 | 900.00      |
| 10-30                     | 10-29     | 24692164303108185874841 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16craOw SALES TAX: 0.00   | 500.00      |
| 10-30                     | 10-29     | 24692164303108398884512 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16d7Hxt SALES TAX: 0.00   | 500.00      |
| 10-30                     | 10-29     | 24692164303108537775316 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16dtrk SALES TAX: 0.00    | 500.00      |
| 10-30                     | 10-29     | 24692164304108639141531 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16dHMm9 SALES TAX: 0.00   | 500.00      |
| 10-30                     | 10-29     | 24755424303273031036730 | PARADISE DRINKING WATERS 999-9999999 CA<br>P.O.S.: 456810 SALES TAX: 0.00    | 32.40       |
| 10-30                     | 10-29     | 24793384303000811685075 | FACEBK *58HFMB4562 305-2154008 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00 | 900.00      |
| 10-30                     | 10-29     | 24793384303001513109083 | TIKTOK ADS 010-8342084 CA<br>P.O.S.: TikTok Ads SALES TAX: 0.00              | 940.00      |
| 10-31                     | 10-30     | 24692164304109213232670 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16ex0g0 SALES TAX: 0.00   | 500.00      |
| 10-31                     | 10-30     | 24692164304109273288851 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16ePzQc SALES TAX: 0.00   | 500.00      |
| 10-31                     | 10-30     | 24692164304109367883864 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16f7I3m SALES TAX: 0.00   | 500.00      |
| 10-31                     | 10-30     | 24692164305109459527238 | GOOGLE *ADS9121351564 CC@GOOGLE.COM CA<br>P.O.S.: P16fkOJM SALES TAX: 0.00   | 500.00      |
| 10-31                     | 10-31     | 24793384305001003207098 | FACEBK *HQB2WBQ462 650-5434800 CA<br>P.O.S.: 479338002215455 SALES TAX: 0.00 | 900.00      |
| Total Purchasing Activity |           |                         |  | \$94,213.97 |

Travel Activity

| Post Date | Tran Date | Reference Number        | Transaction Description  | Amount    |
|-----------|-----------|-------------------------|--|-----------|
| 10-02     | 10-01     | 24692164275105869452781 | HOTELCOM72932201980828 HOTELS.COM WA<br>P.O.S.: 0 SALES TAX: 0.00  | 471.36    |
| 10-02     | 10-01     | 24692164275106526476007 | HOTELCOM72932998553804 HOTELS.COM WA<br>P.O.S.: 0 SALES TAX: 0.00  | 616.68    |
| 10-02     | 09-30     | 74692164275106345530096 | SOUTHWES 5264255209061 800-435-9792 TX<br>MOSSO/SHERYL MARISSA DEPART: 09-30-24<br>P.O.S.: SALES TAX: \$0.00<br>DAL WN Y DAL | 106.00 CR |

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| ACCT. NUMBER: 4485 9279 0004 8836 | CALOPS |
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INDIVIDUAL CARDHOLDER ACTIVITY

Travel Activity

| Post Date             | Tran Date | Reference Number        | Transaction Description  | Amount     |
|-----------------------|-----------|-------------------------|--|------------|
| 10-03                 | 10-01     | 24692164276107282821047 | SOUTHWES 5262565974348 800-435-9792 TX<br>VIZZINI/HEATHER M DEPART: 10-09-24<br>P.O.S.: SALES TAX: \$0.00<br>SNA WN W OAK WN W SNA | 25.01      |
| 10-03                 | 10-01     | 24692164276107282821054 | SOUTHWES 5262565974138 800-435-9792 TX<br>VIZZINI/HEATHER M DEPART: 10-09-24<br>P.O.S.: SALES TAX: \$0.00<br>SNA WN W OAK WN R SNA | 590.95     |
| 10-03                 | 10-02     | 24692164277107516224959 | HOTELCOM72933874220461 HOTELS.COM WA<br>P.O.S.: 0 SALES TAX: 0.00  | 892.16     |
| 10-03                 | 10-02     | 24692164277107562470878 | HOTELCOM72933892610402 HOTELS.COM WA<br>P.O.S.: 0 SALES TAX: 0.00  | 929.00     |
| 10-07                 | 10-04     | 24692164279109395092380 | HOTELCOM72935364807265 HOTELS.COM WA<br>P.O.S.: 0 SALES TAX: 0.00  | 1,393.50   |
| 10-10                 | 10-09     | 24692164283103415734851 | MARRIOTT ANAHEIM ANAHEIM CA<br>18886 ARRIVAL: 10-08-24   | 947.43     |
| 10-10                 | 10-09     | 24692164283103415734869 | MARRIOTT ANAHEIM ANAHEIM CA<br>18887 ARRIVAL: 10-08-24   | 947.43     |
| 10-10                 | 10-09     | 24692164283103415734885 | MARRIOTT ANAHEIM ANAHEIM CA<br>18890 ARRIVAL: 10-08-24   | 947.43     |
| 10-10                 | 10-09     | 24692164283103415735395 | MARRIOTT ANAHEIM 895-980-4000 CA<br>M28497 ARRIVAL: 10-09-24   | 947.43     |
| 10-10                 | 10-09     | 24692164283103594595628 | HOTELCOM72939051288297 HOTELS.COM WA<br>P.O.S.: 0 SALES TAX: 0.00  | 294.29     |
| 10-16                 | 10-15     | 74692164290109009372905 | HOTELCOM72876947975699 HOTELS.COM WA<br>P.O.S.: 0 SALES TAX: 0.00  | 541.95 CR  |
| 10-16                 | 10-15     | 74692164290109009373424 | HOTELCOM72876949156832 HOTELS.COM WA<br>P.O.S.: 0 SALES TAX: 0.00  | 646.86 CR  |
| 10-16                 | 10-15     | 74692164290109009373754 | HOTELCOM72876951017828 HOTELS.COM WA<br>P.O.S.: 0 SALES TAX: 0.00  | 646.86 CR  |
| Total Travel Activity |           |                         |  | \$7,061.00 |

|                                     |                   |                         |                    |                              |
|-------------------------------------|-------------------|-------------------------|--------------------|------------------------------|
| STEPHEN FORD<br>4485-9201-2531-5460 | CREDITS<br>\$0.00 | PURCHASES<br>\$1,497.54 | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$1,497.54 |
| ACCOUNTING CODE:                    |                   |                         |                    |                              |

Travel Activity

| Post Date | Tran Date | Reference Number        | Transaction Description  | Amount |
|-----------|-----------|-------------------------|--|--------|
| 10-15     | 10-13     | 24692164288108094794774 | SOUTHWES 5262570725259 800-435-9792 TX<br>FORD/STEPHEN E DEPART: 10-16-24<br>P.O.S.: SALES TAX: \$0.00<br>DAL WN H LAX | 433.98 |
| 10-15     | 10-13     | 24692164288108094794782 | SOUTHWES 5262570721946 800-435-9792 TX<br>FORD/STEPHEN E DEPART: 10-20-24<br>P.O.S.: SALES TAX: \$0.00<br>LAX WN W DAL | 393.98 |
| 10-21     | 10-18     | 24137464292100347651068 | TST* LUPE'S DANA POINT DANA POINT CA<br>P.O.S.: /48mDmJjkxZLY78T2 SALES TAX: 4.27                                      | 69.35  |

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INDIVIDUAL CARDHOLDER ACTIVITY

Travel Activity

| Post Date             | Tran Date | Reference Number        | Transaction Description   | Amount     |
|-----------------------|-----------|-------------------------|---|------------|
| 10-21                 | 10-18     | 24164074292060216384584 | NATIONAL CAR RENTAL INGLEWOOD CA<br>860852495                             | 124.58     |
| 10-21                 | 10-17     | 24692164293101654886984 | RENAISSANCE CLUBSPORT ALISO VIEJO CA<br>38199 ARRIVAL: 10-16-24           | 414.10     |
| 10-25                 | 10-24     | 24430994299130000517952 | RENTALTOLL860852495 877-860-1283 CA<br>P.O.S.: T177915182 SALES TAX: 0.00 | 29.73      |
| Total Travel Activity |           |                         |   | \$1,465.72 |

Fleet Activity

| Post Date            | Tran Date | Reference Number        | Transaction Description   | Amount  |
|----------------------|-----------|-------------------------|---|---------|
| 10-21                | 10-17     | 24034544292003856285018 | ARCO #47035 LOS ANGELES CA<br>P.O.S.: P92069041 SALES TAX: 0.03 | 31.82   |
| Total Fleet Activity |           |                         |   | \$31.82 |

|  |                   |                       |                    |                            |
|--|-------------------|-----------------------|--------------------|----------------------------|
| JULIE COLOMBERO<br>4485-9201-2888-3134 | CREDITS<br>\$0.00 | PURCHASES<br>\$787.07 | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$787.07 |
|--|-------------------|-----------------------|--------------------|----------------------------|

ACCOUNTING CODE:

Purchasing Activity

| Post Date                 | Tran Date | Reference Number        | Transaction Description  | Amount   |
|---------------------------|-----------|-------------------------|--|----------|
| 10-02                     | 10-01     | 24036294275742050970203 | VISTAPRINT 866-207-4955 MA<br>P.O.S.: VP_S46W8WS7 SALES TAX: 40.44 | 562.43   |
| Total Purchasing Activity |           |                         |  | \$562.43 |

Travel Activity

| Post Date             | Tran Date | Reference Number        | Transaction Description  | Amount   |
|-----------------------|-----------|-------------------------|--|----------|
| 10-02                 | 10-01     | 24316274276006068479124 | PRESTIGE CLEANERS ALISO V ALISO VIEJO CA<br>P.O.S.: 00301578 SALES TAX: 0.00 | 224.64   |
| Total Travel Activity |           |                         |  | \$224.64 |

|                                       |                   |                       |                    |                            |
|---------------------------------------|-------------------|-----------------------|--------------------|----------------------------|
| JESSICA CONDON<br>4485-9201-3089-0127 | CREDITS<br>\$0.00 | PURCHASES<br>\$206.52 | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$206.52 |
|---------------------------------------|-------------------|-----------------------|--------------------|----------------------------|

ACCOUNTING CODE:

Purchasing Activity

| Post Date                 | Tran Date | Reference Number        | Transaction Description                 | Amount  |
|---------------------------|-----------|-------------------------|---|---------|
| 10-11                     | 10-10     | 24247604284200146607630 | ALAMEDA COUNTY FAIR F AND PLEASANTON CA | 25.48   |
| Total Purchasing Activity |           |                         |   | \$25.48 |

Travel Activity

| Post Date | Tran Date | Reference Number        | Transaction Description   | Amount |
|-----------|-----------|-------------------------|---|--------|
| 10-15     | 10-14     | 24036294288712114338072 | UBER *TRIP HELP.UBER.COM CA<br>P.O.S.: K715EBZH SALES TAX: 0.00                         | 28.01  |
| 10-16     | 10-14     | 24692164289108796268381 | TST*LA PUERTA - DOWNTOWN SAN DIEGO CA<br>P.O.S.: 00070904020710555812aa SALES TAX: 0.00 | 70.26  |
| 10-17     | 10-16     | 24022334291010146544998 | SACCODEPTOFAIRPORTS SACRAMENTO CA   | 57.00  |

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| ACCT. NUMBER: 4485 9279 0004 8836 | CALOPS |
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| INDIVIDUAL CARDHOLDER ACTIVITY          |           |                         |   |                    |                              |
|---|-----------|-------------------------|---|--------------------|------------------------------|
| Travel Activity                         |           |                         |   |                    |                              |
| Post Date                               | Tran Date | Reference Number        | Transaction Description   |                    | Amount                       |
| 10-17                                   | 10-17     | 24036294291716420342467 | UBER *TRIP HELP.UBER.COM CA<br>P.O.S.: HDV2Y6VM SALES TAX: 0.00                   |                    | 25.77                        |
| Total Travel Activity                   |           |                         |   |                    | \$181.04                     |
| LESLIE DOMBEK<br>4485-9201-4073-4588    |           | CREDITS<br>\$0.00       | PURCHASES<br>\$40.84  | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$40.84    |
| ACCOUNTING CODE:                        |           |                         |   |                    |                              |
| Travel Activity                         |           |                         |   |                    |                              |
| Post Date                               | Tran Date | Reference Number        | Transaction Description   |                    | Amount                       |
| 10-15                                   | 10-14     | 24801974289119598274188 | APPLE SPICE CAFE* SANTA ROSA CA<br>P.O.S.: 7079815366 SALES TAX: 0.00             |                    | 13.57                        |
| 10-18                                   | 10-16     | 24692164291100531089970 | TST*HIGH FLYING FOODS - SAN DIEGO CA<br>P.O.S.: 30rKbd6PtvGbMDAJw SALES TAX: 1.65 |                    | 27.27                        |
| Total Travel Activity                   |           |                         |   |                    | \$40.84                      |
| DANIEL HERTZLER<br>4485-9201-5003-7583  |           | CREDITS<br>\$0.00       | PURCHASES<br>\$20.00  | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$20.00    |
| ACCOUNTING CODE:                        |           |                         |   |                    |                              |
| Travel Activity                         |           |                         |   |                    |                              |
| Post Date                               | Tran Date | Reference Number        | Transaction Description   |                    | Amount                       |
| 10-28                                   | 10-24     | 24034544299005353537539 | 60943 - ANAHEIM CNVNT CNT ANAHEIM CA<br>P.O.S.: P98000838 SALES TAX: 0.60         |                    | 20.00                        |
| Total Travel Activity                   |           |                         |   |                    | \$20.00                      |
| HEATHER TAMAYO<br>4485-9201-5987-5843   |           | CREDITS<br>\$0.00       | PURCHASES<br>\$2,304.19   | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$2,304.19 |
| ACCOUNTING CODE:                        |           |                         |   |                    |                              |
| Purchasing Activity                     |           |                         |   |                    |                              |
| Post Date                               | Tran Date | Reference Number        | Transaction Description   |                    | Amount                       |
| 10-03                                   | 10-01     | 24231684276106670589336 | VONS #2091 SAN JUAN CAPI CA<br>P.O.S.: 427500194317 SALES TAX: 6.15               |                    | 126.04                       |
| Total Purchasing Activity               |           |                         |   |                    | \$126.04                     |
| Travel Activity                         |           |                         |   |                    |                              |
| Post Date                               | Tran Date | Reference Number        | Transaction Description   |                    | Amount                       |
| 10-04                                   | 10-02     | 24013394277000550962318 | MOUNTAIN MIKES PIZZA COSTA MESA CA<br>P.O.S.: 1 SALES TAX: 0.00                   |                    | 2,178.15                     |
| Total Travel Activity                   |           |                         |   |                    | \$2,178.15                   |
| TIFFANY CARRASCO<br>4485-9201-6588-5331 |           | CREDITS<br>\$0.00       | PURCHASES<br>\$128.52   | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$128.52   |
| ACCOUNTING CODE:                        |           |                         |   |                    |                              |

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| ACCT. NUMBER: 4485 9279 0004 8836 | CALOPS |
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INDIVIDUAL CARDHOLDER ACTIVITY

Travel Activity

| Post Date             | Tran Date | Reference Number        | Transaction Description   | Amount   |
|-----------------------|-----------|-------------------------|---|----------|
| 10-15                 | 10-14     | 24036294288712118729425 | UBER *ONE HELP.UBER.COM CA<br>P.O.S.: F289E200E78353E80 SALES TAX: 0.00 | 9.99     |
| 10-15                 | 10-15     | 24036294289742123307072 | UBER *TRIP HELP.UBER.COM CA<br>P.O.S.: 2KFLJW3L SALES TAX: 0.00         | 29.93    |
| 10-17                 | 10-17     | 24036294291718409347251 | UBER *TRIP HELP.UBER.COM CA<br>P.O.S.: EFWL3UQS SALES TAX: 0.00         | 23.88    |
| 10-17                 | 10-17     | 24036294291718409434794 | UBER *TRIP HELP.UBER.COM CA<br>P.O.S.: EFWL3UQS SALES TAX: 0.00         | 5.00     |
| 10-18                 | 10-16     | 24231684291121965220464 | AUNTIE ANNE'S NV109 LAS VEGAS NV  | 23.69    |
| 10-18                 | 10-16     | 24692164291100655013178 | MARRIOTT GASLAMP QUART SAN DIEGO CA<br>388 ARRIVAL: 10-14-24            | 36.03    |
| Total Travel Activity |           |                         |   | \$128.52 |

|                                      |                   |                      |                    |                           |
|--------------------------------------|-------------------|----------------------|--------------------|---------------------------|
| ASHLEY LARSEN<br>4485-9201-9282-6654 | CREDITS<br>\$0.00 | PURCHASES<br>\$44.00 | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$44.00 |
| ACCOUNTING CODE:                     |                   |                      |                    |                           |

Travel Activity

| Post Date             | Tran Date | Reference Number        | Transaction Description  | Amount  |
|-----------------------|-----------|-------------------------|--|---------|
| 10-21                 | 10-17     | 24692164293101642861388 | STARBUCKS STORE 00636 SAN JUAN CAPI CA<br>P.O.S.: C46183A1D107712135 SALES TAX: 0.00 | 44.00   |
| Total Travel Activity |           |                         |  | \$44.00 |

|                                  |                   |                       |                    |                            |
|----------------------------------|-------------------|-----------------------|--------------------|----------------------------|
| HAZEL ENG<br>4485-9280-4501-0061 | CREDITS<br>\$0.00 | PURCHASES<br>\$274.11 | CASH ADV<br>\$0.00 | TOTAL ACTIVITY<br>\$274.11 |
| ACCOUNTING CODE:                 |                   |                       |                    |                            |

Travel Activity

| Post Date             | Tran Date | Reference Number        | Transaction Description  | Amount   |
|-----------------------|-----------|-------------------------|--|----------|
| 10-15                 | 10-14     | 24755424289152890834526 | ALFREDOS MEXICAN FOOD NO COVINA CA   | 23.54    |
| 10-17                 | 10-15     | 24692164290109640696378 | TST*SMOKING GUN - SAN DI SAN DIEGO CA<br>P.O.S.: 9FXaVZ4S1/xGi2tNz SALES TAX: 2.56 | 41.30    |
| 10-18                 | 10-17     | 24692164291100634039559 | ROCK N PARK SAN DIEGO CA<br>P.O.S.: 000000000000000000 SALES TAX: 0.00             | 28.00    |
| 10-18                 | 10-16     | 24943004291075157135346 | HYATT REGENC MISSNBAY&RE SAN DIEGO CA<br>42698186 ARRIVAL: 10-15-24                | 93.88    |
| 10-18                 | 10-16     | 24943004291075198244479 | HYATT RGCY MISSION BAYF& SAN DIEGO CA  | 42.55    |
| Total Travel Activity |           |                         |  | \$229.27 |

Fleet Activity

| Post Date | Tran Date | Reference Number        | Transaction Description  | Amount |
|-----------|-----------|-------------------------|--|--------|
| 10-18     | 10-17     | 24692164291100286408995 | CHEVRON 0094566 LA MIRADA CA<br>P.O.S.: V000001000000 SALES TAX: 4.29  | 30.00  |
| 10-21     | 10-17     | 24316054292123041807911 | SHELL OIL 57444472203 TEMPLE CITY CA<br>P.O.S.: 000000 SALES TAX: 0.00 | 14.84  |

|                                   |        |
|-----------------------------------|--------|
| ACCT. NUMBER: 4485 9279 0004 8836 | CALOPS |
|-----------------------------------|--------|

| INDIVIDUAL CARDHOLDER ACTIVITY |           |                         |   |          |
|--------------------------------|-----------|-------------------------|---|----------|
| Fleet Activity                 |           |                         |   |          |
| Post Date                      | Tran Date | Reference Number        | Transaction Description   | Amount   |
| Total Fleet Activity           |           |                         |   | \$44.84  |
| LACHELLE CARTER                |           | CREDITS                 | PURCHASES   | CASH ADV |
| 4485-9280-5491-3049            |           | \$0.00                  | \$18.14   | \$0.00   |
| ACCOUNTING CODE:               |           | TOTAL ACTIVITY          |   | \$18.14  |
| Purchasing Activity            |           |                         |   |          |
| Post Date                      | Tran Date | Reference Number        | Transaction Description   | Amount   |
| 10-07                          | 10-05     | 24137464280001402678992 | USPS PO 0541240006 LONG BEACH CA<br>P.O.S.: None    SALES TAX: 0.00 | 18.14    |
| Total Purchasing Activity      |           |                         |   | \$18.14  |





# Invoice

**Date** 11/21/2024  
**Invoice #** 905474

## Bill To

California Online Public Schools  
 dba CA Connections Academy Southern Cali  
 Attn: Business Office  
 33272 Valle Road  
 San Juan Capistrano, CA 92675

## Ship To

Total Transportation Logistics  
 Attn: Christian Ceballos  
 10 Latitude Way  
 Building 11  
 Corona, CA 92881

| P.O. No.   | Terms  | Rep | Ship Date  | Via   | Account Number |  |
|------------|--------|-----|------------|-------|----------------|--|
| 2024-25-72 | Net 30 | JK  | 11/12/2024 | Truck |                |  |

| Item             | Description                        | Qty | Rate     | Amount   |
|------------------|------------------------------------|-----|----------|----------|
| 9789814911580    | PRI MATH ADDT PRAC 2A              | 87  | 12.95    | 1,126.65 |
| 9789814911597    | PRI MATH ADDT PRAC 2B              | 77  | 12.95    | 997.15   |
| 9789814911382    | PRI MATH STU BK 2A REV             | 77  | 12.95    | 997.15   |
| 9789814911399    | PRI MATH STU BK 2B REV             | 77  | 12.95    | 997.15   |
| 9789814911603    | PRI MATH ADDT PRAC 3A              | 36  | 12.95    | 466.20   |
| 9789814911610    | PRI MATH ADDT PRAC 3B              | 64  | 12.95    | 828.80   |
| 9789814911627    | PRI MATH ADDT PRAC 4A              | 67  | 12.95    | 867.65   |
| 9789814911634    | PRI MATH ADDT PRAC 4B              | 28  | 12.95    | 362.60   |
| 9789814913188    | PRI MATH HOME INSTRUCTORS GUIDE 2A | 86  | 25.00    | 2,150.00 |
| 9789814913195    | PRI MATH HOME INSTRUCTORS GUIDE 2B | 77  | 25.00    | 1,925.00 |
| 9789814913201    | PRI MATH HOME INSTRUCTORS GUIDE 3A | 64  | 25.00    | 1,600.00 |
| 9789814913218    | PRI MATH HOME INSTRUCTORS GUIDE 3B | 51  | 25.00    | 1,275.00 |
| 9789814913225    | PRI MATH HOME INSTRUCTORS GUIDE 4A | 57  | 25.00    | 1,425.00 |
| 9789814913232    | PRI MATH HOME INSTRUCTORS GUIDE 4B | 67  | 25.00    | 1,675.00 |
| 9789814911405    | PRI MATH STU BK 3A REV             | 63  | 12.95    | 815.85   |
| 9789814911412    | PRI MATH STU BK 3B REV             | 63  | 12.95    | 815.85   |
| 9789814911429    | PRI MATH STU BK 4A REV             | 67  | 12.95    | 867.65   |
| 9789814911436    | PRI MATH STU BK 4B REV             | 17  | 12.95    | 220.15   |
| Shipping & Ha... | Free Shipping & Handling           |     | 0.00%    | 0.00     |
|                  | Sales Tax                          |     | 1,698.69 | 1,698.69 |

**Total**

**Credits**

**Balance Due**

Please remit payments to:  
 Marshall Cavendish Corporation  
 800 Westchester Avenue, STE N-641  
 Rye Brook, NY 10573.  
 Any changes on payment matters,  
 please call us for verification first.

800 Westchester Ave., STE N-641 Rye Brook, NY 10573 T: 800-821-9881 F: 914-332-1082

|           |            |
|-----------|------------|
| Date      | 11/21/2024 |
| Invoice # | 905474     |

California Online Public Schools  
dba CA Connections Academy Southern Cali  
Attn: Business Office  
33272 Valle Road  
San Juan Capistrano, CA 92675

Total Transportation Logistics  
Attn: Christian Ceballos  
10 Latitude Way  
Building 11  
Corona, CA 92881

[illegible]

|                    |             |
|--------------------|-------------|
| <b>Total</b>       | \$21,111.54 |
| <b>Credits</b>     | \$0.00      |
| <b>Balance Due</b> | \$21,111.54 |

800 Westchester Ave., STE N-641 Rye Brook, NY 10573 T: 800-821-9881 F: 914-332-1082



8500 Balboa Blvd., Suite 140  
 Northridge, CA 91325 US  
 +1 8184740322  
 info@charterimpact.com  
 www.charterimpact.com

## INVOICE

### BILL TO

California Online Public  
 Schools  
 33272 Valle Road  
 San Juan Capistrano, CA  
 92675  
 United States

**INVOICE #** 16719

**DATE** 12/01/2024

**DUE DATE** 12/31/2024

**TERMS** Net 30

| ACTIVITY   | QTY | RATE       | AMOUNT     |
|--|-----|------------|------------|
| <b>Business Mgmt.</b><br>Business Management Services - Central Coast  | 1   | 3,353.00   | 3,353.00   |
| <b>Business Mgmt.</b><br>Business Management Services - Central Valley | 1   | 21,739.00  | 21,739.00  |
| <b>Business Mgmt.</b><br>Business Management Services - Monterey       | 1   | 13,447.00  | 13,447.00  |
| <b>Business Mgmt.</b><br>Business Management Services - North Bay      | 1   | 4,164.00   | 4,164.00   |
| <b>Business Mgmt.</b><br>Business Management Services - NorCal         | 1   | 42,723.00  | 42,723.00  |
| <b>Business Mgmt.</b><br>Business Management Services - SoCal          | 1   | 122,100.00 | 122,100.00 |

BALANCE DUE

**\$207,526.00**

# Coversheet

## Approval of Check Registry (attached)

|                          |  |
|--------------------------|--|
| <b>Section:</b>          | IV. Consent Items                        |
| <b>Item:</b>             | E. Approval of Check Registry (attached) |
| <b>Purpose:</b>          | Vote                                     |
| <b>Submitted by:</b>     |  |
| <b>Related Material:</b> | October Check Register.pdf.pdf           |

**Southern California**  
**Check Register**  
**For the period ended October 31, 2024**

| Check Number | Vendor Name                               | Transaction Description                        | Check Date | Check Amount |
|--------------|---|--|------------|--------------|
| 12501        | Ad Mechanics LLC                          | Marketing Svcs                                 | 10/02/2024 | \$ 52,114.05 |
| 12502        | Charter Impact                            | Business Mgmt Svcs - 10/24                     | 10/02/2024 | 207,526.00   |
| 12503        | Effectual Educational Consulting Services | Curriculum Development Svcs - 08/24            | 10/02/2024 | 1,975.00     |
| 12504        | El Paseo Childrens Center Inc.            | SpEd Svcs - 08/24                              | 10/02/2024 | 9,075.00     |
| 12505        | Electricians Service Team                 | Repair Svcs                                    | 10/02/2024 | 399.00       |
| 12506        | Eric Armin Inc                            | Curriculum                                     | 10/02/2024 | 6,785.57     |
| 12507        | Evenflow Inc.                             | Repair Svcs - 09/24                            | 10/02/2024 | 548.61       |
| 12508        | Every Special Child LLC                   | Paraprofessional Svcs - 08/24                  | 10/02/2024 | 800.00       |
| 12509        | Houghton Mifflin Company                  | Curriculum                                     | 10/02/2024 | 12,082.99    |
| 12510        | Marshall Cavendish Corporation            | Curriculum                                     | 10/02/2024 | 2,072.06     |
| 12511        | N2Y, LLC                                  | Software - 10/04/24 - 07/31/25                 | 10/02/2024 | 16,386.80    |
| 12512        | Oxford Consulting Services Inc.           | General Consulting Svcs - 08/24                | 10/02/2024 | 3,875.00     |
| 12513        | Party Pals                                | Student Activity Supplies - Final Pmt          | 10/02/2024 | 6,175.00     |
| 12514        | UPS - 2833                                | Shipping Svcs                                  | 10/02/2024 | 12.44        |
| 12515        | US Bank Equipment Finance                 | Equipment Lease - 09/08/24 - 10/08/24          | 10/02/2024 | 1,050.53     |
| 12516        | Pearson Virtual Schools USA               | Educational Resource Center - 06/24            | 10/03/2024 | 3,108,697.06 |
| 12517        | ACSA                                      | ACSA Dues                                      | 10/08/2024 | 1,768.56     |
| 12518        | Behavioral Autism Therapies               | SpEd Svcs - 08/24                              | 10/08/2024 | 165.00       |
| 12519        | Benchmark Education Company LLC           | Professional Development Training              | 10/08/2024 | 650.00       |
| 12520        | Branche Jones                             | Consulting Svcs - 09/24                        | 10/08/2024 | 4,000.00     |
| 12521        | Carrot Fertility Inc                      | Admin Fee - 11/24                              | 10/08/2024 | 3,790.80     |
| 12522        | CE Mechanical Inc                         | HVAC Maintenance - 10/24                       | 10/08/2024 | 295.00       |
| 12523        | City of Fullerton                         | Facilities Rental - 02/18/25                   | 10/08/2024 | 200.00       |
| 12524        | Community Therapy Services                | SpEd Svcs - 07/24                              | 10/08/2024 | 1,030.00     |
| 12525        | Concur Technologies Inc                   | Software - 10/24                               | 10/08/2024 | 9,494.12     |
| 12526        | Dustin Thompson Photography               | Cap & Gown Photos                              | 10/08/2024 | 500.00       |
| 12527        | Florida Virtual School                    | Curriculum                                     | 10/08/2024 | 2,850.00     |
| 12528        | Gympass US LLC                            | Gym Subscription Benefit - 09/28/24 - 10/27/24 | 10/08/2024 | 9,004.11     |
| 12529        | Heritage Schools Inc                      | SpEd Svcs - 09/24                              | 10/08/2024 | 17,966.00    |
| 12530        | Herman Au Photography                     | Photography Svcs                               | 10/08/2024 | 2,685.00     |
| 12531        | Houghton Mifflin Company                  | Curriculum                                     | 10/08/2024 | 2,056.75     |
| 12532        | Law Offices of Michelle Won               | Legal Svcs - 09/24                             | 10/08/2024 | 935.00       |
| 12533        | Law Offices of Young, Minney & Corr LLP   | Legal Svcs - 09/24                             | 10/08/2024 | 14,117.50    |
| 12534        | Mindful Neuron Center PC                  | SpEd Svcs - 09/24                              | 10/08/2024 | 2,281.25     |
| 12535        | MPS                                       | Curriculum                                     | 10/08/2024 | 6,341.09     |
| 12536        | Newfront Insurance Services               | Benefits - One-Time Fee                        | 10/08/2024 | 2,000.00     |
| 12537        | Savvas Learning Company LLC               | Software - 1 Year                              | 10/08/2024 | 2,750.00     |
| 12538        | T-Mobile                                  | Communication Svcs - 08/21/24 - 09/20/24 - MKV | 10/08/2024 | 3,932.63     |
| 12539        | T-Mobile - 0979                           | Communication Svcs - 08/21/24 - 09/20/24       | 10/08/2024 | 639.04       |
| 12540        | W.W. Norton & Company Inc                 | Curriculum                                     | 10/08/2024 | 6,202.13     |
| 12541        | West Coast Flooring                       | Flooring Project                               | 10/08/2024 | 5,900.00     |
| 12542        | Zoom Video Communications Inc             | Communication Svcs - 09/24                     | 10/08/2024 | 833.79       |
| 12543        | Chloe Farris                              | Reimb - Mileage - 06/11/24                     | 10/09/2024 | 27.47        |
| 12544        | Dana Putnam                               | Reimb - Mileage - 06/07/24                     | 10/09/2024 | 133.33       |
| 12545        | Deiana Jackson                            | Reimb - Mileage - 06/07/24                     | 10/09/2024 | 93.09        |
| 12546        | Helena Nordenfors                         | Reimb - Meals - 05/30/24                       | 10/09/2024 | 53.88        |
| 12547        | Isaiah Kidd                               | Reimb - Mileage - 05/13/24                     | 10/09/2024 | 87.00        |
| 12548        | Jamia Seifert                             | Reimb - Mileage - 04/15/24 - 04/22/24          | 10/09/2024 | 122.61       |
| 12549        | Juliana Bassegio                          | Reimb - Meals - 05/29/24                       | 10/09/2024 | 215.68       |
| 12550        | Kelsey Dickman                            | Reimb - Mileage - 03/20/24 - 03/26/24          | 10/09/2024 | 189.61       |
| 12551        | Kimberly Benumof                          | Reimb - Meals - 03/01/24 - 03/07/24            | 10/09/2024 | 71.59        |
| 12552        | Kristle Halcomb                           | Reimb - Mileage - 05/22/24                     | 10/09/2024 | 236.51       |
| 12553        | Marissa Mesa                              | Reimb - Meals - 05/30/24                       | 10/09/2024 | 215.54       |
| 12554        | Olivia Kessler                            | Reimb - Mileage - 05/13/24                     | 10/09/2024 | 52.93        |
| 12555        | Rosalba Chavez                            | Reimb - Meals - 03/07/24                       | 10/09/2024 | 20.00        |
| 12556        | Steve Lopez                               | Reimb - Mileage - 04/25/24                     | 10/09/2024 | 39.39        |
| 12557        | Victoria Acton                            | Reimb - Meals - 03/07/24 - 03/10/24            | 10/09/2024 | 225.03       |
| 12558        | Alison Waters                             | Reimb - Mileage - 06/12/24                     | 10/15/2024 | 29.48        |
| 12559        | Casey Hamilton                            | Reimb - Mileage - 06/18/24                     | 10/15/2024 | 160.80       |
| 12560        | Elizabeth Hendrick                        | Reimb - Mileage - 06/07/24                     | 10/15/2024 | 125.96       |
| 12561        | Lina Arango                               |  | 10/15/2024 | 142.58       |
| 12562        | Lizeth Bautista                           |  | 10/15/2024 | 57.62        |
| 12563        | Rachel Lee                                | Reimb - Mileage - 06/10/24                     | 10/15/2024 | 22.11        |
| 12564        | Rebecca Gray                              | Reimb - Travel - 05/14/24                      | 10/15/2024 | 771.58       |
| 12565        | AspirEDU Inc.                             | Software - 06/17/24 - 06/16/25                 | 10/17/2024 | 30,053.75    |
| 12566        | Barnes & Noble Inc.                       | Textbooks                                      | 10/17/2024 | 3,145.50     |
| 12567        | Corodata Records Management Inc.          | Storage - 09/24                                | 10/17/2024 | 394.27       |
| 12568        | Corodata Shredding Inc                    | Shredding Svcs - 09/24                         | 10/17/2024 | 41.79        |
| 12569        | Cox Business                              | Communication Svcs - 10/24                     | 10/17/2024 | 1,298.95     |
| 12570        | Crown Facility Solutions Inc              | Janitorial Svcs - 10/24                        | 10/17/2024 | 1,296.00     |
| 12571        | Every Special Child LLC                   | Paraprofessional Svcs - 09/16/24 - 09/30/24    | 10/17/2024 | 16,560.00    |
| 12572        | Houghton Mifflin Company                  | Curriculum                                     | 10/17/2024 | 10,338.15    |
| 12573        | IXL Learning Inc                          | License - 09/27/24 - 06/30/25                  | 10/17/2024 | 197,700.00   |
| 12574        | Language Line Services                    | Interpretation Svcs                            | 10/17/2024 | 7,913.55     |
| 12575        | Law Offices of Young, Minney & Corr LLP   | Legal Svcs - 09/24                             | 10/17/2024 | 4,490.77     |
| 12576        | Marshall Cavendish Corporation            | Curriculum                                     | 10/17/2024 | 23,015.48    |
| 12577        | Netrix                                    | IT Managed Svcs                                | 10/17/2024 | 3,080.00     |
| 12578        | PC Connection Sales Corp                  | Office Supplies                                | 10/17/2024 | 566.60       |
| 12579        | Purchase Power                            | Office Supplies                                | 10/17/2024 | 1,009.75     |
| 12580        | San Diego Gas & Electric                  | Utility Svcs - 01/03/24 - 01/31/24             | 10/17/2024 | 689.33       |
| 12581        | UPS - 2833                                | Office Supplies                                | 10/17/2024 | 1.19         |
| 12582        | VitalSource Technologies LLC              | Curriculum                                     | 10/17/2024 | 4,369.54     |

**Southern California**  
**Check Register**  
**For the period ended October 31, 2024**

| Check Number               | Vendor Name                                | Transaction Description                     | Check Date | Check Amount           |
|----------------------------|--|---|------------|------------------------|
| 12583                      | Yessenia Gaines                            | Reimb - SpEd Mileage - 09/24                | 10/17/2024 | 113.90                 |
| 12584                      | Accelerate Education Incorporated          | Curriculum                                  | 10/22/2024 | 122,850.00             |
| 12585                      | Adapted Childs Play LLC                    | SpEd Svcs - 09/24                           | 10/22/2024 | 421.68                 |
| 12586                      | AT&T                                       | Communication Svcs - 09/07/24 - 10/06/24    | 10/22/2024 | 534.69                 |
| 12587                      | Behavioral Autism Therapies                | SpEd Svcs - 09/24                           | 10/22/2024 | 247.50                 |
| 12588                      | Corodata Shredding Inc                     | Shredding Svcs                              | 10/22/2024 | 41.79                  |
| 12589                      | Department of Justice                      | Fingerprinting Svcs - 09/24                 | 10/22/2024 | 47.00                  |
| 12590                      | Document Tracking Services                 | Software - 12/15/24 - 12/15/25              | 10/22/2024 | 2,915.00               |
| 12591                      | Phoenix Paint Services                     | Paint Svcs                                  | 10/22/2024 | 1,800.00               |
| 12592                      | Scribbles Software                         | Software - 09/24                            | 10/22/2024 | 108.50                 |
| 12593                      | SMWD                                       | Utilities Svcs                              | 10/22/2024 | 229.89                 |
| 12594                      | Software MSP LLC                           | IT Svcs                                     | 10/22/2024 | 66,150.00              |
| 12595                      | Specialized Therapy Services Inc           | SpEd Svcs - 08/24                           | 10/22/2024 | 925.00                 |
| 12596                      | Total Transportation Logistics Inc         | Storage Svcs                                | 10/22/2024 | 53,726.37              |
| 12597                      | UPS  | Shipping Svcs                               | 10/22/2024 | 189.34                 |
| 12598                      | UPS - 2833                                 | Shipping Svcs                               | 10/22/2024 | 428.85                 |
| 12599                      | The Hartford                               | Worker's Compensation - 07/01/24-07/01/25   | 10/24/2024 | 54,648.75              |
| 12600                      | Cortnie Higareda                           | Reimb - Meals - 05/31/24                    | 10/25/2024 | 480.05                 |
| 12601                      | Jasmine Samuels                            | Reimb - Meals - 06/20/24                    | 10/25/2024 | 117.63                 |
| 12602                      | Kacey Mathieson                            |   | 10/25/2024 | 20.77                  |
| 12603                      | Kathryn Plowman                            | Reimb - Mileage - 05/13/14 - 05/16/24       | 10/25/2024 | 58.96                  |
| 12604                      | Empower Trust Company LLC                  | Investment Access Fee - 07/01/24 - 09/30/24 | 10/30/2024 | 250.00                 |
| 12605                      | Facing History and Ourselves Inc           | Professional Development                    | 10/30/2024 | 4,375.00               |
| 12606                      | FeldCare Connects                          | SpEd Svcs - 10/24                           | 10/30/2024 | 650.00                 |
| 12607                      | Headstand                                  | Marketing Svcs - 10/24                      | 10/30/2024 | 18,000.40              |
| 12608                      | Natasha Stewart                            | Professional Consulting - 1 Month           | 10/30/2024 | 3,000.00               |
| 12609                      | National Student Clearinghouse             | Software - 05/09/24 - 05/08/25              | 10/30/2024 | 595.00                 |
| 12610                      | PHMG                                       | Marketing Svcs - 10/15/24 - 11/14/24        | 10/30/2024 | 620.00                 |
| 12611                      | Pitney Bowes Global Financial Services LLC | Postage Refill                              | 10/30/2024 | 841.28                 |
| 12612                      | Qualtrics LLC                              | Professional Consulting Svcs                | 10/30/2024 | 15,750.00              |
| 12613                      | Rifton Equipment                           | SpEd Supplies                               | 10/30/2024 | 8,569.74               |
| 12614                      | Total Recall Captioning                    | SpEd Svcs - 09/24                           | 10/30/2024 | 230.00                 |
| 12615                      | UPS - 2833                                 | Shipping Svcs                               | 10/30/2024 | 92.95                  |
| 12616                      | US Bank Equipment Finance                  | Equipment Lease - 10/08/24 - 11/08/24       | 10/30/2024 | 1,050.53               |
| 12617                      | Zac Savage                                 | Professional Svcs                           | 10/30/2024 | 3,000.00               |
| ACH                        | TTC4SUCCESS                                | SpEd Svcs - 09/24                           | 10/17/2024 | 88,259.76              |
| ACH                        | InterPres Corporation                      | Rent - 11/24                                | 10/22/2024 | 30,910.80              |
| ACH                        | Chase Bank - 7959                          | Bank Fee                                    | 10/15/2024 | 5.22                   |
| VOID                       | Kacey Mathieson                            |   | 10/25/2024 | (20.77)                |
| VOID                       | Lina Arango                                |   | 10/10/2024 | (142.58)               |
| VOID                       | Lizeth Bautista                            |   | 10/10/2024 | (57.62)                |
| VOID                       | Deiana Jackson                             | Reimb - Meals - 03/19/24                    | 10/09/2024 | (58.25)                |
| VOID                       | Kimberly Benumof                           | Reimb - Meals - 03/01/24 - 03/07/24         | 10/09/2024 | (71.59)                |
| VOID                       | Rosalba Chavez                             | Reimb - Meals - 03/07/24                    | 10/09/2024 | (20.00)                |
| VOID                       | Kelsey Dickman                             | Reimb - Mileage - 03/20/24 - 03/26/24       | 10/09/2024 | (189.61)               |
| VOID                       | Steve Lopez                                | Reimb - Meals - 04/25/24                    | 10/09/2024 | (39.39)                |
| VOID                       | Victoria Acton                             | Reimb - Meals - 03/07/24 - 03/10/24         | 10/09/2024 | (225.03)               |
| VOID                       | Jamia Seifert                              | Reimb - Mileage - 04/25/24                  | 10/09/2024 | (122.61)               |
| VOID                       | Isaiah Kidd                                | Reimb - Mileage - 05/13/24                  | 10/09/2024 | (87.00)                |
| VOID                       | Olivia Kessler                             | Reimb - Mileage - 05/13/24                  | 10/09/2024 | (52.93)                |
| VOID                       | Rebecca Gray                               | Reimb - Meals - 05/14/24                    | 10/10/2024 | (771.58)               |
| VOID                       | Kristle Halcomb                            | Reimb - Mileage - 05/20/24                  | 10/09/2024 | (236.51)               |
| VOID                       | Cortnie Higareda                           | Reimb - Meals - 05/31/24                    | 10/25/2024 | (480.05)               |
| VOID                       | Helena Nordenfors                          | Reimb - Meals - 05/30/24                    | 10/09/2024 | (53.88)                |
| VOID                       | Marissa Mesa                               | Reimb - Meals - 05/30/24                    | 10/09/2024 | (215.54)               |
| VOID                       | Dana Putnam                                | Reimb - Mileage - 06/07/24                  | 10/09/2024 | (133.33)               |
| VOID                       | Deiana Jackson                             | Reimb - Mileage - 06/07/24                  | 10/09/2024 | (34.84)                |
| VOID                       | Elizabeth Hendrick                         | Reimb - Mileage - 06/07/24                  | 10/10/2024 | (125.96)               |
| VOID                       | Juliana Bassegio                           | Reimb - Meals - 06/06/24                    | 10/09/2024 | (68.24)                |
| VOID                       | Kathryn Plowman                            | Reimb - Mileage - 05/13/14 - 05/16/24       | 10/25/2024 | (58.96)                |
| VOID                       | Alison Waters                              | Reimb - Mileage - 06/12/24                  | 10/10/2024 | (29.48)                |
| VOID                       | Chloe Farris                               | Reimb - Mileage - 06/11/24                  | 10/09/2024 | (27.47)                |
| VOID                       | Juliana Bassegio                           | Reimb - Mileage - 05/29/24                  | 10/09/2024 | (147.44)               |
| VOID                       | Rachel Lee                                 | Reimb - Mileage - 06/10/24                  | 10/10/2024 | (22.11)                |
| VOID                       | Casey Hamilton                             | Reimb - Mileage - 06/18/24                  | 10/10/2024 | (160.80)               |
| VOID                       | Jasmine Samuels                            | Reimb - Meals - 06/17/24                    | 10/25/2024 | (117.63)               |
| <b>Total Disbursements</b> |  |   |            | <b>\$ 4,319,506.44</b> |

Central Valley  
Check Register  
For the period ended October 31, 2024

| Check Number        | Vendor Name                | Transaction Description | Check Date | Check Amount       |
|---------------------|----------------------------|-------------------------|------------|--------------------|
| 40093               | Community Therapy Services | SpEd Svcs - 07/24       | 10/08/2024 | \$ 180.00          |
| 40094               | Visalia Adventure Park     | Field Trip - 10/15/24   | 10/22/2024 | 5,458.00           |
| Total Disbursements |                            |                         |            | <u>\$ 5,638.00</u> |

**Northern California****Check Register****For the period ended October 31, 2024**

| Check Number               | Vendor Name                               | Transaction Description                  | Check Date | Check Amount       |
|----------------------------|---|--|------------|--------------------|
| 60272                      | Effectual Educational Consulting Services | SpEd Svcs - 08/24                        | 10/02/2024 | \$ 100.00          |
| 60273                      | GreenWorks Commerical Janitorial Services | Cleaning Svcs - 10/24                    | 10/02/2024 | 1,250.00           |
| 60274                      | UPS                                       | Shipping Svcs                            | 10/02/2024 | 38.10              |
| 60275                      | Alhambra                                  | Office Supplies                          | 10/08/2024 | 56.95              |
| 60276                      | Community Therapy Services                | SpEd Svcs - 07/24                        | 10/08/2024 | 210.00             |
| 60277                      | PG&E                                      | Utilities - 08/27/24 - 09/25/24          | 10/08/2024 | 91.21              |
| 60278                      | UPS                                       | Shipping Svcs                            | 10/08/2024 | 26.15              |
| 60279                      | Charter Communications                    | Communication Svcs - 10/24               | 10/17/2024 | 209.97             |
| 60280                      | Law Offices of Young, Minney & Corr LLP   | Legal Svcs - 09/24                       | 10/17/2024 | 105.00             |
| 60281                      | UPS                                       | Shipping Svcs                            | 10/17/2024 | 92.15              |
| 60282                      | AT&T - 6652                               | Communication Svcs - 09/07/24 - 10/06/24 | 10/22/2024 | 1,080.42           |
| 60283                      | C3 Builders, Inc.                         | Repair Svcs                              | 10/30/2024 | 280.00             |
| 60284                      | UPS                                       | Shipping Svcs                            | 10/30/2024 | 30.97              |
| ACH                        | Chase Bank - 7975                         | Bank Fee                                 | 10/15/2024 | 107.87             |
| ACH                        | Modesto Irrigation District               | Utility Svcs                             | 10/25/2024 | 345.11             |
| <b>Total Disbursements</b> |   |  |            | <b>\$ 4,023.90</b> |



**North Bay****Check Register****For the period ended October 31, 2024**

| Check Number               | Vendor Name                      | Transaction Description | Check Date | Check Amount  |
|----------------------------|----------------------------------|-------------------------|------------|---------------|
| 30058                      | Law Offices of Young, Minney & C | Legal Svcs - 09/24      | 10/08/2024 | \$ 600.00     |
| 30059                      | Law Offices of Young, Minney & C | Legal Svcs - 09/24      | 10/17/2024 | 140.00        |
| <b>Total Disbursements</b> |                                  |                         | <b>\$</b>  | <b>740.00</b> |

**Monterey Bay**  
**Check Register**  
**For the period ended October 31, 2024**

| Check Number        | Vendor Name                    | Transaction Description              | Check Date | Check Amount       |
|---------------------|--------------------------------|--------------------------------------|------------|--------------------|
| 20073               | El Paseo Childrens Center Inc. | SpEd Svcs - 08/24                    | 10/04/2024 | \$ 440.00          |
| 20074               | Community Therapy Services     | SpEd Svcs - 07/24                    | 10/08/2024 | 270.00             |
| 20075               | Pearson Virtual Schools USA    | Online Student Enrollment - FY 24/25 | 10/17/2024 | 4,025.00           |
| Total Disbursements |                                |                                      |            | <u>\$ 4,735.00</u> |

## Central Coast

### Check Register

**For the period ended October 31, 2024**

[illegible]

# Coversheet

## Approval of Independent Contractor Agreements (attached)

|                          |   |
|--------------------------|---|
| <b>Section:</b>          | IV. Consent Items   |
| <b>Item:</b>             | F. Approval of Independent Contractor Agreements (attached)   |
| <b>Purpose:</b>          | Vote  |
| <b>Submitted by:</b>     |   |
| <b>Related Material:</b> | Z.Savage_Independent_Contractor_Agreement_.docx_(4).pdf<br>N._Stewart_Independent_Contractor_Agreement.docx_(5).pdf |



## INDEPENDENT CONTRACTOR AGREEMENT BETWEEN CALIFORNIA ONLINE PUBLIC SCHOOLS AND ZAC SAVAGE

This Agreement is made between the California Online Public Schools (“CalOPS”), a California non-profit corporation with its principal place of business at 33272 Valle Road, San Juan Capistrano, CA 92675, and Zac Savage (“Independent Contractor”).

It is the desire of CalOPS to engage the services of Independent Contractor. Such services and the relationship between CalOPS and Independent Contractor shall be governed according to the following terms and conditions:

**SECTION 1. SERVICES TO BE PERFORMED.** Independent Contractor agrees to perform the services detailed in **Attachment A** on CalOPS’s behalf.

**SECTION 2. PAYMENT.** In consideration for the services to be performed by Independent Contractor, CalOPS agrees to pay Independent Contractor Independent Contractor at the flat rate of \$2400.00 USD, for the term of this Agreement outlined in **Section 7**.

**SECTION 3. EXPENSES.** Independent Contractor shall be responsible for all expenses incurred while performing services under this Agreement. However, CalOPS shall reimburse Independent Contractor for all reasonable and approved out-of-pocket expenses necessarily incurred in connection with the performance of services under this Agreement. Independent Contractor shall submit an itemized statement of such expenses. CalOPS shall pay Contractor within thirty (30) days from the date of each statement.

**SECTION 4. MATERIALS.** Independent Contractor will furnish all materials, equipment and supplies used to provide the services required by this Agreement.

**SECTION 5. CONDITIONS OF INDEPENDENT CONTRACTOR SERVICES.** As a condition of Independent Contractor being selected to provide the services detailed in **Attachment A**, Independent Contractor shall provide CalOPS with the following:

- Copy of qualifications, including resume, credential, license(s), or certification for Independent Contractor as they relate to the services provided under **Attachment A**;
- Completion of Certification of Criminal Background Clearance, Tuberculosis (TB) Clearance and Credential Verification (**Attachment B**);
- Proof of insurance as it relates to the services provided under **Attachment A** including an executed Certificate Regarding Workers Compensation in substantially the form attached as **Attachment C** hereto; and
- W-9.

**SECTION 6. INTELLECTUAL PROPERTY OWNERSHIP.** Independent Contractor assigns to CalOPS all patent, copyright and trade secret rights in anything created or developed by



Independent Contractor for CalOPS under this Agreement. This assignment is conditioned upon full payment of the compensation due Independent Contractor under this Agreement. Independent Contractor shall help prepare any documents CalOPS considers necessary to secure any copyright, patent, or other intellectual property rights at no charge to CalOPS. Independent Contractor agrees to honor the proprietary information of CalOPS and shall not disclose or circumvent such proprietary information now or in the future. Upon the conclusion of this Agreement, the Independent Contractor shall return all records, files, contacts and other proprietary information of CalOPS to CalOPS. However, CalOPS shall reimburse Independent Contractor for all reasonable actual expenses necessary to carry out the terms of this Section.

**SECTION 7. TERM OF AGREEMENT.** This agreement will become effective when signed by both parties and will remain in effect until December 20, 2024 unless, either party terminates the Agreement as provided below.

**SECTION 8. TERMINATING THE AGREEMENT.** During the term of this Agreement, either party may terminate the Agreement without cause or advance notice at any time by providing written notice to the other party.

This Agreement terminates automatically on the occurrence of any of the following events: (a) the bankruptcy or insolvency of either party; (b) sale of business of either party; or (c) the death or permanent disability of either party; (d) material breach of any term or condition of this Agreement; or (e) revocation or nonrenewal of the CalOPS charter.

**SECTION 9. INDEPENDENT CONTRACTOR STATUS.** Independent Contractor is an independent contractor, not an employee of CalOPS. Independent Contractor's employees or subcontractors are not CalOPS's employees. Independent Contractor and CalOPS agree to the following rights consistent with an independent contractor relationship:

- (a) Independent Contractor has the right to perform services for others during the term of this Agreement.
- (b) Independent Contractor has the sole right to control and direct the means, manner and method by which the services required by this Agreement will be performed to the extent the provision of Independent Contractor's services are consistent with the responsibilities set forth herein at **Attachment A** as dictated by CalOPS.
- (c) Independent Contractor has the right to hire assistants as subcontractors, or to use employees to provide the services required by this Agreement.
- (d) Independent Contractor or Independent Contractor's employees or subcontractors shall perform the services required by this Agreement; CalOPS shall not hire, supervise or pay any assistants to help Independent Contractor.
- (e) Neither Independent Contractor nor Independent Contractor's employees or subcontractors shall receive any training from CalOPS in the skills necessary to perform the services required by this Agreement.



- (f) CalOPS shall not require Independent Contractor or Independent Contractor's employees or subcontractors to devote full time to performing the services required by this Agreement.
- (g) Neither Independent Contractor nor Independent Contractor's employees or subcontractors are eligible to participate in any employee pension, health, vacation pay, sick pay or other fringe benefit plan of CalOPS.

**SECTION 10. WORKERS' COMPENSATION.** CalOPS shall not obtain workers' compensation insurance on behalf of Independent Contractor or Independent Contractor's employees. If Independent Contractor hires employees to perform any work under this Agreement, Independent Contractor will obtain workers' compensation insurance for those employees to the extent required by law. Prior to the commencement of services, Contractor shall furnish the School with an executed Certificate Regarding Workers Compensation in substantially the form attached as **Attachment C** hereto.

**SECTION 11. LOCAL, STATE AND FEDERAL TAXES.** Independent Contractor shall pay all income taxes and FICA (Social Security and Medicare taxes) incurred while performing services under this Agreement. CalOPS will not:

- (a) Withhold FICA from Independent Contractor's payments or make FICA payments on Independent Contractor's behalf;
- (b) Make state or federal unemployment compensation contributions on Independent Contractor's behalf; or
- (c) Withhold state or federal income tax from Independent Contractor's payments.

If the Independent Contractor is required to pay any federal, state or local sales, use, property, or value added taxes based on the services provided under this Agreement, the taxes shall be separately billed to CalOPS. Independent Contractor shall not pay any interest or penalties incurred due to late payment or nonpayment of any taxes by CalOPS.

**SECTION 12. CONFIDENTIALITY.** Independent Contractor acknowledges that during the engagement it will have access to and become acquainted with various trade secrets, inventions, innovations, processes, information, records and specifications owned or licensed by CalOPS and/or used by CalOPS in connection with the operation of its business including, without limitation, CalOPS's business and product processes, methods, pupil/personnel record information, accounts and procedures. All information regarding students of CalOPS will remain confidential to the Independent Contractor unless a separate, specific, properly executed consent (including permission from CalOPS's student and his or her parent) for the release of information is obtained prior to such release. Any information regarding student(s) received by CalOPS's personnel or Independent Contractor providing services pursuant to this Agreement shall remain confidential and shall not be communicated to any person or entity other than appropriate CalOPS personnel.



**SECTION 13. EXCLUSIVE AGREEMENT.** This is the entire Agreement between Independent Contractor and CalOPS. All previous agreements between the parties, if any, whether written or oral, are merged herein and superseded hereby.

**SECTION 14. MODIFYING THE AGREEMENT.** This Agreement may be supplemented, amended, or modified only by the mutual agreement of both parties. No modification of this Agreement shall be binding unless in writing and expressing an intent to modify the Agreement and signed by both parties.

**SECTION 15. DISPUTE RESOLUTION.** If a dispute arises under this Agreement, the parties agree to first try to resolve the dispute with the help of a mutually agreed-upon mediator in Orange County. Any costs and fees other than attorneys' fees associated with the mediation shall be shared equally by the parties. If it proves impossible to arrive at a mutually satisfactory solution through mediation, the parties agree to submit the dispute to a mutually agreed-upon arbitrator in Orange County. Judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction to do so. Costs of arbitration, including attorneys' fees, will be allocated by the arbitrator.

**SECTION 16. LIMITED LIABILITY.** This provision allocates the risks under this Agreement between Independent Contractor and CalOPS. Independent Contractor's pricing reflects the allocation of risk and limitation of liability specified below. However, Independent Contractor shall remain liable for bodily injury or personal property damage resulting from grossly negligent or willful actions of Independent Contractor or Independent Contractor's employees or agents while on CalOPS's premises to the extent such actions or omissions were not caused by CalOPS. NEITHER PARTY TO THIS AGREEMENT SHALL BE LIABLE FOR THE OTHERS LOST PROFITS, OR SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES, WHETHER IN AN ACTION IN CONTRACT OR TORT, EVEN IF THE PARTY HAS BEEN ADVISED BY THE OTHER PARTY OF THE POSSIBILITY OF SUCH DAMAGES.

**SECTION 17. LIABILITY AND INDEMNIFICATION.** With regard to the services to be performed by the Independent Contractor pursuant to the terms of this Agreement, CalOPS shall not be liable to the Independent Contractor, or to anyone who may claim any right due to any relationship with the Independent Contractor, for any acts or omissions of CalOPS, except when said acts or omissions of CalOPS are due to willful misconduct or gross negligence. Independent Contractor shall hold CalOPS free and harmless from any obligations, costs, claims, judgments, attorneys' fees, and attachments arising from or growing out of the services rendered by Independent Contractor pursuant to the terms of this agreement or in any way connected with the rendering of services, except when the same shall arise due to the willful misconduct or gross negligence of CalOPS and CalOPS is adjudged to be guilty of willful misconduct or gross negligence by a court of competent jurisdiction.

**SECTION 18. NOTICES.** All notices and other communications in connection with this Agreement shall be in writing and shall be considered given as follows:

- (a) When delivered personally to the recipient's address as stated on this Agreement;





# California Online Public Schools

- (b) Three days after being deposited in the United States mail, with postage prepaid to the recipient's address as stated on this Agreement, or
- (c) When sent by fax to the last fax number of the recipient known to the person giving notice.

Notice is effective upon receipt provided that a duplicate copy of the notice is promptly given by first class mail, or the recipient delivers a written confirmation of receipt.

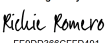

|   |   |
|---|---|
| If to Independent Contractor:<br>Zac Savage<br>6285 Bryson Ln<br>idaho falls Idaho<br>83402<br>zacsavage19@gmail.com<br>(661)470-7532 | If to CalOPS:<br>Attn: Zana Kidd<br>33272 Valle Road<br><br>San Juan Capistrano, CA 92675<br>ZKidd@californiaops.org<br>(714)202-7798 |
|---|---|

**SECTION 19. NO PARTNERSHIP.** This Agreement does not create a partnership relationship. Neither party has authority to enter into contracts on the other's behalf.

**SECTION 20. INTERPRETATION AND OPPORTUNITY FOR COUNSEL.** In the event of a controversy or dispute between the parties concerning the provisions herein, this document shall be interpreted according to the provisions herein. The parties hereto acknowledge and agree that each has been given an opportunity to independently review this Agreement with legal counsel.

**SECTION 21. APPLICABLE LAW.** This Agreement will be governed by the laws of the State of California.

## SIGNATURES:

|   |  |
|---|--|
| <b>ON BEHALF OF CALOPS:</b><br><br><small>DocuSigned by:</small><br><br><small>CE0D036CECFD181</small><br>[NAME]<br><br>Title: Deputy Superintendent<br><br>Date: December 5, 2025 | <b>INDEPENDENT CONTRACTOR:</b><br><br><small>Signed by:</small><br><br><small>BB0E19CB074AMEE...</small><br>[NAME]<br><br>Taxpayer ID Number: 602946390<br><br>Date: 12/05/2024 |
|---|--|



## **Attachment A**

### **Scope of Services**

The Contractor agrees to provide the following services:

- Making 50 calls per day on behalf of California Online Public Schools to inquire potential leads about enrolling with the school.
- Will log all outgoing calls and responses in spreadsheet to accurately track call progress.
- Will learn and utilize the school Q&A sheet to accurately answer questions and concerns prospective families may have.
- Will work no less than 4 hours/day and no less than 20 hours per week.



Attachment B

Certification of Criminal Background Clearance,  
Tuberculosis (TB) Clearance, and Credential Verification

This form is to be completed with respect to the Agreement between California Online Public Schools (“CalOPS”) and Zachary Savage (“Independent Contractor”).

PLEASE CHECK ALL APPROPRIATE BOXES AND SIGN BELOW.

CLEARANCE AND CREDENTIAL REQUIREMENTS SATISFIED:

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | A. The Independent Contractor hereby certifies to CalOPS that it has completed the criminal background check required by law and has determined that none of its employees who may come into contact with CalOPS students has been convicted of a violent felony listed in Penal Code Section 667.5(c), a serious felony listed in Penal Code Section 1192.7(c), a sex offense listed in Education Code Section 44010, a controlled substance offense listed in Education Code Section 44011, a crime involving moral turpitude (e.g., embezzlement, perjury, fraud, etc.), or any offense which may make the employee unsuitable/undesirable to work around students. The Independent Contractor shall also request and receive subsequent arrest and conviction notifications for all such employees from the California Department of Justice to ensure ongoing safety of students and report any new notifications of arrests and convictions to CalOPS. |
| <input type="checkbox"/> |  |
| <input type="checkbox"/> |  |
| <input type="checkbox"/> |  |
| <input type="checkbox"/> | B. The Independent Contractor hereby certifies to CalOPS that it has required and verified that all employees who may have frequent or prolonged contact with students have undergone a risk assessment and/or been examined and determined to be free of active tuberculosis. The Independent Contractor requires all new employees to provide the Independent Contractor with a certificate of tuberculosis clearance dated within the sixty (60) days prior to initial employment. The Independent Contractor maintains current TB clearances for all such employees.   |
| <input type="checkbox"/> |  |
| <input type="checkbox"/> |  |
| <input type="checkbox"/> |  |
| <input type="checkbox"/> | C. The Independent Contractor hereby certifies to CalOPS that it has required and verified that all of the Independent Contractor’s employees whose assignment at CalOPS requires a teaching or substitute credential or license holds a current, valid credential or license appropriate for the assignment as required by Education Code Section 47605(l).   |
| <input type="checkbox"/> |  |
| <input type="checkbox"/> |  |
| <input type="checkbox"/> |  |

List below, or attach, the name and other information for each vendor employee for whom the Independent Contractor has successfully completed the requisite fingerprinting and criminal background check, TB risk assessment/clearance, and credential verification (if applicable), in accordance with the provisions above.

| Name of Employee | Date of Criminal Background Clearance Determination | TB Date | Expiration | Credential(s) Type and Expiration Date(s) |
|------------------|---|---------|------------|---|
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |



**California Online  
Public Schools**



# California Online Public Schools

## WAIVER JUSTIFICATION:

|                                     |  |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | D. The Independent Contractor and all of its employees qualify for a waiver of the Department of Justice (DOJ) fingerprint and criminal background clearance requirements for the following reason(s): |
|-------------------------------------|--|

|                                     |  |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | The Independent Contractor and its employees will have NO CONTACT with pupils. (No school-site Services will be provided.) |
|-------------------------------------|--|

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | The Independent Contractor and its employees will have LIMITED CONTACT with pupils. (Attach information about length of time on school grounds; proximity of work area to pupil areas; whether the Independent Contractor's employees will be working by themselves or with others, and, if so, with whom; and any other factors that substantiate limited contact.) |
|--------------------------|--|

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | The Independent Contractor, which will be providing for construction, reconstruction, rehabilitation, or repair of a school facility where the employees of the Independent Contractor may have contact, other than limited contact, with pupils, shall ensure the safety of the pupils by one or more of the following methods: |
|--------------------------|--|

### Check all methods to be used:


|                          |   |
|--------------------------|---|
| <input type="checkbox"/> | 1) Installation of a physical barrier at the worksite to limit contact with students. |
|--------------------------|---|

|                          |   |
|--------------------------|---|
| <input type="checkbox"/> | 2) Continual supervision and monitoring of all employees of the Independent Contractor by an employee of the Independent Contractor who has not been convicted of a serious of violent felony, a sex or controlled substance offense, or a crime involving moral turpitude as ascertained by the DOJ. |
|--------------------------|---|

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | 3) Surveillance of employees of the VENDOR by school personnel |
|--------------------------|--|

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | The Services provided by the Independent Contractor are for an "EMERGENCY OR EXCEPTIONAL SITUATION" ONLY, such as when pupil health or safety is immediately endangered or when emergency repairs are needed to make the school facilities safe and habitable. |
|--------------------------|--|

By signing below, under penalty of perjury, I certify that the information contained on this certification form and the employee list(s) is accurate. I understand that it is the Independent Contractor's sole responsibility to maintain, update, and provide CalOPS with current and complete information along with the employee list, throughout the duration of Services provided by Independent Contractor.

|   |                |            |            |
|---|----------------|------------|------------|
| <br>Signed by: | Zachary Savage | Contractor | 12/05/2024 |
| Authorized Vendor Signature   | Printed Name   | Title      | Date       |



**Attachment C**

**CERTIFICATE REGARDING WORKERS' COMPENSATION**

**Labor Code Section 3700**


"Every employer except the state shall secure the payment of compensation in one or more of the following ways:

(a) By being insured against liability to pay compensation in one or more insurers duly authorized to write compensation insurance in this state.

(b) By securing from the Director of Industrial Relations a certificate of consent to self-insure, either as an individual employer, or as one employer in a group of employers, which may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to his or her employees."

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of the code, and I will comply with such provisions before commencing the performance of the work of this contract.

Contractor: Zachary Savage

Signature:  Signed by: DBDE13CB074A4EE

Date: 12/05/2024



**INDEPENDENT CONTRACTOR AGREEMENT  
BETWEEN  
CALIFORNIA ONLINE PUBLIC SCHOOLS AND NATASHA STEWART**

This Agreement is made between the California Online Public Schools (“CalOPS”), a California non-profit corporation with its principal place of business at 33272 Valle Road, San Juan Capistrano, CA 92675, and Natasha Stewart (“Independent Contractor”).

It is the desire of CalOPS to engage the services of Independent Contractor. Such services and the relationship between CalOPS and Independent Contractor shall be governed according to the following terms and conditions:

**SECTION 1. SERVICES TO BE PERFORMED.** Independent Contractor agrees to perform the services detailed in **Attachment A** on CalOPS’s behalf.

**SECTION 2. PAYMENT.** In consideration for the services to be performed by Independent Contractor, CalOPS agrees to pay Independent Contractor at the flat rate of \$2400.00 USD, for the term of this Agreement outlined in **Section 7**.

**SECTION 3. EXPENSES.** Independent Contractor shall be responsible for all expenses incurred while performing services under this Agreement. However, CalOPS shall reimburse Independent Contractor for all reasonable and approved out-of-pocket expenses necessarily incurred in connection with the performance of services under this Agreement. Independent Contractor shall submit an itemized statement of such expenses. CalOPS shall pay Contractor within thirty (30) days from the date of each statement.

**SECTION 4. MATERIALS.** Independent Contractor will furnish all materials, equipment and supplies used to provide the services required by this Agreement.

**SECTION 5. CONDITIONS OF INDEPENDENT CONTRACTOR SERVICES.** As a condition of Independent Contractor being selected to provide the services detailed in **Attachment A**, Independent Contractor shall provide CalOPS with the following:

- Copy of qualifications, including resume, credential, license(s), or certification for Independent Contractor as they relate to the services provided under **Attachment A**;
- Completion of Certification of Criminal Background Clearance, Tuberculosis (TB) Clearance and Credential Verification (**Attachment B**);
- Proof of insurance as it relates to the services provided under **Attachment A** including an executed Certificate Regarding Workers Compensation in substantially the form attached as **Attachment C** hereto; and
- W-9.

**SECTION 6. INTELLECTUAL PROPERTY OWNERSHIP.** Independent Contractor assigns to CalOPS all patent, copyright and trade secret rights in anything created or developed by Independent Contractor for CalOPS under this Agreement. This assignment is conditioned upon full payment of the compensation due Independent Contractor under this Agreement. Independent Contractor shall help prepare any documents CalOPS considers necessary to secure any copyright, patent, or other intellectual property rights at no charge to CalOPS. Independent Contractor agrees to honor the proprietary information of CalOPS and shall not disclose or circumvent such proprietary information now or in the future. Upon the conclusion of this Agreement, the Independent Contractor shall return all records, files, contacts and other proprietary information of CalOPS to CalOPS. However, CalOPS shall reimburse Independent Contractor for all reasonable actual expenses necessary to carry out the terms of this Section.

**SECTION 7. TERM OF AGREEMENT.** This agreement will become effective when signed by both parties and will remain in effect until **December 20, 2024** unless, either party terminates the Agreement as provided below.

**SECTION 8. TERMINATING THE AGREEMENT.** During the term of this Agreement, either party may terminate the Agreement without cause or advance notice at any time by providing written notice to the other party.

This Agreement terminates automatically on the occurrence of any of the following events: (a) the bankruptcy or insolvency of either party; (b) sale of business of either party; or (c) the death or permanent disability of either party; (d) material breach of any term or condition of this Agreement; or (e) revocation or nonrenewal of the CalOPS charter.

**SECTION 9. INDEPENDENT CONTRACTOR STATUS.** Independent Contractor is an independent contractor, not an employee of CalOPS. Independent Contractor's employees or subcontractors are not CalOPS's employees. Independent Contractor and CalOPS agree to the following rights consistent with an independent contractor relationship:

- (a) Independent Contractor has the right to perform services for others during the term of this Agreement.
- (b) Independent Contractor has the sole right to control and direct the means, manner and method by which the services required by this Agreement will be performed to the extent the provision of Independent Contractor's services are consistent with the responsibilities set forth herein at **Attachment A** as dictated by CalOPS.
- (c) Independent Contractor has the right to hire assistants as subcontractors, or to use employees to provide the services required by this Agreement.
- (d) Independent Contractor or Independent Contractor's employees or subcontractors shall perform the services required by this Agreement; CalOPS shall not hire, supervise or pay any assistants to help Independent Contractor.
- (e) Neither Independent Contractor nor Independent Contractor's employees or subcontractors shall receive any training from CalOPS in the skills necessary to perform the services required by this Agreement.
- (f) CalOPS shall not require Independent Contractor or Independent Contractor's



employees or subcontractors to devote full time to performing the services required by this Agreement.

- (g) Neither Independent Contractor nor Independent Contractor's employees or subcontractors are eligible to participate in any employee pension, health, vacation pay, sick pay or other fringe benefit plan of CalOPS.

**SECTION 10. WORKERS' COMPENSATION.** CalOPS shall not obtain workers' compensation insurance on behalf of Independent Contractor or Independent Contractor's employees. If Independent Contractor hires employees to perform any work under this Agreement, Independent Contractor will obtain workers' compensation insurance for those employees to the extent required by law. Prior to the commencement of services, Contractor shall furnish the School with an executed Certificate Regarding Workers Compensation in substantially the form attached as **Attachment C** hereto.

**SECTION 11. LOCAL, STATE AND FEDERAL TAXES.** Independent Contractor shall pay all income taxes and FICA (Social Security and Medicare taxes) incurred while performing services under this Agreement. CalOPS will not:

- (a) Withhold FICA from Independent Contractor's payments or make FICA payments on Independent Contractor's behalf;
- (b) Make state or federal unemployment compensation contributions on Independent Contractor's behalf; or
- (c) Withhold state or federal income tax from Independent Contractor's payments.

If Independent Contractor is required to pay any federal, state or local sales, use, property, or value added taxes based on the services provided under this Agreement, the taxes shall be separately billed to CalOPS. Independent Contractor shall not pay any interest or penalties incurred due to late payment or nonpayment of any taxes by CalOPS.

**SECTION 12. CONFIDENTIALITY.** Independent Contractor acknowledges that during the engagement it will have access to and become acquainted with various trade secrets, inventions, innovations, processes, information, records and specifications owned or licensed by CalOPS and/or used by CalOPS in connection with the operation of its business including, without limitation, CalOPS's business and product processes, methods, pupil/personnel record information, accounts and procedures. All information regarding students of CalOPS will remain confidential to the Independent Contractor unless a separate, specific, properly executed consent (including permission from CalOPS's student and his or her parent) for the release of information is obtained prior to such release. Any information regarding student(s) received by CalOPS's personnel or Independent Contractor providing services pursuant to this Agreement shall remain confidential and shall not be communicated to any person or entity other than appropriate CalOPS personnel.

**SECTION 13. EXCLUSIVE AGREEMENT.** This is the entire Agreement between Independent Contractor and CalOPS. All previous agreements between the parties, if any, whether written or oral, are merged herein and superseded hereby.

**SECTION 14. MODIFYING THE AGREEMENT.** This Agreement may be supplemented, amended, or modified only by the mutual agreement of both parties. No modification of this Agreement shall be binding unless in writing and expressing an intent to modify the Agreement and signed by both parties.

**SECTION 15. DISPUTE RESOLUTION.** If a dispute arises under this Agreement, the parties agree to first try to resolve the dispute with the help of a mutually agreed-upon mediator in Orange County. Any costs and fees other than attorneys' fees associated with the mediation shall be shared equally by the parties. If it proves impossible to arrive at a mutually satisfactory solution through mediation, the parties agree to submit the dispute to a mutually agreed-upon arbitrator in Orange County. Judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction to do so. Costs of arbitration, including attorneys' fees, will be allocated by the arbitrator.

**SECTION 16. LIMITED LIABILITY.** This provision allocates the risks under this Agreement between Independent Contractor and CalOPS. Independent Contractor's pricing reflects the allocation of risk and limitation of liability specified below. However, Independent Contractor shall remain liable for bodily injury or personal property damage resulting from grossly negligent or willful actions of Independent Contractor or Independent Contractor's employees or agents while on CalOPS's premises to the extent such actions or omissions were not caused by CalOPS. NEITHER PARTY TO THIS AGREEMENT SHALL BE LIABLE FOR THE OTHERS LOST PROFITS, OR SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES, WHETHER IN AN ACTION IN CONTRACT OR TORT, EVEN IF THE PARTY HAS BEEN ADVISED BY THE OTHER PARTY OF THE POSSIBILITY OF SUCH DAMAGES.

**SECTION 17. LIABILITY AND INDEMNIFICATION.** With regard to the services to be performed by the Independent Contractor pursuant to the terms of this Agreement, CalOPS shall not be liable to the Independent Contractor, or to anyone who may claim any right due to any relationship with the Independent Contractor, for any acts or omissions of CalOPS, except when said acts or omissions of CalOPS are due to willful misconduct or gross negligence. Independent Contractor shall hold CalOPS free and harmless from any obligations, costs, claims, judgments, attorneys' fees, and attachments arising from or growing out of the services rendered by Independent Contractor pursuant to the terms of this agreement or in any way connected with the rendering of services, except when the same shall arise due to the willful misconduct or gross negligence of CalOPS and CalOPS is adjudged to be guilty of willful misconduct or gross negligence by a court of competent jurisdiction.

**SECTION 18. NOTICES.** All notices and other communications in connection with this Agreement shall be in writing and shall be considered given as follows:

- (a) When delivered personally to the recipient's address as stated on this Agreement;
- (b) Three days after being deposited in the United States mail, with postage prepaid to the recipient's address as stated on this Agreement, or
- (c) When sent by fax to the last fax number of the recipient known to the person giving notice.

Notice is effective upon receipt provided that a duplicate copy of the notice is promptly given by first class mail, or the recipient delivers a written confirmation of receipt.

|  |  |
|--|--|
| <b>If to Independent Contractor:</b><br>Natasha Stewart<br>6000 Velasco Ave Apt A,<br>Dallas, TX 75206<br>nlstewart00@gmail.com<br>(661)917-9766 | <b>If to CalOPS:</b><br>Attn: Zana Kidd<br>33272 Valle Road<br><br>San Juan Capistrano, CA 92675<br>ZKidd@californiaops.org<br>(714)202-7798 |
|--|--|

**SECTION 19. NO PARTNERSHIP.** This Agreement does not create a partnership relationship. Neither party has authority to enter into contracts on the other’s behalf.

**SECTION 20. INTERPRETATION AND OPPORTUNITY FOR COUNSEL.** In the event of a controversy or dispute between the parties concerning the provisions herein, this document shall be interpreted according to the provisions herein. The parties hereto acknowledge and agree that each has been given an opportunity to independently review this Agreement with legal counsel.

**SECTION 21. APPLICABLE LAW.** This Agreement will be governed by the laws of the State of California.

**SIGNATURES:**

|  |  |
|--|--|
| <b>ON BEHALF OF CALOPS:</b><br><div>DocuSigned by:<br/>Richie Romero<br/>F60D0366CFED401</div> <div>[NAME]</div><br>Title:Deputy Superintendent<br><br>Date:December 5, 2024 | <b>INDEPENDENT CONTRACTOR:</b><br><div>DocuSigned by:<br/>Natasha Stewart<br/>56C7D02E48E2432</div> <div>[NAME]</div><br><br><div>Taxpayer ID Number: 612193763</div><br><div>Date: 12/05/2024</div> |
|--|--|

## **Attachment A**

### **Scope of Services**

The Contractor agrees to provide the following services:

- Making 50 calls per day on behalf of California Online Public Schools to inquire potential leads about enrolling with the school.
- Will log all outgoing calls and responses in spreadsheet to accurately track call progress.
- Will learn and utilize the school Q&A sheet to accurately answer questions and concerns prospective families may have.
- Will work no less than 4 hours/day and no less than 20 hours per week.

- Attachment B

Certification of Criminal Background Clearance,  
Tuberculosis (TB) Clearance, and Credential Verification

This form is to be completed with respect to the Agreement between California Online Public Schools (“CalOPS”) and Natasha Stewart (“Independent Contractor”).

PLEASE CHECK ALL APPROPRIATE BOXES AND SIGN BELOW.

CLEARANCE AND CREDENTIAL REQUIREMENTS SATISFIED:

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | A. The Independent Contractor hereby certifies to CalOPS that it has completed the criminal background check required by law and has determined that none of its employees who may come into contact with CalOPS students has been convicted of a violent felony listed in Penal Code Section 667.5(c), a serious felony listed in Penal Code Section 1192.7(c), a sex offense listed in Education Code Section 44010, a controlled substance offense listed in Education Code Section 44011, a crime involving moral turpitude (e.g., embezzlement, perjury, fraud, etc.), or any offense which may make the employee unsuitable/undesirable to work around students. The Independent Contractor shall also request and receive subsequent arrest and conviction notifications for all such employees from the California Department of Justice to ensure ongoing safety of students and report any new notifications of arrests and convictions to CalOPS. |
| <input type="checkbox"/> | B. The Independent Contractor hereby certifies to CalOPS that it has required and verified that all employees who may have frequent or prolonged contact with students have undergone a risk assessment and/or been examined and determined to be free of active tuberculosis. The Independent Contractor requires all new employees to provide the Independent Contractor with a certificate of tuberculosis clearance dated within the sixty (60) days prior to initial employment. The Independent Contractor maintains current TB clearances for all such employees.   |
| <input type="checkbox"/> | C. The Independent Contractor hereby certifies to CalOPS that it has required and verified that all of the Independent Contractor’s employees whose assignment at CalOPS requires a teaching or substitute credential or license holds a current, valid credential or license appropriate for the assignment as required by Education Code Section 47605(l).   |

List below, or attach, the name and other information for each vendor employee for whom the Independent Contractor has successfully completed the requisite fingerprinting and criminal background check, TB risk assessment/clearance, and credential verification (if applicable), in accordance with the provisions above.

| Name of Employee | Date of Criminal Background Clearance Determination | TB Date | Expiration | Credential(s) Type and Expiration Date(s) |
|------------------|---|---------|------------|---|
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |
|                  |   |         |            |   |

WAIVER JUSTIFICATION:

|                                     |  |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | D. The Independent Contractor and all of its employees qualify for a waiver of the Department of Justice (DOJ) fingerprint and criminal background clearance requirements for the following reason(s): |
|-------------------------------------|--|

|                                     |  |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | The Independent Contractor and its employees will have NO CONTACT with pupils. (No school-site Services will be provided.) |
|-------------------------------------|--|

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | The Independent Contractor and its employees will have LIMITED CONTACT with pupils. (Attach information about length of time on school grounds; proximity of work area to pupil areas; whether the Independent Contractor's employees will be working by themselves or with others, and, if so, with whom; and any other factors that substantiate limited contact.) |
|--------------------------|--|

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | The Independent Contractor, which will be providing for construction, reconstruction, rehabilitation, or repair of a school facility where the employees of the Independent Contractor may have contact, other than limited contact, with pupils, shall ensure the safety of the pupils by one or more of the following methods: |
|--------------------------|--|

Check all methods to be used:

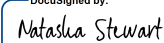
|                          |   |
|--------------------------|---|
| <input type="checkbox"/> | 1) Installation of a physical barrier at the worksite to limit contact with students. |
|--------------------------|---|

|                          |   |
|--------------------------|---|
| <input type="checkbox"/> | 2) Continual supervision and monitoring of all employees of the Independent Contractor by an employee of the Independent Contractor who has not been convicted of a serious of violent felony, a sex or controlled substance offense, or a crime involving moral turpitude as ascertained by the DOJ. |
|--------------------------|---|

|                                     |  |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | 3) Surveillance of employees of the VENDOR by school personnel |
|-------------------------------------|--|

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | The Services provided by the Independent Contractor are for an "EMERGENCY OR EXCEPTIONAL SITUATION" ONLY, such as when pupil health or safety is immediately endangered or when emergency repairs are needed to make the school facilities safe and habitable. |
|--------------------------|--|

By signing below, under penalty of perjury, I certify that the information contained on this certification form and the employee list(s) is accurate. I understand that it is the Independent Contractor's sole responsibility to maintain, update, and provide CalOPS with current and complete information along with the employee list, throughout the duration of Services provided by Independent Contractor.

|   |                 |            |            |
|---|-----------------|------------|------------|
| <div>DocuSigned by:<br/><br/>59C7D92E48F2432</div> | Natasha Stewart | Contractor | 12/05/2024 |
| Authorized Vendor Signature   | Printed Name    | Title      | Date       |

## Attachment C

### CERTIFICATE REGARDING WORKERS' COMPENSATION

#### Labor Code Section 3700

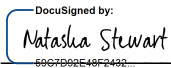
"Every employer except the state shall secure the payment of compensation in one or more of the following ways:

(a) By being insured against liability to pay compensation in one or more insurers duly authorized to write compensation insurance in this state.

(b) By securing from the Director of Industrial Relations a certificate of consent to self-insure, either as an individual employer, or as one employer in a group of employers, which may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to his or her employees."

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of the code, and I will comply with such provisions before commencing the performance of the work of this contract.

Contractor: Natasha Stewart

Signature:  6067D02E48F2402...

Date: 12/05/2024

## Coversheet

### Approval of Transitional Kindergarten (TK) Teacher Assignment Policy (attached)

|                            |   |
|----------------------------|---|
| <b>Section:</b>            | IV. Consent Items   |
| <b>Item:</b><br>(attached) | G. Approval of Transitional Kindergarten (TK) Teacher Assignment Policy |
| <b>Purpose:</b>            | Vote  |
| <b>Submitted by:</b>       |   |
| <b>Related Material:</b>   | CalOPS Transitional Kindergarten (TK) Teacher Assignment Policy.pdf     |



## CalOPS Transitional Kindergarten (TK) Teacher Assignment Policy

The California Commission on Teacher Credentialing outlines specific credentialing requirements for teaching Transitional Kindergarten (TK). TK is not considered a preschool program and must be taught by an educator who holds one of the following credentials:

- Multiple Subjects Credentials (P, K-12 and adults):
  - Preliminary and Clear Multiple Subjects Teaching Credential
  - University Intern Credential
  - District Intern Credential (grades TK-8)
  - General Education Limited Assignment Permit
  - Short-Term Staff Permit
  - Provisional Internship Permit
- PK-3 Early Childhood Education (ECE) Specialist Instruction Credentials (Preschool through Grade 3) \*Regulation Effective 4/1/2024\*:
  - Preliminary and Clear PK-3 ECE Specialist Instruction Credential
  - University Intern Credential
  - District Intern Credential
- General Kindergarten-Primary (K-3)
- General Elementary (K-8)
- Standard Early Childhood (P-3)
- Standard Elementary (K-9)
- Specialist Instruction Credential in Early Childhood Education (This is different than the Education Specialist Instruction Credential: Early Childhood Special Education)

Additionally, Education Code section 48000(g), under the purview of the California Department of Education (CDE), requires credentialed teachers who are first assigned to a TK classroom after July 1, 2015 to have one of the following by August 1, 2025:

- A. At least 24 units in early childhood education, or childhood development, or both
- B. Professional experience in a classroom setting with preschool age children comparable to the 24 units of education described in bullet 1 (comparability determined by the local employing agency)
- C. Child Development Teacher Permit issued by the Commission on Teacher Credentialing

Note, any teacher who is or was assigned to teach TK, or a combination of kindergarten and TK, on or before July 1, 2015, may teach TK without having to meet the additional unit requirement for TK teachers set forth in Education Code section 48000(g).

In adherence to these requirements, CalOPS will therefore define professional experience in item B above as follows:

**Professional experience in a classroom setting with preschool age children for one (1) full school year is deemed comparable to 24 units of early childhood and/or childhood development education.**

## Coversheet

### Approval of 2023-24 School Accountability Report Cards (SARCs) (attached)

**Section:** IV. Consent Items  
**Item:** H. Approval of 2023-24 School Accountability Report Cards (SARCs)  
(attached)  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:**  
2024\_School\_Accountability\_Report\_Card\_California\_Connections\_Academy\_Southern\_California\_20241205.pdf  
2024\_School\_Accountability\_Report\_Card\_California\_Connections\_Academy\_Northern\_California\_20241205.pdf  
2024\_School\_Accountability\_Report\_Card\_California\_Connections\_Academy\_North\_Bay\_20241205.pdf  
2024\_School\_Accountability\_Report\_Card\_California\_Connections\_Academy\_Monterey\_Bay\_20241205.pdf  
2024\_School\_Accountability\_Report\_Card\_California\_Connections\_Academy\_Central\_Valley\_20241205.pdf  
2024\_School\_Accountability\_Report\_Card\_California\_Connections\_Academy\_Central\_Coast\_20241205.pdf

# California Online Public Schools Southern California

## 2023-2024 School Accountability Report Card (Published During the 2024-2025 School Year)

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

**Admission Requirements for the University of California (UC)**

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

**Admission Requirements for the California State University (CSU)**

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

**2024-25 School Contact Information**

|  |   |
|--|---|
| <b>School Name</b>                       | California Online Public Schools Southern California                |
| <b>Street</b>                            | 33272 Valle Rd.   |
| <b>City, State, Zip</b>                  | San Juan Capistrano, CA 92675-4842                                  |
| <b>Phone Number</b>                      | (949) 461-1667  |
| <b>Principal</b>                         | Dr. Richard Savage, Superintendent                                  |
| <b>Email Address</b>                     | superintendent@californiaops.org                                    |
| <b>School Website</b>                    | <a href="https://californiaops.org/">https://californiaops.org/</a> |
| <b>Grade Span</b>                        | TK-12   |
| <b>County-District-School (CDS) Code</b> | 30 66464 0106765  |

**2024-25 District Contact Information**

|                         |  |
|-------------------------|--|
| <b>District Name</b>    | Capistrano Unified School District                   |
| <b>Phone Number</b>     | 949-234-9200   |
| <b>Superintendent</b>   | Dr. Christopher Brown                                |
| <b>Email Address</b>    | superintendent@capousd.org                           |
| <b>District Website</b> | <a href="http://www.capousd.org">www.capousd.org</a> |

**2024-25 School Description and Mission Statement**

California Online Public Schools Southern California, formerly California Connections Academy Southern California, was authorized on June 4, 2004, by Capistrano Unified School District (CUSD). Effective July 1, 2024, the school name change was approved. California Online Public Schools (CalOPS) began serving students on September 7, 2004, and serves students in Los Angeles, Orange, Riverside, San Bernardino, and San Diego Counties.

The mission of California Online Public Schools is to foster compassionate global citizens using empathy, the highest educational standards, and cutting-edge resources to maximize student potential. This mission will be accomplished through a

## 2024-25 School Description and Mission Statement

uniquely individualized learning program that combines the best in virtual education with real connections among students, family, teachers, and the community to promote academic and emotional success for every learner. Every student will have a personalized learning plan and an entire team of experts committed to the student's successful fulfillment of that plan. California Online Public Schools is a high-quality, high-tech, high-interaction virtual "school without walls" that brings out the best in every student through Personalized Performance Learning.

California Online Public Schools Southern California is tailor-made for a diverse array of students who would benefit from a quality alternative to the traditional brick-and-mortar classroom. These include students whose families seek direct involvement in their education; students who are homebound due to illness or disability; exceptional students who are far ahead of or far behind their peers in school; young people pursuing artistic or athletic careers that require a flexible school schedule; students in group homes or institutions; and students at risk of academic failure who may particularly benefit from intensive, personalized instruction.

California Online Public Schools Southern California represents an outstanding educational choice for families in Orange County and contiguous counties. Students will benefit from instruction that is individualized, personalized, and flexible. The ultimate focus of this "high-tech, high-interaction" instructional model is student achievement. The California Online Public Schools Board approves the online school platform, curriculum, and other services necessary for student success. Parents pay no tuition for their students to attend California Online Public Schools. Students are considered to be enrolled in a full-time public school. California Online Public Schools Southern California provides access to ebooks and other instructional materials and equipment. Students are expected to take all state mandated standardized tests.

## About this School

### 2023-24 Student Enrollment by Grade Level

| Grade Level | Number of Students |
|-------------|--------------------|
|-------------|--------------------|

### 2023-24 Student Enrollment by Student Group

| Student Group | Percent of Total Enrollment |
|---------------|-----------------------------|
|---------------|-----------------------------|

## A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

## 2020-21 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2022-23 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

| Authorization/Assignment               | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Permits and Waivers                    |         |         |         |
| Misassignments                         |         |         |         |
| Vacant Positions                       |         |         |         |
| Total Teachers Without Credentials and |         |         |         |

### Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Credentialed Teachers Authorized on a Permit or Waiver |         |         |         |
| Local Assignment Options                               |         |         |         |
| Total Out-of-Field Teachers                            |         |         |         |



## Class Assignments

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| <b>Misassignments for English Learners</b><br>(a percentage of all the classes with English learners taught by teachers that are misassigned)              |         |         |         |
| <b>No credential, permit or authorization to teach</b><br>(a percentage of all the classes taught by teachers with no record of an authorization to teach) |         |         |         |

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

| Year and month in which the data were collected |   | 7/2024                      |  |
|---|---|-----------------------------|--|
| Subject   | Textbooks and Other Instructional Materials/year of Adoption  | From Most Recent Adoption ? | Percent Students Lacking Own Assigned Copy |
| <b>Reading/Language Arts</b>                    | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards, and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real-time in a 'virtual classroom.' | Yes                         | 0.0%                                       |
| <b>Mathematics</b>                              | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections   | Yes                         | 0.0%                                       |



|                               |  |     |      |
|-------------------------------|--|-----|------|
|                               | <p>annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards, and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p>   |     |      |
| <b>Science</b>                | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards, and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p> | Yes | 0.0% |
| <b>History-Social Science</b> | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards,</p>  | Yes | 0.0% |

|                         |  |     |      |
|-------------------------|--|-----|------|
|                         | <p>California Content Standards, and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p>  |     |      |
| <b>Foreign Language</b> | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards, and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p> | Yes | 0.0% |
| <b>Health</b>           | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards, and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education,</p>  | Yes | 0.0% |

|   |   |     |      |
|---|---|-----|------|
|   | History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real-time in a ‘virtual classroom.’  |     |      |
| <b>Visual and Performing Arts</b>                 | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards, and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real-time in a ‘virtual classroom.’ | Yes | 0.0% |
| <b>Science Laboratory Equipment (grades 9-12)</b> | N/A   | N/A | 0.0% |

Note: Cells with N/A values do not require data.

## School Facility Conditions and Planned Improvements

The school facility is located in a business park in San Juan Capistrano, CA. Improvements were made and maintenance was done at that time to accommodate the needs of the school, including some minor repairs to plumbing and HVAC after the school moved here in summer of 2014. Recent upgrades were made to office space as well.

While teachers work from home, some administrators and the majority of the support staff split their time between the school office and home office. Students do their school day entirely from home. It is expected that the office facility will meet the school's needs for several years. The school facility is in good condition.

Year and month of the most recent FIT report

11/2024

| System Inspected  | Rate Good | Rate Fair | Rate Poor | Repair Needed and Action Taken or Planned |
|---|-----------|-----------|-----------|---|
| <b>Systems:</b><br>Gas Leaks, Mechanical/HVAC, Sewer                          | X         |           |           |   |
| <b>Interior:</b><br>Interior Surfaces   | X         |           |           |   |
| <b>Cleanliness:</b><br>Overall Cleanliness, Pest/Vermin Infestation           | X         |           |           |   |
| <b>Electrical</b>   | X         |           |           |   |
| <b>Restrooms/Fountains:</b><br>Restrooms, Sinks/ Fountains                    | X         |           |           |   |
| <b>Safety:</b><br>Fire Safety, Hazardous Materials                            | X         |           |           |   |
| <b>Structural:</b><br>Structural Damage, Roofs                                | X         |           |           |   |
| <b>External:</b><br>Playground/School Grounds, Windows/<br>Doors/Gates/Fences | X         |           |           |   |

## Overall Facility Rate

| Exemplary | Good | Fair | Poor |
|-----------|------|------|------|
| X         |      |      |      |

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

### Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

| Subject  | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|--|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| <b>English Language Arts/Literacy</b><br>(grades 3-8 and 11) |                   |                   |                     |                     |                  |                  |
| <b>Mathematics</b><br>(grades 3-8 and 11)                    |                   |                   |                     |                     |                  |                  |

## 2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups                         | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students                                  |                         |                      |                       |                           |                                |
| Female  |                         |                      |                       |                           |                                |
| Male  |                         |                      |                       |                           |                                |
| American Indian or Alaska Native              |                         |                      |                       |                           |                                |
| Asian   |                         |                      |                       |                           |                                |
| Black or African American                     |                         |                      |                       |                           |                                |
| Filipino                                      |                         |                      |                       |                           |                                |
| Hispanic or Latino                            |                         |                      |                       |                           |                                |
| Native Hawaiian or Pacific Islander           |                         |                      |                       |                           |                                |
| Two or More Races                             |                         |                      |                       |                           |                                |
| White   |                         |                      |                       |                           |                                |
| English Learners                              |                         |                      |                       |                           |                                |
| Foster Youth                                  |                         |                      |                       |                           |                                |
| Homeless                                      |                         |                      |                       |                           |                                |
| Military                                      |                         |                      |                       |                           |                                |
| Socioeconomically Disadvantaged               |                         |                      |                       |                           |                                |
| Students Receiving Migrant Education Services |                         |                      |                       |                           |                                |
| Students with Disabilities                    |                         |                      |                       |                           |                                |

## 2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups                         | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students                                  |                         |                      |                       |                           |                                |
| Female  |                         |                      |                       |                           |                                |
| Male  |                         |                      |                       |                           |                                |
| American Indian or Alaska Native              |                         |                      |                       |                           |                                |
| Asian   |                         |                      |                       |                           |                                |
| Black or African American                     |                         |                      |                       |                           |                                |
| Filipino                                      |                         |                      |                       |                           |                                |
| Hispanic or Latino                            |                         |                      |                       |                           |                                |
| Native Hawaiian or Pacific Islander           |                         |                      |                       |                           |                                |
| Two or More Races                             |                         |                      |                       |                           |                                |
| White   |                         |                      |                       |                           |                                |
| English Learners                              |                         |                      |                       |                           |                                |
| Foster Youth                                  |                         |                      |                       |                           |                                |
| Homeless                                      |                         |                      |                       |                           |                                |
| Military                                      |                         |                      |                       |                           |                                |
| Socioeconomically Disadvantaged               |                         |                      |                       |                           |                                |
| Students Receiving Migrant Education Services |                         |                      |                       |                           |                                |
| Students with Disabilities                    |                         |                      |                       |                           |                                |



CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| Subject                                  | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|--|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| Science<br>(grades 5, 8 and high school) |                   |                   |                     |                     |                  |                  |



## 2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Student Group                                 | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|---|------------------|---------------|----------------|--------------------|-------------------------|
| All Students                                  |                  |               |                |                    |                         |
| Female  |                  |               |                |                    |                         |
| Male  |                  |               |                |                    |                         |
| American Indian or Alaska Native              |                  |               |                |                    |                         |
| Asian   |                  |               |                |                    |                         |
| Black or African American                     |                  |               |                |                    |                         |
| Filipino                                      |                  |               |                |                    |                         |
| Hispanic or Latino                            |                  |               |                |                    |                         |
| Native Hawaiian or Pacific Islander           |                  |               |                |                    |                         |
| Two or More Races                             |                  |               |                |                    |                         |
| White   |                  |               |                |                    |                         |
| English Learners                              |                  |               |                |                    |                         |
| Foster Youth                                  |                  |               |                |                    |                         |
| Homeless                                      |                  |               |                |                    |                         |
| Military                                      |                  |               |                |                    |                         |
| Socioeconomically Disadvantaged               |                  |               |                |                    |                         |
| Students Receiving Migrant Education Services |                  |               |                |                    |                         |
| Students with Disabilities                    |                  |               |                |                    |                         |

## 2023-24 Career Technical Education Programs

California Online Public Schools Southern California offers several CTE courses. The courses are designed to be high-interest and also focused on career preparation. All students are eligible to take these courses, and our counseling staff works diligently to match the courses to student interests when including them in a schedule. CTE courses offered at California Online Public Schools are as follows:

Advertising and Sales Promotion  
 Careers in Criminal Justice A  
 Careers in Criminal Justice B  
 College and Career Preparation A  
 College and Career Preparation B  
 Computer Applications A  
 Computer Applications B  
 Computing for College and Careers  
 Cosmetology A  
 Cosmetology B  
 Culinary Arts 1 A  
 Culinary Arts 1 B  
 Culinary Arts 2 A  
 Culinary Arts 2 B

## 2023-24 Career Technical Education Programs

Early Childhood Education A  
 Early Childhood Education B  
 Entrepreneurship A  
 Entrepreneurship B  
 Game Design in Unity A  
 Game Design in Unity B  
 Health Science A  
 Health Science B  
 Introduction to Computer Science in JavaScript A  
 Introduction to Computer Science in JavaScript B  
 Medical Terminology  
 Principles of Business, Marketing and Finance A  
 Principles of Business, Marketing and Finance B  
 Principles of Public Service: To Serve and Protect A  
 Principles of Public Service: To Serve and Protect B  
 Python Programming A  
 Python Programming B  
 Social Problems A  
 Social Problems B  
 Web Design A  
 Web Design B  
 AP Computer Science A A  
 AP Computer Science A B

## 2023-24 Career Technical Education (CTE) Participation

| Measure   | CTE Program Participation |
|---|---------------------------|
| Number of Pupils Participating in CTE   |                           |
| Percent of Pupils that Complete a CTE Program and Earn a High School Diploma  |                           |
| Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education |                           |

## Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

| UC/CSU Course Measure   | Percent |
|---|---------|
| 2023-24 Pupils Enrolled in Courses Required for UC/CSU Admission          |         |
| 2022-23 Graduates Who Completed All Courses Required for UC/CSU Admission |         |

**B. Pupil Outcomes****State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

**2023-24 California Physical Fitness Test Results**

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Grade Level | Component 1:<br>Aerobic Capacity | Component 2:<br>Abdominal<br>Strength and<br>Endurance | Component 3:<br>Trunk Extensor<br>and Strength and<br>Flexibility | Component 4:<br>Upper Body<br>Strength and<br>Endurance | Component 5:<br>Flexibility |
|-------------|----------------------------------|--|---|---|-----------------------------|
| Grade 5     | 67                               | 67   | 68  | 67  | 69                          |
| Grade 7     | 74                               | 74   | 75  | 73  | 76                          |
| Grade 9     | 60                               | 60   | 60  | 57  | 61                          |

**C. Engagement****State Priority: Parental Involvement**

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

**2024-25 Opportunities for Parental Involvement**

Parents and other caretakers have the opportunity to be a part of their child's learning journey and play a critical role in student success. As a "Caretaker", parents help their children stay on track, assist with academic monitoring, support in-person socialization opportunities, and more. Teachers, along with parents, proactively identify and work to address student challenges as well as celebrate student successes. Parents monitor student attendance and lesson completion daily. To enhance student learning, parents have the opportunity to interact with teachers during normal school hours which in turn builds positive parent/teacher relationships. Middle school and high school parents are actively involved in progress monitoring and other relevant meetings as needed; these meetings are held at a frequency relevant to the needs of the student. Elementary parents are required to speak with homeroom teachers at least three times per school year and many typically do so more often.

Students and their parents are offered the opportunity to participate in a variety of school-sponsored activities, including official field trips, schoolwide social events, and college tours. Parents may be involved in supporting their children's philanthropic efforts such as those involved with the school's chapters of National Junior Honor Society and National Honor Society. Parents take part in the School Advisory Committee meetings, which advise the board and administration on topics such as Title programs and the LCAP. They also have the opportunity to take part in the Caretaker and Administration Collaboration Meeting that allows for a less formal conversation where parents can ask more in depth questions and further our discussion surrounding our school and school goals. Parents also have the opportunity to participate in the school's ELAC meetings which help guide our ELD program. A popular private Facebook page provides opportunities for parents to interact and communicate about a variety of topics.

The school's counseling team offers parent workshops that draw on building students' social-emotional learning skills: self-awareness, self-regulation, social awareness, responsible decision making, and relationship skills. Sessions take place throughout the school year and consist of information, engagement, open discussion, and a forum for caretakers to ask questions related to mental health. All new parents/Learning Coaches are provided access to an online orientation. Numerous supplemental orientations and live online sessions are offered to help new families transition easily into the school; new and

## 2024-25 Opportunities for Parental Involvement

returning families may also engage in online sessions dedicated to a myriad of topics such as how to best foster growth mindsets, understanding gifted students, and more. To further engage parents and enhance school operations, a parent satisfaction survey conducted by an independent third party firm serves to gather parent feedback annually. Parents are encouraged and reminded that the Technical Support team can be contacted by phone or via a link in the school's Educational Management System for assistance with technical issues, complaints, and concerns.

## C. Engagement

### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

#### Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

| Indicator       | School<br>2021-22 | School<br>2022-23 | School<br>2023-24 | District<br>2021-22 | District<br>2022-23 | District<br>2023-24 | State<br>2021-22 | State<br>2022-23 | State<br>2023-24 |
|-----------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|------------------|------------------|
| Dropout Rate    |                   |                   |                   |                     |                     |                     |                  |                  |                  |
| Graduation Rate |                   |                   |                   |                     |                     |                     |                  |                  |                  |

#### 2023-24 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at [www.cde.ca.gov/ds/ad/acgrinfo.asp](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

| Student Group                                 | Number of<br>Students in Cohort | Number of<br>Cohort Graduates | Cohort<br>Graduation Rate |
|---|---------------------------------|-------------------------------|---------------------------|
| All Students                                  |                                 |                               |                           |
| Female  |                                 |                               |                           |
| Male  |                                 |                               |                           |
| Non-Binary                                    |                                 |                               |                           |
| American Indian or Alaska Native              |                                 |                               |                           |
| Asian   |                                 |                               |                           |
| Black or African American                     |                                 |                               |                           |
| Filipino                                      |                                 |                               |                           |
| Hispanic or Latino                            |                                 |                               |                           |
| Native Hawaiian or Pacific Islander           |                                 |                               |                           |
| Two or More Races                             |                                 |                               |                           |
| White   |                                 |                               |                           |
| English Learners                              |                                 |                               |                           |
| Foster Youth                                  |                                 |                               |                           |
| Homeless                                      |                                 |                               |                           |
| Socioeconomically Disadvantaged               |                                 |                               |                           |
| Students Receiving Migrant Education Services |                                 |                               |                           |
| Students with Disabilities                    |                                 |                               |                           |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2023-24 Chronic Absenteeism by Student Group

| Student Group                                 | Cumulative Enrollment | Chronic Absenteeism Eligible Enrollment | Chronic Absenteeism Count | Chronic Absenteeism Rate |
|---|-----------------------|---|---------------------------|--------------------------|
| All Students                                  |                       |   |                           |                          |
| Female  |                       |   |                           |                          |
| Male  |                       |   |                           |                          |
| Non-Binary                                    |                       |   |                           |                          |
| American Indian or Alaska Native              |                       |   |                           |                          |
| Asian   |                       |   |                           |                          |
| Black or African American                     |                       |   |                           |                          |
| Filipino                                      |                       |   |                           |                          |
| Hispanic or Latino                            |                       |   |                           |                          |
| Native Hawaiian or Pacific Islander           |                       |   |                           |                          |
| Two or More Races                             |                       |   |                           |                          |
| White   |                       |   |                           |                          |
| English Learners                              |                       |   |                           |                          |
| Foster Youth                                  |                       |   |                           |                          |
| Homeless                                      |                       |   |                           |                          |
| Socioeconomically Disadvantaged               |                       |   |                           |                          |
| Students Receiving Migrant Education Services |                       |   |                           |                          |
| Students with Disabilities                    |                       |   |                           |                          |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## C. Engagement

### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data.

| Rate        | School 2021-22 | School 2022-23 | School 2023-24 | District 2021-22 | District 2022-23 | District 2023-24 | State 2021-22 | State 2022-23 | State 2023-24 |
|-------------|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| Suspensions |                |                |                |                  |                  |                  |               |               |               |
| Expulsions  |                |                |                |                  |                  |                  |               |               |               |

## 2023-24 Suspensions and Expulsions by Student Group

| Student Group                                 | Suspensions Rate | Expulsions Rate |
|---|------------------|-----------------|
| All Students                                  |                  |                 |
| Female  |                  |                 |
| Male  |                  |                 |
| Non-Binary                                    |                  |                 |
| American Indian or Alaska Native              |                  |                 |
| Asian   |                  |                 |
| Black or African American                     |                  |                 |
| Filipino                                      |                  |                 |
| Hispanic or Latino                            |                  |                 |
| Native Hawaiian or Pacific Islander           |                  |                 |
| Two or More Races                             |                  |                 |
| White   |                  |                 |
| English Learners                              |                  |                 |
| Foster Youth                                  |                  |                 |
| Homeless                                      |                  |                 |
| Socioeconomically Disadvantaged               |                  |                 |
| Students Receiving Migrant Education Services |                  |                 |
| Students with Disabilities                    |                  |                 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2024-25 School Safety Plan

Because our charter school is a virtual school, school safety issues differ from a traditional school. Students do not work from a school site but some administrators and support staff do work from an office location from time to time. For students, school safety issues typically include, but are not limited to, Internet safety as well as policies on bullying and harassment. California Online Public Schools provides a closed communication system, which helps ensure online safety for students. For staff members, common school safety issues addressed with training include Internet safety, students in distress, student, parent or staff bullying and harassment, and other topics. Emergency plans and workplace safety policies are also provided for school staff members who work in a school office. We do host in person events including field trips, festivals, state testing and graduation ceremonies. We do have a comprehensive safety plan that was board approved on February 6, 2024. The plan includes all elements required by Ed Code, including but not limited to: child abuse reporting, disaster and criminal incident procedures, and, discipline and due process for students. The school also has a safety committee that meets at regular intervals. We also offer staff CPR training and active shooter training. Additional information about school safety is available upon request.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |



## 2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

| Title                        | Ratio |
|------------------------------|-------|
| Pupils to Academic Counselor |       |

## 2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

| Title   | Number of FTE Assigned to School |
|---|----------------------------------|
| Counselor (Academic, Social/Behavioral or Career Development) |                                  |
| Library Media Teacher (Librarian)                             |                                  |
| Library Media Services Staff (Paraprofessional)               |                                  |
| Psychologist  |                                  |
| Social Worker   |                                  |
| Nurse   |                                  |
| Speech/Language/Hearing Specialist                            |                                  |
| Resource Specialist (non-teaching)                            |                                  |
| Other   |                                  |

## Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

| Level   | Total Expenditures Per Pupil | Expenditures Per Pupil (Restricted) | Expenditures Per Pupil (Unrestricted) | Average Teacher Salary |
|---|------------------------------|-------------------------------------|---------------------------------------|------------------------|
| School Site                                   | \$12,235                     | \$2,921                             | \$9,404                               | \$64,437               |
| District                                      | N/A                          | N/A                                 | N/A                                   | N/A                    |
| Percent Difference - School Site and District | N/A                          | N/A                                 |                                       | -35.7                  |
| State   | N/A                          | N/A                                 |                                       |                        |
| Percent Difference - School Site and State    | N/A                          | N/A                                 | 21.1                                  | -30.8                  |

## Fiscal Year 2023-24 Types of Services Funded

Programs provided by the school, in addition to the regular virtual program, include but are not limited to Gifted/Talented, Special Education, ELL support, academic remediation, and intervention programs (for Math at all grade levels and Math and ELA for elementary grade levels 3-5), and Career/Technical Education courses including a CTE Pathway.

## Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/csl/>.

| Category                                      | District Amount | State Average for Districts in Same Category |
|---|-----------------|--|
| Beginning Teacher Salary                      |                 |  |
| Mid-Range Teacher Salary                      |                 |  |
| Highest Teacher Salary                        |                 |  |
| Average Principal Salary (Elementary)         |                 |  |
| Average Principal Salary (Middle)             |                 |  |
| Average Principal Salary (High)               |                 |  |
| Superintendent Salary                         |                 |  |
| Percent of Budget for Teacher Salaries        |                 |  |
| Percent of Budget for Administrative Salaries |                 |  |

## 2023-24 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

|                                   |  |
|-----------------------------------|--|
| Percent of Students in AP Courses |  |
|-----------------------------------|--|

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

| Subject   | Number of AP Courses Offered |
|---|------------------------------|
| Computer Science  |                              |
| English   |                              |
| Fine and Performing Arts  |                              |
| Foreign Language  |                              |
| Mathematics   |                              |
| Science   |                              |
| Social Science  |                              |
| Total AP Courses Offered  |                              |
| Where there are student course enrollments of at least one student. |                              |

## Professional Development

All teachers have approximately 20 days each school year for professional development and training. In addition, Professional Learning Communities actively meet throughout the school year during time set aside for this important professional development activity, which supports student learning through data analysis and professional collaboration.

Training/Professional Learning Elements - The following training and professional learning programs are provided to California Online Public Schools Southern California teachers and staff:

## Professional Development

### 1. LMS Orientation Courses

LMS Orientation Course: All teachers complete a self-guided orientation course. This course is delivered through the LMS online tutorials, sample lessons, and navigation tools. This course covers “the basics” staff need to know to effectively do their job. This includes effectively grading and providing meaningful feedback, monitoring progress, monitoring attendance, and effectively gauging school engagement. Upon successful completion of this course and its assessments, teachers are ready to begin. Teachers must complete this course with an overall score of 80% or higher.

### 2. California Online Public Schools Vector Trainings:

Staff are required to complete a series of training and assessments within the first 30 days of the school year or as deemed appropriate by Ed Code. These trainings include assessments that must meet a passing mark of 80% or better.

### 3. Curriculum Training and Professional Development:

Teachers receive training and professional development on their grade level appropriate adopted curriculum. These sessions are staggered throughout the school year and designed to help our teachers better serve their students and families in the online environment.

### 4. Mini Trainings:

Staff attend training that directly relates back to their current positions and job duties. These trainings occur at minimum monthly and are focussed on their specific job duties as it relates to our school goals and student and family service. These training sessions are recorded so staff can review them as necessary.

### 5. Additional Training and Professional Development:

Designated times throughout the school year, as deemed by the administration, staff are required to attend training that aligns with the school year cycle. These trainings include but are not limited to topics such as attendance tracking, communication, State Testing and Interim Assessments, etc.

### 6. University Online Instruction Courses:

CaliforniaOnline Public Schools offers up to \$5,250 per year per teacher in tuition reimbursement to support continuing education. Some restrictions apply including enrollment in an accredited program or degree path as well as successful completion of the course(s).

### 7. Capturing Kids' Hearts:

Staff attend the initial training program designed for educators, primarily focusing on building positive relationships with students to create a more connected and supportive classroom environment, emphasizing social-emotional learning and relationship-driven classroom management techniques. Ongoing training and check-ins are completed on a regular basis with designated staff members.

### 8. Teacher Support During Implementation

California Online Public Schools teachers are all assigned supervisors. The supervisors are tasked with monitoring and supporting the teachers during their implementation of professional development activities. They will meet as often as twice a month to ensure implementation is on track.

This table displays the number of school days dedicated to staff development and continuous improvement.

| Subject  | 2022-23 | 2023-24 | 2024-25 |
|--|---------|---------|---------|
| <b>Number of school days dedicated to Staff Development and Continuous Improvement</b> | 20      | 20      | 20      |

# California Online Public Schools Northern California

## 2023-2024 School Accountability Report Card (Published During the 2024-2025 School Year)

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

**Admission Requirements for the University of California (UC)**

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

**Admission Requirements for the California State University (CSU)**

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

**2024-25 School Contact Information**

|  |   |
|--|---|
| <b>School Name</b>                       | California Online Public Schools Northern California                |
| <b>Street</b>                            | 580 North Wilma Ave., Ste. G  |
| <b>City, State, Zip</b>                  | Ripon, CA 95366-9514  |
| <b>Phone Number</b>                      | 209-253-1208  |
| <b>Principal</b>                         | Dr. Richard Savage, Superintendent                                  |
| <b>Email Address</b>                     | superintendent@californiaops.org                                    |
| <b>School Website</b>                    | <a href="https://californiaops.org/">https://californiaops.org/</a> |
| <b>Grade Span</b>                        |   |
| <b>County-District-School (CDS) Code</b> | 39 686500125849   |

**2024-25 District Contact Information**

|                         |  |
|-------------------------|--|
| <b>District Name</b>    | Ripon Unified School District                          |
| <b>Phone Number</b>     | (209) 599-2131   |
| <b>Superintendent</b>   | Ziggy Robeson  |
| <b>Email Address</b>    | zrobeson@sjcoe.net                                     |
| <b>District Website</b> | <a href="http://www.riponusd.net">www.riponusd.net</a> |

**2024-25 School Description and Mission Statement**

California Online Public Schools Northern California, formerly California Connections Academy Northern California, was authorized on January 17, 2012, by Ripon Unified School District (RUSD). Effective July 1, 2024, the school name change was approved. California Online Public Schools (CalOPS) began serving students on August 27, 2012, and serves students in Alameda, Amador, Calaveras, Contra Costa, Sacramento, San Joaquin, and Stanislaus Counties.

The mission of California Online Public Schools is to foster compassionate global citizens using empathy, the highest educational standards, and cutting-edge resources to maximize student potential. This mission will be accomplished through a

## 2024-25 School Description and Mission Statement

uniquely individualized learning program that combines the best in virtual education with real connections among students, family, teachers, and the community to promote academic and emotional success for every learner. Every student will have a personalized learning plan and an entire team of experts committed to the student's successful fulfillment of that plan. California Online Public Schools is a high-quality, high-tech, high-interaction virtual "school without walls" that brings out the best in every student through Personalized Performance Learning.

California Online Public Schools Northern California is tailor-made for a diverse array of students who would benefit from a quality alternative to the traditional brick-and-mortar classroom. These include students whose families seek direct involvement in their education; students who are homebound due to illness or disability; exceptional students who are far ahead of or far behind their peers in school; young people pursuing artistic or athletic careers that require a flexible school schedule; students in group homes or institutions; and students at risk of academic failure who may particularly benefit from intensive, personalized instruction.

California Online Public Schools Northern California represents an outstanding educational choice for families in San Joaquin County and contiguous counties. Students will benefit from instruction that is individualized, personalized, and flexible. The ultimate focus of this "high-tech, high-interaction" instructional model is student achievement. The California Online Public Schools Board approves the online school platform, curriculum, and other services necessary for student success. Parents pay no tuition for their students to attend California Online Public Schools. Students are considered to be enrolled in a full-time public school. California Online Public Schools Northern California provides access to ebooks and other instructional materials and equipment. Students are expected to take all state-mandated standardized tests.

## About this School

### 2023-24 Student Enrollment by Grade Level

| Grade Level | Number of Students |
|-------------|--------------------|
|-------------|--------------------|

### 2023-24 Student Enrollment by Student Group

| Student Group | Percent of Total Enrollment |
|---------------|-----------------------------|
|---------------|-----------------------------|

## A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.



## 2020-21 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments ("ineffective" under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments ("ineffective" under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.



## 2022-23 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

| Authorization/Assignment               | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Permits and Waivers                    |         |         |         |
| Misassignments                         |         |         |         |
| Vacant Positions                       |         |         |         |
| Total Teachers Without Credentials and |         |         |         |

### Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Credentialed Teachers Authorized on a Permit or Waiver |         |         |         |
| Local Assignment Options                               |         |         |         |
| Total Out-of-Field Teachers                            |         |         |         |

## Class Assignments

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| <b>Misassignments for English Learners</b><br>(a percentage of all the classes with English learners taught by teachers that are misassigned)              |         |         |         |
| <b>No credential, permit or authorization to teach</b><br>(a percentage of all the classes taught by teachers with no record of an authorization to teach) |         |         |         |

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

| Year and month in which the data were collected |  | 11/2024                     |  |
|---|--|-----------------------------|--|
| Subject   | Textbooks and Other Instructional Materials/year of Adoption   | From Most Recent Adoption ? | Percent Students Lacking Own Assigned Copy |
| <b>Reading/Language Arts</b>                    | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real time in a 'virtual classroom.' | Yes                         | 0  |
| <b>Mathematics</b>                              | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections  | Yes                         | 0  |

|                               |   |     |   |
|-------------------------------|---|-----|---|
|                               | <p>annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real time in a ‘virtual classroom.’</p>   |     |   |
| <b>Science</b>                | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real time in a ‘virtual classroom.’</p> | Yes | 0 |
| <b>History-Social Science</b> | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional</p>   | Yes | 0 |

|                         |  |     |   |
|-------------------------|--|-----|---|
|                         | alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real time in a ‘virtual classroom.’  |     |   |
| <b>Foreign Language</b> | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real time in a ‘virtual classroom.’ | Yes | 0 |
| <b>Health</b>           | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton   | Yes | 0 |

|                                   |  |     |   |
|-----------------------------------|--|-----|---|
|                                   | Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real time in a 'virtual classroom.'  |     |   |
| <b>Visual and Performing Arts</b> | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allows teachers and students to interact with one another in real time in a 'virtual classroom.' | Yes | 0 |

Note: Cells with N/A values do not require data.

## School Facility Conditions and Planned Improvements

The school facility is located in a business park in Ripon, CA. Recent upgrades were made to office and storage space that did not affect the school's day to day processes or procedures.

While teachers work from home, some administrators and the majority of the support staff split their time between the school office and the home office. Students do their school day entirely from home. It is expected that the office facility will meet the school's needs for several years. The school facility is in good condition.

### Year and month of the most recent FIT report

1/2024

| System Inspected                                     | Rate Good | Rate Fair | Rate Poor | Repair Needed and Action Taken or Planned |
|--|-----------|-----------|-----------|---|
| <b>Systems:</b><br>Gas Leaks, Mechanical/HVAC, Sewer | X         |           |           |   |
| <b>Interior:</b><br>Interior Surfaces                | X         |           |           |   |
| <b>Cleanliness:</b>                                  | X         |           |           |   |

## School Facility Conditions and Planned Improvements

|   |   |  |  |  |
|---|---|--|--|--|
| Overall Cleanliness, Pest/Vermin Infestation                                  |   |  |  |  |
| <b>Electrical</b>   | X |  |  |  |
| <b>Restrooms/Fountains:</b><br>Restrooms, Sinks/ Fountains                    | X |  |  |  |
| <b>Safety:</b><br>Fire Safety, Hazardous Materials                            | X |  |  |  |
| <b>Structural:</b><br>Structural Damage, Roofs                                | X |  |  |  |
| <b>External:</b><br>Playground/School Grounds, Windows/<br>Doors/Gates/Fences | X |  |  |  |

## Overall Facility Rate

| Exemplary | Good | Fair | Poor |
|-----------|------|------|------|
| X         |      |      |      |

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

| Subject   | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|---|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| English Language Arts/Literacy<br>(grades 3-8 and 11) |                   |                   |                     |                     |                  |                  |
| Mathematics<br>(grades 3-8 and 11)                    |                   |                   |                     |                     |                  |                  |



## 2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP<br>Student Groups                      | CAASPP<br>Total<br>Enrollment | CAASPP<br>Number<br>Tested | CAASPP<br>Percent<br>Tested | CAASPP<br>Percent<br>Not Tested | CAASPP<br>Percent<br>Met or<br>Exceeded |
|---|-------------------------------|----------------------------|-----------------------------|---------------------------------|---|
| All Students                                  |                               |                            |                             |                                 |   |
| Female  |                               |                            |                             |                                 |   |
| Male  |                               |                            |                             |                                 |   |
| American Indian or Alaska Native              |                               |                            |                             |                                 |   |
| Asian   |                               |                            |                             |                                 |   |
| Black or African American                     |                               |                            |                             |                                 |   |
| Filipino                                      |                               |                            |                             |                                 |   |
| Hispanic or Latino                            |                               |                            |                             |                                 |   |
| Native Hawaiian or Pacific Islander           |                               |                            |                             |                                 |   |
| Two or More Races                             |                               |                            |                             |                                 |   |
| White   |                               |                            |                             |                                 |   |
| English Learners                              |                               |                            |                             |                                 |   |
| Foster Youth                                  |                               |                            |                             |                                 |   |
| Homeless                                      |                               |                            |                             |                                 |   |
| Military                                      |                               |                            |                             |                                 |   |
| Socioeconomically Disadvantaged               |                               |                            |                             |                                 |   |
| Students Receiving Migrant Education Services |                               |                            |                             |                                 |   |
| Students with Disabilities                    |                               |                            |                             |                                 |   |



## 2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups                         | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students                                  |                         |                      |                       |                           |                                |
| Female  |                         |                      |                       |                           |                                |
| Male  |                         |                      |                       |                           |                                |
| American Indian or Alaska Native              |                         |                      |                       |                           |                                |
| Asian   |                         |                      |                       |                           |                                |
| Black or African American                     |                         |                      |                       |                           |                                |
| Filipino                                      |                         |                      |                       |                           |                                |
| Hispanic or Latino                            |                         |                      |                       |                           |                                |
| Native Hawaiian or Pacific Islander           |                         |                      |                       |                           |                                |
| Two or More Races                             |                         |                      |                       |                           |                                |
| White   |                         |                      |                       |                           |                                |
| English Learners                              |                         |                      |                       |                           |                                |
| Foster Youth                                  |                         |                      |                       |                           |                                |
| Homeless                                      |                         |                      |                       |                           |                                |
| Military                                      |                         |                      |                       |                           |                                |
| Socioeconomically Disadvantaged               |                         |                      |                       |                           |                                |
| Students Receiving Migrant Education Services |                         |                      |                       |                           |                                |
| Students with Disabilities                    |                         |                      |                       |                           |                                |

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| Subject                                  | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|--|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| Science<br>(grades 5, 8 and high school) |                   |                   |                     |                     |                  |                  |

## 2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Student Group                                 | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|---|------------------|---------------|----------------|--------------------|-------------------------|
| All Students                                  |                  |               |                |                    |                         |
| Female  |                  |               |                |                    |                         |
| Male  |                  |               |                |                    |                         |
| American Indian or Alaska Native              |                  |               |                |                    |                         |
| Asian   |                  |               |                |                    |                         |
| Black or African American                     |                  |               |                |                    |                         |
| Filipino                                      |                  |               |                |                    |                         |
| Hispanic or Latino                            |                  |               |                |                    |                         |
| Native Hawaiian or Pacific Islander           |                  |               |                |                    |                         |
| Two or More Races                             |                  |               |                |                    |                         |
| White   |                  |               |                |                    |                         |
| English Learners                              |                  |               |                |                    |                         |
| Foster Youth                                  |                  |               |                |                    |                         |
| Homeless                                      |                  |               |                |                    |                         |
| Military                                      |                  |               |                |                    |                         |
| Socioeconomically Disadvantaged               |                  |               |                |                    |                         |
| Students Receiving Migrant Education Services |                  |               |                |                    |                         |
| Students with Disabilities                    |                  |               |                |                    |                         |

## 2023-24 Career Technical Education Programs

California Online Public Schools Northern California offers several CTE courses. The courses are designed to be high-interest and also focused on career preparation. All students are eligible to take these courses, and our counseling staff works diligently to match the courses to student interests when including them in a schedule. CTE courses offered at California Online Public Schools are as follows:

Advertising and Sales Promotion  
 Careers in Criminal Justice A  
 Careers in Criminal Justice B  
 College and Career Preparation A  
 College and Career Preparation B  
 Computer Applications A  
 Computer Applications B  
 Computing for College and Careers  
 Cosmetology A  
 Cosmetology B  
 Culinary Arts 1 A  
 Culinary Arts 1 B  
 Culinary Arts 2 A  
 Culinary Arts 2 B

## 2023-24 Career Technical Education Programs

Early Childhood Education A  
 Early Childhood Education B  
 Entrepreneurship A  
 Entrepreneurship B  
 Game Design in Unity A  
 Game Design in Unity B  
 Health Science A  
 Health Science B  
 Introduction to Computer Science in JavaScript A  
 Introduction to Computer Science in JavaScript B  
 Medical Terminology  
 Principles of Business, Marketing and Finance A  
 Principles of Business, Marketing and Finance B  
 Principles of Public Service: To Serve and Protect A  
 Principles of Public Service: To Serve and Protect B  
 Python Programming A  
 Python Programming B  
 Social Problems A  
 Social Problems B  
 Web Design A  
 Web Design B  
 AP Computer Science A A  
 AP Computer Science A B

## 2023-24 Career Technical Education (CTE) Participation

| Measure   | CTE Program Participation |
|---|---------------------------|
| Number of Pupils Participating in CTE   |                           |
| Percent of Pupils that Complete a CTE Program and Earn a High School Diploma  |                           |
| Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education |                           |

## Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

| UC/CSU Course Measure   | Percent |
|---|---------|
| 2023-24 Pupils Enrolled in Courses Required for UC/CSU Admission          |         |
| 2022-23 Graduates Who Completed All Courses Required for UC/CSU Admission |         |

**B. Pupil Outcomes****State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

**2023-24 California Physical Fitness Test Results**

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Grade Level | Component 1:<br>Aerobic Capacity | Component 2:<br>Abdominal<br>Strength and<br>Endurance | Component 3:<br>Trunk Extensor<br>and Strength and<br>Flexibility | Component 4:<br>Upper Body<br>Strength and<br>Endurance | Component 5:<br>Flexibility |
|-------------|----------------------------------|--|---|---|-----------------------------|
| Grade 5     | 59                               | 69   | 69  | 64  | 71                          |
| Grade 7     | 68                               | 72   | 74  | 70  | 75                          |
| Grade 9     | 50                               | 51   | 52  | 50  | 52                          |

**C. Engagement****State Priority: Parental Involvement**

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

**2024-25 Opportunities for Parental Involvement**

Parents and other caretakers have the opportunity to be a part of their child's learning journey and play a critical role in student success. As a "Caretaker", parents help their children stay on track, assist with academic monitoring, support in-person socialization opportunities, and more. Teachers, along with parents, proactively identify and work to address student challenges as well as celebrate student successes. Parents monitor student attendance and lesson completion daily. To enhance student learning, parents have the opportunity to interact with teachers during normal school hours which in turn builds positive parent/teacher relationships. Middle school and high school parents are actively involved in progress monitoring and other relevant meetings as needed; these meetings are held at a frequency relevant to the needs of the student. Elementary parents are required to speak with homeroom teachers at least three times per school year and many typically do so more often.

Students and their parents are offered the opportunity to participate in a variety of school-sponsored activities, including official field trips, schoolwide social events, and college tours. Parents may be involved in supporting their children's philanthropic efforts such as those involved with the school's chapters of National Junior Honor Society and National Honor Society. Parents take part in the School Advisory Committee meetings, which advise the board and administration on topics such as Title programs and the LCAP. They also have the opportunity to take part in the Caretaker and Administration Collaboration Meeting that allows for a less formal conversation where parents can ask more in depth questions and further our discussion surrounding our school and school goals. Parents also have the opportunity to participate in the school's ELAC meetings which help guide our ELD program. A popular private Facebook page provides opportunities for parents to interact and communicate about a variety of topics.

The school's counseling team offers parent workshops that draw on building students' social-emotional learning skills: self-awareness, self-regulation, social awareness, responsible decision making, and relationship skills. Sessions take place throughout the school year and consist of information, engagement, open discussion, and a forum for caretakers to ask questions related to mental health. All new parents/Learning Coaches are provided access to an online orientation. Numerous supplemental orientations and live online sessions are offered to help new families transition easily into the school; new and

## 2024-25 Opportunities for Parental Involvement

returning families may also engage in online sessions dedicated to a myriad of topics such as how to best foster growth mindsets, understanding gifted students, and more. To further engage parents and enhance school operations, a parent satisfaction survey conducted by an independent third party firm serves to gather parent feedback annually. Parents are encouraged and reminded that the Technical Support team can be contacted by phone or via a link in the school's Educational Management System for assistance with technical issues, complaints, and concerns.

## C. Engagement

### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

#### Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

| Indicator       | School<br>2021-22 | School<br>2022-23 | School<br>2023-24 | District<br>2021-22 | District<br>2022-23 | District<br>2023-24 | State<br>2021-22 | State<br>2022-23 | State<br>2023-24 |
|-----------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|------------------|------------------|
| Dropout Rate    |                   |                   |                   |                     |                     |                     |                  |                  |                  |
| Graduation Rate |                   |                   |                   |                     |                     |                     |                  |                  |                  |

#### 2023-24 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at [www.cde.ca.gov/ds/ad/acgrinfo.asp](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

| Student Group                                 | Number of<br>Students in Cohort | Number of<br>Cohort Graduates | Cohort<br>Graduation Rate |
|---|---------------------------------|-------------------------------|---------------------------|
| All Students                                  |                                 |                               |                           |
| Female  |                                 |                               |                           |
| Male  |                                 |                               |                           |
| Non-Binary                                    |                                 |                               |                           |
| American Indian or Alaska Native              |                                 |                               |                           |
| Asian   |                                 |                               |                           |
| Black or African American                     |                                 |                               |                           |
| Filipino                                      |                                 |                               |                           |
| Hispanic or Latino                            |                                 |                               |                           |
| Native Hawaiian or Pacific Islander           |                                 |                               |                           |
| Two or More Races                             |                                 |                               |                           |
| White   |                                 |                               |                           |
| English Learners                              |                                 |                               |                           |
| Foster Youth                                  |                                 |                               |                           |
| Homeless                                      |                                 |                               |                           |
| Socioeconomically Disadvantaged               |                                 |                               |                           |
| Students Receiving Migrant Education Services |                                 |                               |                           |
| Students with Disabilities                    |                                 |                               |                           |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2023-24 Chronic Absenteeism by Student Group

| Student Group                                 | Cumulative Enrollment | Chronic Absenteeism Eligible Enrollment | Chronic Absenteeism Count | Chronic Absenteeism Rate |
|---|-----------------------|---|---------------------------|--------------------------|
| All Students                                  |                       |   |                           |                          |
| Female  |                       |   |                           |                          |
| Male  |                       |   |                           |                          |
| Non-Binary                                    |                       |   |                           |                          |
| American Indian or Alaska Native              |                       |   |                           |                          |
| Asian   |                       |   |                           |                          |
| Black or African American                     |                       |   |                           |                          |
| Filipino                                      |                       |   |                           |                          |
| Hispanic or Latino                            |                       |   |                           |                          |
| Native Hawaiian or Pacific Islander           |                       |   |                           |                          |
| Two or More Races                             |                       |   |                           |                          |
| White   |                       |   |                           |                          |
| English Learners                              |                       |   |                           |                          |
| Foster Youth                                  |                       |   |                           |                          |
| Homeless                                      |                       |   |                           |                          |
| Socioeconomically Disadvantaged               |                       |   |                           |                          |
| Students Receiving Migrant Education Services |                       |   |                           |                          |
| Students with Disabilities                    |                       |   |                           |                          |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## C. Engagement

### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data.

| Rate        | School 2021-22 | School 2022-23 | School 2023-24 | District 2021-22 | District 2022-23 | District 2023-24 | State 2021-22 | State 2022-23 | State 2023-24 |
|-------------|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| Suspensions |                |                |                |                  |                  |                  |               |               |               |
| Expulsions  |                |                |                |                  |                  |                  |               |               |               |



## 2023-24 Suspensions and Expulsions by Student Group

| Student Group                                 | Suspensions Rate | Expulsions Rate |
|---|------------------|-----------------|
| All Students                                  |                  |                 |
| Female  |                  |                 |
| Male  |                  |                 |
| Non-Binary                                    |                  |                 |
| American Indian or Alaska Native              |                  |                 |
| Asian   |                  |                 |
| Black or African American                     |                  |                 |
| Filipino                                      |                  |                 |
| Hispanic or Latino                            |                  |                 |
| Native Hawaiian or Pacific Islander           |                  |                 |
| Two or More Races                             |                  |                 |
| White   |                  |                 |
| English Learners                              |                  |                 |
| Foster Youth                                  |                  |                 |
| Homeless                                      |                  |                 |
| Socioeconomically Disadvantaged               |                  |                 |
| Students Receiving Migrant Education Services |                  |                 |
| Students with Disabilities                    |                  |                 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2024-25 School Safety Plan

Because our charter school is a virtual school, school safety issues differ from a traditional school. Students do not work from a school site but some administrators and support staff do work from an office location from time to time. For students, school safety issues typically include, but are not limited to, Internet safety as well as policies on bullying and harassment. California Online Public Schools provides a closed communication system, which helps ensure online safety for students. For staff members, common school safety issues addressed with training include Internet safety, students in distress, student, parent or staff bullying and harassment, and other topics. Emergency plans and workplace safety policies are also provided for school staff members who work in a school office. We do host in person events including field trips, festivals, state testing and graduation ceremonies. We do have a comprehensive safety plan that was board approved on February 6, 2024. The plan includes all elements required by Ed Code, including but not limited to: child abuse reporting, disaster and criminal incident procedures, and, discipline and due process for students. The school also has a safety committee that meets at regular intervals. We also offer staff CPR training and active shooter training. Additional information about school safety is available upon request.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

| Title                        | Ratio |
|------------------------------|-------|
| Pupils to Academic Counselor |       |

## 2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

| Title   | Number of FTE Assigned to School |
|---|----------------------------------|
| Counselor (Academic, Social/Behavioral or Career Development) |                                  |
| Library Media Teacher (Librarian)                             |                                  |
| Library Media Services Staff (Paraprofessional)               |                                  |
| Psychologist  |                                  |
| Social Worker   |                                  |
| Nurse   |                                  |
| Speech/Language/Hearing Specialist                            |                                  |
| Resource Specialist (non-teaching)                            |                                  |
| Other   |                                  |

## Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

| Level   | Total Expenditures Per Pupil | Expenditures Per Pupil (Restricted) | Expenditures Per Pupil (Unrestricted) | Average Teacher Salary |
|---|------------------------------|-------------------------------------|---------------------------------------|------------------------|
| School Site                                   | \$12,532                     | \$2,947                             | \$9,585                               | \$64,437               |
| District                                      | N/A                          | N/A                                 | N/A                                   | N/A                    |
| Percent Difference - School Site and District | N/A                          | N/A                                 |                                       | -12.9                  |
| State   | N/A                          | N/A                                 |                                       |                        |
| Percent Difference - School Site and State    | N/A                          | N/A                                 | 23.0                                  | -24.0                  |

## Fiscal Year 2023-24 Types of Services Funded

Programs provided by the school, in addition to the regular virtual program, include but are not limited to Gifted/Talented, Special Education, ELL support, academic remediation, and intervention programs (for Math at all grade levels and Math and ELA for elementary grade levels 3-5), and Career/Technical Education courses including a CTE Pathway.

## Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/csl/>.

| Category                                      | District Amount | State Average for Districts in Same Category |
|---|-----------------|--|
| Beginning Teacher Salary                      |                 |  |
| Mid-Range Teacher Salary                      |                 |  |
| Highest Teacher Salary                        |                 |  |
| Average Principal Salary (Elementary)         |                 |  |
| Average Principal Salary (Middle)             |                 |  |
| Average Principal Salary (High)               |                 |  |
| Superintendent Salary                         |                 |  |
| Percent of Budget for Teacher Salaries        |                 |  |
| Percent of Budget for Administrative Salaries |                 |  |

## 2023-24 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

|                                   |  |
|-----------------------------------|--|
| Percent of Students in AP Courses |  |
|-----------------------------------|--|

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

| Subject   | Number of AP Courses Offered |
|---|------------------------------|
| Computer Science  |                              |
| English   |                              |
| Fine and Performing Arts  |                              |
| Foreign Language  |                              |
| Mathematics   |                              |
| Science   |                              |
| Social Science  |                              |
| Total AP Courses Offered<br>Where there are student course enrollments of at least one student. |                              |

## Professional Development

All teachers have approximately 20 days each school year for professional development and training. In addition, Professional Learning Communities actively meet throughout the school year during time set aside for this important professional development activity, which supports student learning through data analysis and professional collaboration.

Training/Professional Learning Elements - The following training and professional learning programs are provided to California Online Public Schools Northern California teachers and staff:

## Professional Development

### 1. LMS Orientation Courses

LMS Orientation Course: All teachers complete a self-guided orientation course. This course is delivered through the LMS online tutorials, sample lessons, and navigation tools. This course covers “the basics” staff need to know to effectively do their job. This includes effectively grading and providing meaningful feedback, monitoring progress, monitoring attendance, and effectively gauging school engagement. Upon successful completion of this course and its assessments, teachers are ready to begin. Teachers must complete this course with an overall score of 80% or higher.

### 2. California Online Public Schools Vector Trainings:

Staff are required to complete a series of training and assessments within the first 30 days of the school year or as deemed appropriate by Ed Code. These trainings include assessments that must meet a passing mark of 80% or better.

### 3. Curriculum Training and Professional Development:

Teachers receive training and professional development on their grade level appropriate adopted curriculum. These sessions are staggered throughout the school year and designed to help our teachers better serve their students and families in the online environment.

### 4. Mini Trainings:

Staff attend training that directly relates back to their current positions and job duties. These trains occur at a minimum monthly and are focussed on their specific job duties as it relates to our school goals and student and family service. These training sessions are recorded so staff can review them as necessary.

### 5. Additional Training and Professional Development:

Designated times throughout the school year, as deemed by the administration, staff are required to attend training that aligns with the school year cycle. These trainings include but are not limited to topics such as attendance tracking, communication, State Testing and Interim Assessments, etc.

### 6. University Online Instruction Courses:

CaliforniaOnline Public Schools offers up to \$5,250 per year per teacher in tuition reimbursement to support continuing education. Some restrictions apply including enrollment in an accredited program or degree path as well as successful completion of the course(s).

### 7. Capturing Kids' Hearts:

Staff attend the initial training program designed for educators, primarily focusing on building positive relationships with students to create a more connected and supportive classroom environment, emphasizing social-emotional learning and relationship-driven classroom management techniques. Ongoing training and check-ins are completed on a regular basis with designated staff members.

### 8. Teacher Support During Implementation

California Online Public Schools teachers are all assigned supervisors. The supervisors are tasked with monitoring and supporting the teachers during their implementation of professional development activities. They will meet as often as twice a month to ensure implementation is on track.

This table displays the number of school days dedicated to staff development and continuous improvement.

| Subject  | 2022-23 | 2023-24 | 2024-25 |
|--|---------|---------|---------|
| <b>Number of school days dedicated to Staff Development and Continuous Improvement</b> | 20      | 20      | 20      |

# California Online Public Schools North Bay

## 2023-2024 School Accountability Report Card (Published During the 2024-2025 School Year)

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.



**Admission Requirements for the University of California (UC)**

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

**Admission Requirements for the California State University (CSU)**

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

**2024-25 School Contact Information**

|  |  |
|--|--|
| <b>School Name</b>                       | California Online Public Schools North Bay   |
| <b>Street</b>                            | 20932 Big Canyon Rd.   |
| <b>City, State, Zip</b>                  | Middletown, CA 95461   |
| <b>Phone Number</b>                      | 209-253-1208   |
| <b>Principal</b>                         | Dr. Richard Savage, Superintendent   |
| <b>Email Address</b>                     | <a href="mailto:superintendent@californiaops.org">superintendent@californiaops.org</a> |
| <b>School Website</b>                    | <a href="https://californiaops.org/">https://californiaops.org/</a>                    |
| <b>Grade Span</b>                        |  |
| <b>County-District-School (CDS) Code</b> | 17 640550129601  |

**2024-25 District Contact Information**

|                         |  |
|-------------------------|--|
| <b>District Name</b>    | Middletown Unified School District   |
| <b>Phone Number</b>     | (707) 987-4100   |
| <b>Superintendent</b>   | Jeff Crane   |
| <b>Email Address</b>    | <a href="mailto:jeff.crane@middletownusd.org">jeff.crane@middletownusd.org</a> |
| <b>District Website</b> | <a href="http://www.middletownusd.org">www.middletownusd.org</a>               |

**2024-25 School Description and Mission Statement**

California Online Public Schools North Bay, formerly California Connections Academy North Bay, was authorized on January 15, 2014, by Middletown Unified School District (MUSD). Effective July 1, 2024, the school name change was approved. California Online Public Schools (CalOPS) began serving students on September 2, 2014, and serves students in Colusa, Glenn, Lake, Mendocino, Napa, Sonoma, and Yolo Counties.

The mission of California Online Public Schools is to foster compassionate global citizens using empathy, the highest educational standards, and cutting-edge resources to maximize student potential. This mission will be accomplished through a



## 2024-25 School Description and Mission Statement

uniquely individualized learning program that combines the best in virtual education with real connections among students, family, teachers, and the community to promote academic and emotional success for every learner. Every student will have a personalized learning plan and an entire team of experts committed to the student's successful fulfillment of that plan. California Online Public Schools is a high-quality, high-tech, high-interaction virtual "school without walls" that brings out the best in every student through Personalized Performance Learning.

California Online Public Schools North Bay is tailor-made for a diverse array of students who would benefit from a quality alternative to the traditional brick-and-mortar classroom. These include students whose families seek direct involvement in their education; students who are homebound due to illness or disability; exceptional students who are far ahead of or far behind their peers in school; young people pursuing artistic or athletic careers that require a flexible school schedule; students in group homes or institutions; and students at risk of academic failure who may particularly benefit from intensive, personalized instruction.

California Online Public Schools North Bay represents an outstanding educational choice for families in Lake County and contiguous counties. Students will benefit from instruction that is individualized, personalized, and flexible. The ultimate focus of this "high-tech, high-interaction" instructional model is student achievement. The California Online Public Schools Board approves the online school platform, curriculum, and other services necessary for student success. Parents pay no tuition for their students to attend California Online Public Schools. Students are considered to be enrolled in a full-time public school. California Online Public Schools North Bay provides access to ebooks and other instructional materials and equipment. Students are expected to take all state-mandated standardized tests.

## About this School

### 2023-24 Student Enrollment by Grade Level

| Grade Level | Number of Students |
|-------------|--------------------|
|-------------|--------------------|

### 2023-24 Student Enrollment by Student Group

| Student Group | Percent of Total Enrollment |
|---------------|-----------------------------|
|---------------|-----------------------------|

## A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

## 2020-21 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments ("ineffective" under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments ("ineffective" under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2022-23 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

| Authorization/Assignment               | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Permits and Waivers                    |         |         |         |
| Misassignments                         |         |         |         |
| Vacant Positions                       |         |         |         |
| Total Teachers Without Credentials and |         |         |         |

### Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Credentialed Teachers Authorized on a Permit or Waiver |         |         |         |
| Local Assignment Options                               |         |         |         |
| Total Out-of-Field Teachers                            |         |         |         |

## Class Assignments

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| <b>Misassignments for English Learners</b><br>(a percentage of all the classes with English learners taught by teachers that are misassigned)              |         |         |         |
| <b>No credential, permit or authorization to teach</b><br>(a percentage of all the classes taught by teachers with no record of an authorization to teach) |         |         |         |

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

| Year and month in which the data were collected |   | 7/2024                      |  |
|---|---|-----------------------------|--|
| Subject   | Textbooks and Other Instructional Materials/year of Adoption  | From Most Recent Adoption ? | Percent Students Lacking Own Assigned Copy |
| <b>Reading/Language Arts</b>                    | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.' | Yes                         | 0  |
| <b>Mathematics</b>                              | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections   | Yes                         | 0  |

|                               |  |     |   |
|-------------------------------|--|-----|---|
|                               | <p>annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p>   |     |   |
| <b>Science</b>                | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p> | Yes | 0 |
| <b>History-Social Science</b> | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional</p>  | Yes | 0 |

|                         |   |     |   |
|-------------------------|---|-----|---|
|                         | alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’  |     |   |
| <b>Foreign Language</b> | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’ | Yes | 0 |
| <b>Health</b>           | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton  | Yes | 0 |



|                                   |   |     |   |
|-----------------------------------|---|-----|---|
|                                   | Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.'  |     |   |
| <b>Visual and Performing Arts</b> | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.' | Yes | 0 |

Note: Cells with N/A values do not require data.

## School Facility Conditions and Planned Improvements

California Connections Academy North Bay is a virtual school site and so does not have a physical facility, but it does share office space (e.g. for housing school records) with other California Connections Academy schools. These shared administrative offices are located in office space within relatively new commercial business parks in Ripon and San Juan Capistrano, CA.

**Year and month of the most recent FIT report**

NA

| System Inspected  | Rate Good | Rate Fair | Rate Poor | Repair Needed and Action Taken or Planned |
|---|-----------|-----------|-----------|---|
| <b>Systems:</b><br>Gas Leaks, Mechanical/HVAC, Sewer                |           |           |           |   |
| <b>Interior:</b><br>Interior Surfaces                               |           |           |           |   |
| <b>Cleanliness:</b><br>Overall Cleanliness, Pest/Vermin Infestation |           |           |           |   |
| <b>Electrical</b>   |           |           |           |   |
| <b>Restrooms/Fountains:</b>   |           |           |           |   |

## School Facility Conditions and Planned Improvements

|   |  |  |  |  |
|---|--|--|--|--|
| Restrooms, Sinks/ Fountains   |  |  |  |  |
| <b>Safety:</b><br>Fire Safety, Hazardous Materials                            |  |  |  |  |
| <b>Structural:</b><br>Structural Damage, Roofs                                |  |  |  |  |
| <b>External:</b><br>Playground/School Grounds, Windows/<br>Doors/Gates/Fences |  |  |  |  |

## Overall Facility Rate

| Exemplary | Good | Fair | Poor |
|-----------|------|------|------|
|-----------|------|------|------|

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.



Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

| Subject   | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|---|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| English Language Arts/Literacy<br>(grades 3-8 and 11) |                   |                   |                     |                     |                  |                  |
| Mathematics<br>(grades 3-8 and 11)                    |                   |                   |                     |                     |                  |                  |

## 2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP<br>Student Groups                      | CAASPP<br>Total<br>Enrollment | CAASPP<br>Number<br>Tested | CAASPP<br>Percent<br>Tested | CAASPP<br>Percent<br>Not Tested | CAASPP<br>Percent<br>Met or<br>Exceeded |
|---|-------------------------------|----------------------------|-----------------------------|---------------------------------|---|
| All Students                                  |                               |                            |                             |                                 |   |
| Female  |                               |                            |                             |                                 |   |
| Male  |                               |                            |                             |                                 |   |
| American Indian or Alaska Native              |                               |                            |                             |                                 |   |
| Asian   |                               |                            |                             |                                 |   |
| Black or African American                     |                               |                            |                             |                                 |   |
| Filipino                                      |                               |                            |                             |                                 |   |
| Hispanic or Latino                            |                               |                            |                             |                                 |   |
| Native Hawaiian or Pacific Islander           |                               |                            |                             |                                 |   |
| Two or More Races                             |                               |                            |                             |                                 |   |
| White   |                               |                            |                             |                                 |   |
| English Learners                              |                               |                            |                             |                                 |   |
| Foster Youth                                  |                               |                            |                             |                                 |   |
| Homeless                                      |                               |                            |                             |                                 |   |
| Military                                      |                               |                            |                             |                                 |   |
| Socioeconomically Disadvantaged               |                               |                            |                             |                                 |   |
| Students Receiving Migrant Education Services |                               |                            |                             |                                 |   |
| Students with Disabilities                    |                               |                            |                             |                                 |   |

## 2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups                         | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students                                  |                         |                      |                       |                           |                                |
| Female  |                         |                      |                       |                           |                                |
| Male  |                         |                      |                       |                           |                                |
| American Indian or Alaska Native              |                         |                      |                       |                           |                                |
| Asian   |                         |                      |                       |                           |                                |
| Black or African American                     |                         |                      |                       |                           |                                |
| Filipino                                      |                         |                      |                       |                           |                                |
| Hispanic or Latino                            |                         |                      |                       |                           |                                |
| Native Hawaiian or Pacific Islander           |                         |                      |                       |                           |                                |
| Two or More Races                             |                         |                      |                       |                           |                                |
| White   |                         |                      |                       |                           |                                |
| English Learners                              |                         |                      |                       |                           |                                |
| Foster Youth                                  |                         |                      |                       |                           |                                |
| Homeless                                      |                         |                      |                       |                           |                                |
| Military                                      |                         |                      |                       |                           |                                |
| Socioeconomically Disadvantaged               |                         |                      |                       |                           |                                |
| Students Receiving Migrant Education Services |                         |                      |                       |                           |                                |
| Students with Disabilities                    |                         |                      |                       |                           |                                |

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| Subject                                  | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|--|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| Science<br>(grades 5, 8 and high school) |                   |                   |                     |                     |                  |                  |

## 2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Student Group                                 | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|---|------------------|---------------|----------------|--------------------|-------------------------|
| All Students                                  |                  |               |                |                    |                         |
| Female  |                  |               |                |                    |                         |
| Male  |                  |               |                |                    |                         |
| American Indian or Alaska Native              |                  |               |                |                    |                         |
| Asian   |                  |               |                |                    |                         |
| Black or African American                     |                  |               |                |                    |                         |
| Filipino                                      |                  |               |                |                    |                         |
| Hispanic or Latino                            |                  |               |                |                    |                         |
| Native Hawaiian or Pacific Islander           |                  |               |                |                    |                         |
| Two or More Races                             |                  |               |                |                    |                         |
| White   |                  |               |                |                    |                         |
| English Learners                              |                  |               |                |                    |                         |
| Foster Youth                                  |                  |               |                |                    |                         |
| Homeless                                      |                  |               |                |                    |                         |
| Military                                      |                  |               |                |                    |                         |
| Socioeconomically Disadvantaged               |                  |               |                |                    |                         |
| Students Receiving Migrant Education Services |                  |               |                |                    |                         |
| Students with Disabilities                    |                  |               |                |                    |                         |

## 2023-24 Career Technical Education Programs

California Online Public Schools North Bay offers several CTE courses. The courses are designed to be high-interest and also focused on career preparation. All students are eligible to take these courses, and our counseling staff works diligently to match the courses to student interests when including them in a schedule. CTE courses offered at California Online Public Schools are as follows:

Advertising and Sales Promotion  
 Careers in Criminal Justice A  
 Careers in Criminal Justice B  
 College and Career Preparation A  
 College and Career Preparation B  
 Computer Applications A  
 Computer Applications B  
 Computing for College and Careers  
 Cosmetology A  
 Cosmetology B  
 Culinary Arts 1 A  
 Culinary Arts 1 B  
 Culinary Arts 2 A  
 Culinary Arts 2 B

## 2023-24 Career Technical Education Programs

Early Childhood Education A  
 Early Childhood Education B  
 Entrepreneurship A  
 Entrepreneurship B  
 Game Design in Unity A  
 Game Design in Unity B  
 Health Science A  
 Health Science B  
 Introduction to Computer Science in JavaScript A  
 Introduction to Computer Science in JavaScript B  
 Medical Terminology  
 Principles of Business, Marketing and Finance A  
 Principles of Business, Marketing and Finance B  
 Principles of Public Service: To Serve and Protect A  
 Principles of Public Service: To Serve and Protect B  
 Python Programming A  
 Python Programming B  
 Social Problems A  
 Social Problems B  
 Web Design A  
 Web Design B  
 AP Computer Science A A  
 AP Computer Science A B

## 2023-24 Career Technical Education (CTE) Participation

| Measure   | CTE Program Participation |
|---|---------------------------|
| Number of Pupils Participating in CTE   |                           |
| Percent of Pupils that Complete a CTE Program and Earn a High School Diploma  |                           |
| Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education |                           |

## Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

| UC/CSU Course Measure   | Percent |
|---|---------|
| 2023-24 Pupils Enrolled in Courses Required for UC/CSU Admission          |         |
| 2022-23 Graduates Who Completed All Courses Required for UC/CSU Admission |         |

**B. Pupil Outcomes****State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

**2023-24 California Physical Fitness Test Results**

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Grade Level | Component 1:<br>Aerobic Capacity | Component 2:<br>Abdominal<br>Strength and<br>Endurance | Component 3:<br>Trunk Extensor<br>and Strength and<br>Flexibility | Component 4:<br>Upper Body<br>Strength and<br>Endurance | Component 5:<br>Flexibility |
|-------------|----------------------------------|--|---|---|-----------------------------|
| Grade 5     | --                               | --   | --  | --  | --                          |
| Grade 7     | 71                               | 76   | 76  | 76  | 76                          |
| Grade 9     | 48                               | 48   | 48  | 48  | 52                          |

**C. Engagement****State Priority: Parental Involvement**

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

**2024-25 Opportunities for Parental Involvement**

Parents and other caretakers have the opportunity to be a part of their child's learning journey and play a critical role in student success. As a "Caretaker", parents help their children stay on track, assist with academic monitoring, support in-person socialization opportunities, and more. Teachers, along with parents, proactively identify and work to address student challenges as well as celebrate student successes. Parents monitor student attendance and lesson completion daily. To enhance student learning, parents have the opportunity to interact with teachers during normal school hours which in turn builds positive parent/teacher relationships. Middle school and high school parents are actively involved in progress monitoring and other relevant meetings as needed; these meetings are held at a frequency relevant to the needs of the student. Elementary parents are required to speak with homeroom teachers at least three times per school year and many typically do so more often.

Students and their parents are offered the opportunity to participate in a variety of school-sponsored activities, including official field trips, schoolwide social events, and college tours. Parents may be involved in supporting their children's philanthropic efforts such as those involved with the school's chapters of National Junior Honor Society and National Honor Society. Parents take part in the School Advisory Committee meetings, which advise the board and administration on topics such as Title programs and the LCAP. They also have the opportunity to take part in the Caretaker and Administration Collaboration Meeting that allows for a less formal conversation where parents can ask more in depth questions and further our discussion surrounding our school and school goals. Parents also have the opportunity to participate in the school's ELAC meetings which help guide our ELD program. A popular private Facebook page provides opportunities for parents to interact and communicate about a variety of topics.

The school's counseling team offers parent workshops that draw on building students' social-emotional learning skills: self-awareness, self-regulation, social awareness, responsible decision making, and relationship skills. Sessions take place throughout the school year and consist of information, engagement, open discussion, and a forum for caretakers to ask questions related to mental health. All new parents/Learning Coaches are provided access to an online orientation. Numerous supplemental orientations and live online sessions are offered to help new families transition easily into the school; new and

## 2024-25 Opportunities for Parental Involvement

returning families may also engage in online sessions dedicated to a myriad of topics such as how to best foster growth mindsets, understanding gifted students, and more. To further engage parents and enhance school operations, a parent satisfaction survey conducted by an independent third party firm serves to gather parent feedback annually. Parents are encouraged and reminded that the Technical Support team can be contacted by phone or via a link in the school's Educational Management System for assistance with technical issues, complaints, and concerns.



## C. Engagement

### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

#### Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

| Indicator       | School<br>2021-22 | School<br>2022-23 | School<br>2023-24 | District<br>2021-22 | District<br>2022-23 | District<br>2023-24 | State<br>2021-22 | State<br>2022-23 | State<br>2023-24 |
|-----------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|------------------|------------------|
| Dropout Rate    |                   |                   |                   |                     |                     |                     |                  |                  |                  |
| Graduation Rate |                   |                   |                   |                     |                     |                     |                  |                  |                  |

#### 2023-24 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at [www.cde.ca.gov/ds/ad/acgrinfo.asp](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

| Student Group                                 | Number of<br>Students in Cohort | Number of<br>Cohort Graduates | Cohort<br>Graduation Rate |
|---|---------------------------------|-------------------------------|---------------------------|
| All Students                                  |                                 |                               |                           |
| Female  |                                 |                               |                           |
| Male  |                                 |                               |                           |
| Non-Binary                                    |                                 |                               |                           |
| American Indian or Alaska Native              |                                 |                               |                           |
| Asian   |                                 |                               |                           |
| Black or African American                     |                                 |                               |                           |
| Filipino                                      |                                 |                               |                           |
| Hispanic or Latino                            |                                 |                               |                           |
| Native Hawaiian or Pacific Islander           |                                 |                               |                           |
| Two or More Races                             |                                 |                               |                           |
| White   |                                 |                               |                           |
| English Learners                              |                                 |                               |                           |
| Foster Youth                                  |                                 |                               |                           |
| Homeless                                      |                                 |                               |                           |
| Socioeconomically Disadvantaged               |                                 |                               |                           |
| Students Receiving Migrant Education Services |                                 |                               |                           |
| Students with Disabilities                    |                                 |                               |                           |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2023-24 Chronic Absenteeism by Student Group

| Student Group                                 | Cumulative Enrollment | Chronic Absenteeism Eligible Enrollment | Chronic Absenteeism Count | Chronic Absenteeism Rate |
|---|-----------------------|---|---------------------------|--------------------------|
| All Students                                  |                       |   |                           |                          |
| Female  |                       |   |                           |                          |
| Male  |                       |   |                           |                          |
| Non-Binary                                    |                       |   |                           |                          |
| American Indian or Alaska Native              |                       |   |                           |                          |
| Asian   |                       |   |                           |                          |
| Black or African American                     |                       |   |                           |                          |
| Filipino                                      |                       |   |                           |                          |
| Hispanic or Latino                            |                       |   |                           |                          |
| Native Hawaiian or Pacific Islander           |                       |   |                           |                          |
| Two or More Races                             |                       |   |                           |                          |
| White   |                       |   |                           |                          |
| English Learners                              |                       |   |                           |                          |
| Foster Youth                                  |                       |   |                           |                          |
| Homeless                                      |                       |   |                           |                          |
| Socioeconomically Disadvantaged               |                       |   |                           |                          |
| Students Receiving Migrant Education Services |                       |   |                           |                          |
| Students with Disabilities                    |                       |   |                           |                          |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## C. Engagement

### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data.

| Rate        | School 2021-22 | School 2022-23 | School 2023-24 | District 2021-22 | District 2022-23 | District 2023-24 | State 2021-22 | State 2022-23 | State 2023-24 |
|-------------|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| Suspensions |                |                |                |                  |                  |                  |               |               |               |
| Expulsions  |                |                |                |                  |                  |                  |               |               |               |

## 2023-24 Suspensions and Expulsions by Student Group

| Student Group                                 | Suspensions Rate | Expulsions Rate |
|---|------------------|-----------------|
| All Students                                  |                  |                 |
| Female  |                  |                 |
| Male  |                  |                 |
| Non-Binary                                    |                  |                 |
| American Indian or Alaska Native              |                  |                 |
| Asian   |                  |                 |
| Black or African American                     |                  |                 |
| Filipino                                      |                  |                 |
| Hispanic or Latino                            |                  |                 |
| Native Hawaiian or Pacific Islander           |                  |                 |
| Two or More Races                             |                  |                 |
| White   |                  |                 |
| English Learners                              |                  |                 |
| Foster Youth                                  |                  |                 |
| Homeless                                      |                  |                 |
| Socioeconomically Disadvantaged               |                  |                 |
| Students Receiving Migrant Education Services |                  |                 |
| Students with Disabilities                    |                  |                 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2024-25 School Safety Plan

Because our charter school is a virtual school, school safety issues differ from a traditional school. Students do not work from a school site but some administrators and support staff do work from an office location from time to time. For students, school safety issues typically include, but are not limited to, Internet safety as well as policies on bullying and harassment. California Online Public Schools provides a closed communication system, which helps ensure online safety for students. For staff members, common school safety issues addressed with training include Internet safety, students in distress, student, parent or staff bullying and harassment, and other topics. Emergency plans and workplace safety policies are also provided for school staff members who work in a school office. We do host in person events including field trips, festivals, state testing and graduation ceremonies. We do have a comprehensive safety plan that was board approved on February 6, 2024. The plan includes all elements required by Ed Code, including but not limited to: child abuse reporting, disaster and criminal incident procedures, and, discipline and due process for students. The school also has a safety committee that meets at regular intervals. We also offer staff CPR training and active shooter training. Additional information about school safety is available upon request.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

| Title                        | Ratio |
|------------------------------|-------|
| Pupils to Academic Counselor |       |

## 2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

| Title   | Number of FTE Assigned to School |
|---|----------------------------------|
| Counselor (Academic, Social/Behavioral or Career Development) |                                  |
| Library Media Teacher (Librarian)                             |                                  |
| Library Media Services Staff (Paraprofessional)               |                                  |
| Psychologist  |                                  |
| Social Worker   |                                  |
| Nurse   |                                  |
| Speech/Language/Hearing Specialist                            |                                  |
| Resource Specialist (non-teaching)                            |                                  |
| Other   |                                  |

## Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

| Level   | Total Expenditures Per Pupil | Expenditures Per Pupil (Restricted) | Expenditures Per Pupil (Unrestricted) | Average Teacher Salary |
|---|------------------------------|-------------------------------------|---------------------------------------|------------------------|
| School Site                                   | \$12,684                     | \$3,055                             | \$9,628                               | \$64,437               |
| District                                      | N/A                          | N/A                                 | N/A                                   |                        |
| Percent Difference - School Site and District | N/A                          | N/A                                 |                                       | 4.0                    |
| State   | N/A                          | N/A                                 |                                       |                        |
| Percent Difference - School Site and State    | N/A                          | N/A                                 | 23.5                                  | -19.0                  |

## Fiscal Year 2023-24 Types of Services Funded

Programs provided by the school, in addition to the regular virtual program, include but are not limited to Gifted/Talented, Special Education, ELL support, academic remediation, and intervention programs (for Math at all grade levels and Math and ELA for elementary grade levels 3-5), and Career/Technical Education courses including a CTE Pathway.

## Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/csl/>.

| Category                                      | District Amount | State Average for Districts in Same Category |
|---|-----------------|--|
| Beginning Teacher Salary                      |                 |  |
| Mid-Range Teacher Salary                      |                 |  |
| Highest Teacher Salary                        |                 |  |
| Average Principal Salary (Elementary)         |                 |  |
| Average Principal Salary (Middle)             |                 |  |
| Average Principal Salary (High)               |                 |  |
| Superintendent Salary                         |                 |  |
| Percent of Budget for Teacher Salaries        |                 |  |
| Percent of Budget for Administrative Salaries |                 |  |

## 2023-24 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

|                                   |  |
|-----------------------------------|--|
| Percent of Students in AP Courses |  |
|-----------------------------------|--|

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

| Subject   | Number of AP Courses Offered |
|---|------------------------------|
| Computer Science  |                              |
| English   |                              |
| Fine and Performing Arts  |                              |
| Foreign Language  |                              |
| Mathematics   |                              |
| Science   |                              |
| Social Science  |                              |
| Total AP Courses Offered  |                              |
| Where there are student course enrollments of at least one student. |                              |

## Professional Development

All teachers have approximately 20 days each school year for professional development and training. In addition, Professional Learning Communities actively meet throughout the school year during time set aside for this important professional development activity, which supports student learning through data analysis and professional collaboration.

Training/Professional Learning Elements - The following training and professional learning programs are provided to California Online Public Schools North Bay teachers and staff:

## Professional Development

### 1. LMS Orientation Courses

LMS Orientation Course: All teachers complete a self-guided orientation course. This course is delivered through the LMS online tutorials, sample lessons, and navigation tools. This course covers “the basics” staff need to know to effectively do their job. This includes effectively grading and providing meaningful feedback, monitoring progress, monitoring attendance, and effectively gauging school engagement. Upon successful completion of this course and its assessments, teachers are ready to begin. Teachers must complete this course with an overall score of 80% or higher.

### 2. California Online Public Schools Vector Trainings:

Staff are required to complete a series of training and assessments within the first 30 days of the school year or as deemed appropriate by Ed Code. These trainings include assessments that must meet a passing mark of 80% or better.

### 3. Curriculum Training and Professional Development:

Teachers receive training and professional development on their grade level appropriate adopted curriculum. These sessions are staggered throughout the school year and designed to help our teachers better serve their students and families in the online environment.

### 4. Mini Trainings:

Staff attend training that directly relates back to their current positions and job duties. These trains occur at a minimum monthly and are focussed on their specific job duties as it relates to our school goals and student and family service. These training sessions are recorded so staff can review them as necessary.

### 5. Additional Training and Professional Development:

Designated times throughout the school year, as deemed by the administration, staff are required to attend training that aligns with the school year cycle. These trainings include but are not limited to topics such as attendance tracking, communication, State Testing and Interim Assessments, etc.

### 6. University Online Instruction Courses:

CaliforniaOnline Public Schools offers up to \$5,250 per year per teacher in tuition reimbursement to support continuing education. Some restrictions apply including enrollment in an accredited program or degree path as well as successful completion of the course(s).

### 7. Capturing Kids' Hearts:

Staff attend the initial training program designed for educators, primarily focusing on building positive relationships with students to create a more connected and supportive classroom environment, emphasizing social-emotional learning and relationship-driven classroom management techniques. Ongoing training and check-ins are completed on a regular basis with designated staff members.

### 8. Teacher Support During Implementation

California Online Public Schools teachers are all assigned supervisors. The supervisors are tasked with monitoring and supporting the teachers during their implementation of professional development activities. They will meet as often as twice a month to ensure implementation is on track.

This table displays the number of school days dedicated to staff development and continuous improvement.

| Subject  | 2022-23 | 2023-24 | 2024-25 |
|--|---------|---------|---------|
| <b>Number of school days dedicated to Staff Development and Continuous Improvement</b> | 20      | 20      | 20      |



# California Online Public Schools Monterey Bay

## 2023-2024 School Accountability Report Card (Published During the 2024-2025 School Year)

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

**Admission Requirements for the University of California (UC)**

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

**Admission Requirements for the California State University (CSU)**

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

**2024-25 School Contact Information**

|  |  |
|--|--|
| <b>School Name</b>                       | California Online Public Schools Monterey Bay  |
| <b>Street</b>                            | 108 Whispering Pines Dr., Ste. 115   |
| <b>City, State, Zip</b>                  | Scotts Valley, CA 95066  |
| <b>Phone Number</b>                      | 831-200-1006   |
| <b>Principal</b>                         | Dr. Richard Savage, Superintendent   |
| <b>Email Address</b>                     | <a href="mailto:superintendent@californiaops.org">superintendent@californiaops.org</a> |
| <b>School Website</b>                    | <a href="https://californiaops.org/">https://californiaops.org/</a>                    |
| <b>Grade Span</b>                        |  |
| <b>County-District-School (CDS) Code</b> | 44-75432-0139410   |

**2024-25 District Contact Information**

|                         |   |
|-------------------------|---|
| <b>District Name</b>    | Scotts Valley Unified School District   |
| <b>Phone Number</b>     | (831) 438-1820  |
| <b>Superintendent</b>   | Tanya Krause  |
| <b>Email Address</b>    | <a href="mailto:tkrause@scottsvalleysd.org">tkrause@scottsvalleysd.org</a>    |
| <b>District Website</b> | <a href="https://www.scottsvalleysd.org/">https://www.scottsvalleysd.org/</a> |

**2024-25 School Description and Mission Statement**

California Online Public Schools Monterey Bay, formerly California Connections Academy Monterey Bay, was authorized on February 26, 2019, by Scotts Valley Unified School District (SVUSD). Effective July 1, 2024, the school name change was approved. California Online Public Schools (CalOPS) began serving students on September 3, 2019, and serves students in Monterey, San Benito, San Mateo, Santa Clara, and Santa Cruz Counties.

The mission of California Online Public Schools is to foster compassionate global citizens using empathy, the highest educational standards, and cutting-edge resources to maximize student potential. This mission will be accomplished through a

## 2024-25 School Description and Mission Statement

uniquely individualized learning program that combines the best in virtual education with real connections among students, family, teachers, and the community to promote academic and emotional success for every learner. Every student will have a personalized learning plan and an entire team of experts committed to the student's successful fulfillment of that plan. California Online Public Schools is a high-quality, high-tech, high-interaction virtual "school without walls" that brings out the best in every student through Personalized Performance Learning.

California Online Public Schools Monterey Bay is tailor-made for a diverse array of students who would benefit from a quality alternative to the traditional brick-and-mortar classroom. These include students whose families seek direct involvement in their education; students who are homebound due to illness or disability; exceptional students who are far ahead of or far behind their peers in school; young people pursuing artistic or athletic careers that require a flexible school schedule; students in group homes or institutions; and students at risk of academic failure who may particularly benefit from intensive, personalized instruction.

California Online Public Schools Monterey Bay represents an outstanding educational choice for families in Santa Cruz County and contiguous counties. Students will benefit from instruction that is individualized, personalized, and flexible. The ultimate focus of this "high-tech, high-interaction" instructional model is student achievement. The California Online Public Schools Board approves the online school platform, curriculum, and other services necessary for student success. Parents pay no tuition for their students to attend California Online Public Schools. Students are considered to be enrolled in a full-time public school. California Online Public Schools Monterey Bay provides access to ebooks and other instructional materials and equipment. Students are expected to take all state-mandated standardized tests.

## About this School

### 2023-24 Student Enrollment by Grade Level

| Grade Level | Number of Students |
|-------------|--------------------|
|-------------|--------------------|

### 2023-24 Student Enrollment by Student Group

| Student Group | Percent of Total Enrollment |
|---------------|-----------------------------|
|---------------|-----------------------------|

## A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

## 2020-21 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments ("ineffective" under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments ("ineffective" under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2022-23 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

| Authorization/Assignment               | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Permits and Waivers                    |         |         |         |
| Misassignments                         |         |         |         |
| Vacant Positions                       |         |         |         |
| Total Teachers Without Credentials and |         |         |         |

### Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Credentialed Teachers Authorized on a Permit or Waiver |         |         |         |
| Local Assignment Options                               |         |         |         |
| Total Out-of-Field Teachers                            |         |         |         |

## Class Assignments

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| <b>Misassignments for English Learners</b><br>(a percentage of all the classes with English learners taught by teachers that are misassigned)              |         |         |         |
| <b>No credential, permit or authorization to teach</b><br>(a percentage of all the classes taught by teachers with no record of an authorization to teach) |         |         |         |

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

| Year and month in which the data were collected |   | 07/2024                     |  |
|---|---|-----------------------------|--|
| Subject   | Textbooks and Other Instructional Materials/year of Adoption  | From Most Recent Adoption ? | Percent Students Lacking Own Assigned Copy |
| <b>Reading/Language Arts</b>                    | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.' | Yes                         | 0  |
| <b>Mathematics</b>                              | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards,  | Yes                         | 0  |



|                               |  |     |   |
|-------------------------------|--|-----|---|
|                               | <p>California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p>  |     |   |
| <b>Science</b>                | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p> | Yes | 0 |
| <b>History-Social Science</b> | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional</p>  | Yes | 0 |

|                         |   |     |   |
|-------------------------|---|-----|---|
|                         | alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’  |     |   |
| <b>Foreign Language</b> | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’ | Yes | 0 |
| <b>Health</b>           | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton  | Yes | 0 |



|                                   |   |     |   |
|-----------------------------------|---|-----|---|
|                                   | Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.'  |     |   |
| <b>Visual and Performing Arts</b> | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.' | Yes | 0 |

Note: Cells with N/A values do not require data.

## School Facility Conditions and Planned Improvements

California Connections Academy Monterey Bay is a virtual school site and so does not have a physical facility, but it does share office space (e.g. for housing school records) with other California Connections Academy schools. These shared administrative offices are located in office space within relatively new commercial business parks in Ripon and San Juan Capistrano, CA.

**Year and month of the most recent FIT report**

N/A

| System Inspected  | Rate Good | Rate Fair | Rate Poor | Repair Needed and Action Taken or Planned |
|---|-----------|-----------|-----------|---|
| <b>Systems:</b><br>Gas Leaks, Mechanical/HVAC, Sewer                |           |           |           |   |
| <b>Interior:</b><br>Interior Surfaces                               |           |           |           |   |
| <b>Cleanliness:</b><br>Overall Cleanliness, Pest/Vermin Infestation |           |           |           |   |
| <b>Electrical</b>   |           |           |           |   |
| <b>Restrooms/Fountains:</b>   |           |           |           |   |

## School Facility Conditions and Planned Improvements

|   |  |  |  |  |
|---|--|--|--|--|
| Restrooms, Sinks/ Fountains   |  |  |  |  |
| <b>Safety:</b><br>Fire Safety, Hazardous Materials                            |  |  |  |  |
| <b>Structural:</b><br>Structural Damage, Roofs                                |  |  |  |  |
| <b>External:</b><br>Playground/School Grounds, Windows/<br>Doors/Gates/Fences |  |  |  |  |

## Overall Facility Rate

| Exemplary | Good | Fair | Poor |
|-----------|------|------|------|
|-----------|------|------|------|

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

| Subject   | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|---|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| English Language Arts/Literacy<br>(grades 3-8 and 11) |                   |                   |                     |                     |                  |                  |
| Mathematics<br>(grades 3-8 and 11)                    |                   |                   |                     |                     |                  |                  |

## 2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP<br>Student Groups                      | CAASPP<br>Total<br>Enrollment | CAASPP<br>Number<br>Tested | CAASPP<br>Percent<br>Tested | CAASPP<br>Percent<br>Not Tested | CAASPP<br>Percent<br>Met or<br>Exceeded |
|---|-------------------------------|----------------------------|-----------------------------|---------------------------------|---|
| All Students                                  |                               |                            |                             |                                 |   |
| Female  |                               |                            |                             |                                 |   |
| Male  |                               |                            |                             |                                 |   |
| American Indian or Alaska Native              |                               |                            |                             |                                 |   |
| Asian   |                               |                            |                             |                                 |   |
| Black or African American                     |                               |                            |                             |                                 |   |
| Filipino                                      |                               |                            |                             |                                 |   |
| Hispanic or Latino                            |                               |                            |                             |                                 |   |
| Native Hawaiian or Pacific Islander           |                               |                            |                             |                                 |   |
| Two or More Races                             |                               |                            |                             |                                 |   |
| White   |                               |                            |                             |                                 |   |
| English Learners                              |                               |                            |                             |                                 |   |
| Foster Youth                                  |                               |                            |                             |                                 |   |
| Homeless                                      |                               |                            |                             |                                 |   |
| Military                                      |                               |                            |                             |                                 |   |
| Socioeconomically Disadvantaged               |                               |                            |                             |                                 |   |
| Students Receiving Migrant Education Services |                               |                            |                             |                                 |   |
| Students with Disabilities                    |                               |                            |                             |                                 |   |

## 2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups                         | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students                                  |                         |                      |                       |                           |                                |
| Female  |                         |                      |                       |                           |                                |
| Male  |                         |                      |                       |                           |                                |
| American Indian or Alaska Native              |                         |                      |                       |                           |                                |
| Asian   |                         |                      |                       |                           |                                |
| Black or African American                     |                         |                      |                       |                           |                                |
| Filipino                                      |                         |                      |                       |                           |                                |
| Hispanic or Latino                            |                         |                      |                       |                           |                                |
| Native Hawaiian or Pacific Islander           |                         |                      |                       |                           |                                |
| Two or More Races                             |                         |                      |                       |                           |                                |
| White   |                         |                      |                       |                           |                                |
| English Learners                              |                         |                      |                       |                           |                                |
| Foster Youth                                  |                         |                      |                       |                           |                                |
| Homeless                                      |                         |                      |                       |                           |                                |
| Military                                      |                         |                      |                       |                           |                                |
| Socioeconomically Disadvantaged               |                         |                      |                       |                           |                                |
| Students Receiving Migrant Education Services |                         |                      |                       |                           |                                |
| Students with Disabilities                    |                         |                      |                       |                           |                                |

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| Subject                                  | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|--|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| Science<br>(grades 5, 8 and high school) |                   |                   |                     |                     |                  |                  |

## 2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Student Group                                 | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|---|------------------|---------------|----------------|--------------------|-------------------------|
| All Students                                  |                  |               |                |                    |                         |
| Female  |                  |               |                |                    |                         |
| Male  |                  |               |                |                    |                         |
| American Indian or Alaska Native              |                  |               |                |                    |                         |
| Asian   |                  |               |                |                    |                         |
| Black or African American                     |                  |               |                |                    |                         |
| Filipino                                      |                  |               |                |                    |                         |
| Hispanic or Latino                            |                  |               |                |                    |                         |
| Native Hawaiian or Pacific Islander           |                  |               |                |                    |                         |
| Two or More Races                             |                  |               |                |                    |                         |
| White   |                  |               |                |                    |                         |
| English Learners                              |                  |               |                |                    |                         |
| Foster Youth                                  |                  |               |                |                    |                         |
| Homeless                                      |                  |               |                |                    |                         |
| Military                                      |                  |               |                |                    |                         |
| Socioeconomically Disadvantaged               |                  |               |                |                    |                         |
| Students Receiving Migrant Education Services |                  |               |                |                    |                         |
| Students with Disabilities                    |                  |               |                |                    |                         |

## 2023-24 Career Technical Education Programs

California Online Public Schools Monterey Bay offers several CTE courses. The courses are designed to be high-interest and also focused on career preparation. All students are eligible to take these courses, and our counseling staff works diligently to match the courses to student interests when including them in a schedule. CTE courses offered at California Online Public Schools are as follows:

Advertising and Sales Promotion  
 Careers in Criminal Justice A  
 Careers in Criminal Justice B  
 College and Career Preparation A  
 College and Career Preparation B  
 Computer Applications A  
 Computer Applications B  
 Computing for College and Careers  
 Cosmetology A  
 Cosmetology B  
 Culinary Arts 1 A  
 Culinary Arts 1 B  
 Culinary Arts 2 A  
 Culinary Arts 2 B

## 2023-24 Career Technical Education Programs

Early Childhood Education A  
 Early Childhood Education B  
 Entrepreneurship A  
 Entrepreneurship B  
 Game Design in Unity A  
 Game Design in Unity B  
 Health Science A  
 Health Science B  
 Introduction to Computer Science in JavaScript A  
 Introduction to Computer Science in JavaScript B  
 Medical Terminology  
 Principles of Business, Marketing and Finance A  
 Principles of Business, Marketing and Finance B  
 Principles of Public Service: To Serve and Protect A  
 Principles of Public Service: To Serve and Protect B  
 Python Programming A  
 Python Programming B  
 Social Problems A  
 Social Problems B  
 Web Design A  
 Web Design B  
 AP Computer Science A A  
 AP Computer Science A B

## 2023-24 Career Technical Education (CTE) Participation

| Measure   | CTE Program Participation |
|---|---------------------------|
| Number of Pupils Participating in CTE   |                           |
| Percent of Pupils that Complete a CTE Program and Earn a High School Diploma  |                           |
| Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education |                           |

## Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

| UC/CSU Course Measure   | Percent |
|---|---------|
| 2023-24 Pupils Enrolled in Courses Required for UC/CSU Admission          |         |
| 2022-23 Graduates Who Completed All Courses Required for UC/CSU Admission |         |



**B. Pupil Outcomes****State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

**2023-24 California Physical Fitness Test Results**

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Grade Level | Component 1:<br>Aerobic Capacity | Component 2:<br>Abdominal<br>Strength and<br>Endurance | Component 3:<br>Trunk Extensor<br>and Strength and<br>Flexibility | Component 4:<br>Upper Body<br>Strength and<br>Endurance | Component 5:<br>Flexibility |
|-------------|----------------------------------|--|---|---|-----------------------------|
| Grade 5     | 88                               | 88   | 88  | 88  | 88                          |
| Grade 7     | 39                               | 41   | 41  | 41  | 41                          |
| Grade 9     | 42                               | 42   | 43  | 43  | 43                          |

**C. Engagement****State Priority: Parental Involvement**

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

**2024-25 Opportunities for Parental Involvement**

Parents and other caretakers have the opportunity to be a part of their child's learning journey and play a critical role in student success. As a "Caretaker", parents help their children stay on track, assist with academic monitoring, support in-person socialization opportunities, and more. Teachers, along with parents, proactively identify and work to address student challenges as well as celebrate student successes. Parents monitor student attendance and lesson completion daily. To enhance student learning, parents have the opportunity to interact with teachers during normal school hours which in turn builds positive parent/teacher relationships. Middle school and high school parents are actively involved in progress monitoring and other relevant meetings as needed; these meetings are held at a frequency relevant to the needs of the student. Elementary parents are required to speak with homeroom teachers at least three times per school year and many typically do so more often.

Students and their parents are offered the opportunity to participate in a variety of school-sponsored activities, including official field trips, schoolwide social events, and college tours. Parents may be involved in supporting their children's philanthropic efforts such as those involved with the school's chapters of National Junior Honor Society and National Honor Society. Parents take part in the School Advisory Committee meetings, which advise the board and administration on topics such as Title programs and the LCAP. They also have the opportunity to take part in the Caretaker and Administration Collaboration Meeting that allows for a less formal conversation where parents can ask more in depth questions and further our discussion surrounding our school and school goals. Parents also have the opportunity to participate in the school's ELAC meetings which help guide our ELD program. A popular private Facebook page provides opportunities for parents to interact and communicate about a variety of topics.

The school's counseling team offers parent workshops that draw on building students' social-emotional learning skills: self-awareness, self-regulation, social awareness, responsible decision making, and relationship skills. Sessions take place throughout the school year and consist of information, engagement, open discussion, and a forum for caretakers to ask questions related to mental health. All new parents/Learning Coaches are provided access to an online orientation. Numerous supplemental orientations and live online sessions are offered to help new families transition easily into the school; new and

## 2024-25 Opportunities for Parental Involvement

returning families may also engage in online sessions dedicated to a myriad of topics such as how to best foster growth mindsets, understanding gifted students, and more. To further engage parents and enhance school operations, a parent satisfaction survey conducted by an independent third party firm serves to gather parent feedback annually. Parents are encouraged and reminded that the Technical Support team can be contacted by phone or via a link in the school's Educational Management System for assistance with technical issues, complaints, and concerns.

## C. Engagement

### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

#### Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

| Indicator       | School<br>2021-22 | School<br>2022-23 | School<br>2023-24 | District<br>2021-22 | District<br>2022-23 | District<br>2023-24 | State<br>2021-22 | State<br>2022-23 | State<br>2023-24 |
|-----------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|------------------|------------------|
| Dropout Rate    |                   |                   |                   |                     |                     |                     |                  |                  |                  |
| Graduation Rate |                   |                   |                   |                     |                     |                     |                  |                  |                  |

#### 2023-24 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at [www.cde.ca.gov/ds/ad/acgrinfo.asp](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

| Student Group                                 | Number of<br>Students in Cohort | Number of<br>Cohort Graduates | Cohort<br>Graduation Rate |
|---|---------------------------------|-------------------------------|---------------------------|
| All Students                                  |                                 |                               |                           |
| Female  |                                 |                               |                           |
| Male  |                                 |                               |                           |
| Non-Binary                                    |                                 |                               |                           |
| American Indian or Alaska Native              |                                 |                               |                           |
| Asian   |                                 |                               |                           |
| Black or African American                     |                                 |                               |                           |
| Filipino                                      |                                 |                               |                           |
| Hispanic or Latino                            |                                 |                               |                           |
| Native Hawaiian or Pacific Islander           |                                 |                               |                           |
| Two or More Races                             |                                 |                               |                           |
| White   |                                 |                               |                           |
| English Learners                              |                                 |                               |                           |
| Foster Youth                                  |                                 |                               |                           |
| Homeless                                      |                                 |                               |                           |
| Socioeconomically Disadvantaged               |                                 |                               |                           |
| Students Receiving Migrant Education Services |                                 |                               |                           |
| Students with Disabilities                    |                                 |                               |                           |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2023-24 Chronic Absenteeism by Student Group

| Student Group                                 | Cumulative Enrollment | Chronic Absenteeism Eligible Enrollment | Chronic Absenteeism Count | Chronic Absenteeism Rate |
|---|-----------------------|---|---------------------------|--------------------------|
| All Students                                  |                       |   |                           |                          |
| Female  |                       |   |                           |                          |
| Male  |                       |   |                           |                          |
| Non-Binary                                    |                       |   |                           |                          |
| American Indian or Alaska Native              |                       |   |                           |                          |
| Asian   |                       |   |                           |                          |
| Black or African American                     |                       |   |                           |                          |
| Filipino                                      |                       |   |                           |                          |
| Hispanic or Latino                            |                       |   |                           |                          |
| Native Hawaiian or Pacific Islander           |                       |   |                           |                          |
| Two or More Races                             |                       |   |                           |                          |
| White   |                       |   |                           |                          |
| English Learners                              |                       |   |                           |                          |
| Foster Youth                                  |                       |   |                           |                          |
| Homeless                                      |                       |   |                           |                          |
| Socioeconomically Disadvantaged               |                       |   |                           |                          |
| Students Receiving Migrant Education Services |                       |   |                           |                          |
| Students with Disabilities                    |                       |   |                           |                          |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## C. Engagement

### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data.

| Rate        | School 2021-22 | School 2022-23 | School 2023-24 | District 2021-22 | District 2022-23 | District 2023-24 | State 2021-22 | State 2022-23 | State 2023-24 |
|-------------|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| Suspensions |                |                |                |                  |                  |                  |               |               |               |
| Expulsions  |                |                |                |                  |                  |                  |               |               |               |

## 2023-24 Suspensions and Expulsions by Student Group

| Student Group                                 | Suspensions Rate | Expulsions Rate |
|---|------------------|-----------------|
| All Students                                  |                  |                 |
| Female  |                  |                 |
| Male  |                  |                 |
| Non-Binary                                    |                  |                 |
| American Indian or Alaska Native              |                  |                 |
| Asian   |                  |                 |
| Black or African American                     |                  |                 |
| Filipino                                      |                  |                 |
| Hispanic or Latino                            |                  |                 |
| Native Hawaiian or Pacific Islander           |                  |                 |
| Two or More Races                             |                  |                 |
| White   |                  |                 |
| English Learners                              |                  |                 |
| Foster Youth                                  |                  |                 |
| Homeless                                      |                  |                 |
| Socioeconomically Disadvantaged               |                  |                 |
| Students Receiving Migrant Education Services |                  |                 |
| Students with Disabilities                    |                  |                 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2024-25 School Safety Plan

Because our charter school is a virtual school, school safety issues differ from a traditional school. Students do not work from a school site but some administrators and support staff do work from an office location from time to time. For students, school safety issues typically include, but are not limited to, Internet safety as well as policies on bullying and harassment. California Online Public Schools provides a closed communication system, which helps ensure online safety for students. For staff members, common school safety issues addressed with training include Internet safety, students in distress, student, parent or staff bullying and harassment, and other topics. Emergency plans and workplace safety policies are also provided for school staff members who work in a school office. We do host in person events including field trips, festivals, state testing and graduation ceremonies. We do have a comprehensive safety plan that was board approved on February 6, 2024. The plan includes all elements required by Ed Code, including but not limited to: child abuse reporting, disaster and criminal incident procedures, and, discipline and due process for students. The school also has a safety committee that meets at regular intervals. We also offer staff CPR training and active shooter training. Additional information about school safety is available upon request.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

| Title                        | Ratio |
|------------------------------|-------|
| Pupils to Academic Counselor |       |

## 2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

| Title   | Number of FTE Assigned to School |
|---|----------------------------------|
| Counselor (Academic, Social/Behavioral or Career Development) |                                  |
| Library Media Teacher (Librarian)                             |                                  |
| Library Media Services Staff (Paraprofessional)               |                                  |
| Psychologist  |                                  |
| Social Worker   |                                  |
| Nurse   |                                  |
| Speech/Language/Hearing Specialist                            |                                  |
| Resource Specialist (non-teaching)                            |                                  |
| Other   |                                  |

## Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

| Level   | Total Expenditures Per Pupil | Expenditures Per Pupil (Restricted) | Expenditures Per Pupil (Unrestricted) | Average Teacher Salary |
|---|------------------------------|-------------------------------------|---------------------------------------|------------------------|
| School Site                                   | \$12,462                     | \$2,112                             | \$10,349                              | \$64,437               |
| District                                      | N/A                          | N/A                                 | N/A                                   | N/A                    |
| Percent Difference - School Site and District | N/A                          | N/A                                 |                                       | -1.3                   |
| State   | N/A                          | N/A                                 |                                       |                        |
| Percent Difference - School Site and State    | N/A                          | N/A                                 | 30.5                                  | -24.0                  |

## Fiscal Year 2023-24 Types of Services Funded

Programs provided by the school, in addition to the regular virtual program, include but are not limited to Gifted/Talented, Special Education, ELL support, academic remediation, and intervention programs (for Math at all grade levels and Math and ELA for elementary grade levels 3-5), and Career/Technical Education courses including a CTE Pathway.



## Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/csl/>.

| Category                                      | District Amount | State Average for Districts in Same Category |
|---|-----------------|--|
| Beginning Teacher Salary                      |                 |  |
| Mid-Range Teacher Salary                      |                 |  |
| Highest Teacher Salary                        |                 |  |
| Average Principal Salary (Elementary)         |                 |  |
| Average Principal Salary (Middle)             |                 |  |
| Average Principal Salary (High)               |                 |  |
| Superintendent Salary                         |                 |  |
| Percent of Budget for Teacher Salaries        |                 |  |
| Percent of Budget for Administrative Salaries |                 |  |

## 2023-24 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

|                                   |  |
|-----------------------------------|--|
| Percent of Students in AP Courses |  |
|-----------------------------------|--|

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

| Subject   | Number of AP Courses Offered |
|---|------------------------------|
| Computer Science  |                              |
| English   |                              |
| Fine and Performing Arts  |                              |
| Foreign Language  |                              |
| Mathematics   |                              |
| Science   |                              |
| Social Science  |                              |
| Total AP Courses Offered<br>Where there are student course enrollments of at least one student. |                              |

## Professional Development

All teachers have approximately 20 days each school year for professional development and training. In addition, Professional Learning Communities actively meet throughout the school year during time set aside for this important professional development activity, which supports student learning through data analysis and professional collaboration.

Training/Professional Learning Elements - The following training and professional learning programs are provided to California Online Public Schools Monterey Bay teachers and staff:

## Professional Development

### 1. LMS Orientation Courses

LMS Orientation Course: All teachers complete a self-guided orientation course. This course is delivered through the LMS online tutorials, sample lessons, and navigation tools. This course covers “the basics” staff need to know to effectively do their job. This includes effectively grading and providing meaningful feedback, monitoring progress, monitoring attendance, and effectively gauging school engagement. Upon successful completion of this course and its assessments, teachers are ready to begin. Teachers must complete this course with an overall score of 80% or higher.

### 2. California Online Public Schools Vector Trainings:

Staff are required to complete a series of training and assessments within the first 30 days of the school year or as deemed appropriate by Ed Code. These trainings include assessments that must meet a passing mark of 80% or better.

### 3. Curriculum Training and Professional Development:

Teachers receive training and professional development on their grade level appropriate adopted curriculum. These sessions are staggered throughout the school year and designed to help our teachers better serve their students and families in the online environment.

### 4. Mini Trainings:

Staff attend training that directly relates back to their current positions and job duties. These trains occur at a minimum monthly and are focussed on their specific job duties as it relates to our school goals and student and family service. These training sessions are recorded so staff can review them as necessary.

### 5. Additional Training and Professional Development:

Designated times throughout the school year, as deemed by the administration, staff are required to attend training that aligns with the school year cycle. These trainings include but are not limited to topics such as attendance tracking, communication, State Testing and Interim Assessments, etc.

### 6. University Online Instruction Courses:

CaliforniaOnline Public Schools offers up to \$5,250 per year per teacher in tuition reimbursement to support continuing education. Some restrictions apply including enrollment in an accredited program or degree path as well as successful completion of the course(s).

### 7. Capturing Kids' Hearts:

Staff attend the initial training program designed for educators, primarily focusing on building positive relationships with students to create a more connected and supportive classroom environment, emphasizing social-emotional learning and relationship-driven classroom management techniques. Ongoing training and check-ins are completed on a regular basis with designated staff members.

### 8. Teacher Support During Implementation

California Online Public Schools teachers are all assigned supervisors. The supervisors are tasked with monitoring and supporting the teachers during their implementation of professional development activities. They will meet as often as twice a month to ensure implementation is on track.

This table displays the number of school days dedicated to staff development and continuous improvement.

| Subject  | 2022-23 | 2023-24 | 2024-25 |
|--|---------|---------|---------|
| <b>Number of school days dedicated to Staff Development and Continuous Improvement</b> | 20      | 20      | 20      |

# California Online Public Schools Central Valley

## 2023-2024 School Accountability Report Card (Published During the 2024-2025 School Year)

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

**Admission Requirements for the University of California (UC)**

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

**Admission Requirements for the California State University (CSU)**

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

**2024-25 School Contact Information**

|  |   |
|--|---|
| <b>School Name</b>                       | California Online Public Schools Central Valley                     |
| <b>Street</b>                            | 5313 Road 39  |
| <b>City, State, Zip</b>                  | Alpaugh, Ca, 93201-0009   |
| <b>Phone Number</b>                      | 209-253-1208  |
| <b>Principal</b>                         | Dr. Richard Savage, Superintendent                                  |
| <b>Email Address</b>                     | superintendent@californiaops.org                                    |
| <b>School Website</b>                    | <a href="https://californiaops.org/">https://californiaops.org/</a> |
| <b>Grade Span</b>                        |   |
| <b>County-District-School (CDS) Code</b> | 54 718030112458   |

**2024-25 District Contact Information**

|                         |  |
|-------------------------|--|
| <b>District Name</b>    | Alpaugh Unified School District                            |
| <b>Phone Number</b>     | (559) 949-8413   |
| <b>Superintendent</b>   | Troy Hayes   |
| <b>Email Address</b>    | thayes@alpaugh.k12.ca.us                                   |
| <b>District Website</b> | <a href="http://www.alpaughusd.com">www.alpaughusd.com</a> |

**2024-25 School Description and Mission Statement**

California Online Public Schools Central Valley, formerly California Connections Academy Central Valley, was authorized in May of 2006 by Alpaugh Unified School District (AUSD). Effective July 1, 2024, the school name change was approved. California Online Public Schools (CalOPS) began serving students on September 5, 2006 and serves students in Fresno, Inyo, Kern, Kings, and Tulare Counties.

The mission of California Online Public Schools is to foster compassionate global citizens using empathy, the highest educational standards, and cutting-edge resources to maximize student potential. This mission will be accomplished through a

## 2024-25 School Description and Mission Statement

uniquely individualized learning program that combines the best in virtual education with real connections among students, family, teachers, and the community to promote academic and emotional success for every learner. Every student will have a personalized learning plan and an entire team of experts committed to the student's successful fulfillment of that plan. California Online Public Schools is a high-quality, high-tech, high-interaction virtual "school without walls" that brings out the best in every student through Personalized Performance Learning.

California Online Public Schools Central Valley is tailor-made for a diverse array of students who would benefit from a quality alternative to the traditional brick-and-mortar classroom. These include students whose families seek direct involvement in their education; students who are homebound due to illness or disability; exceptional students who are far ahead of or far behind their peers in school; young people pursuing artistic or athletic careers that require a flexible school schedule; students in group homes or institutions; and students at risk of academic failure who may particularly benefit from intensive, personalized instruction.

California Online Public Schools Central Valley represents an outstanding educational choice for families in Tulare County and contiguous counties. Students will benefit from instruction that is individualized, personalized, and flexible. The ultimate focus of this "high-tech, high-interaction" instructional model is student achievement. The California Online Public Schools Board approves the online school platform, curriculum, and other services necessary for student success. Parents pay no tuition for their students to attend California Online Public Schools. Students are considered to be enrolled in a full-time public school. California Online Public Schools Central Valley provides access to ebooks and other instructional materials and equipment.. Students are expected to take all state-mandated standardized tests.

## About this School

### 2023-24 Student Enrollment by Grade Level

| Grade Level | Number of Students |
|-------------|--------------------|
|-------------|--------------------|

### 2023-24 Student Enrollment by Student Group

| Student Group | Percent of Total Enrollment |
|---------------|-----------------------------|
|---------------|-----------------------------|

## A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

## 2020-21 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2022-23 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

| Authorization/Assignment               | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Permits and Waivers                    |         |         |         |
| Misassignments                         |         |         |         |
| Vacant Positions                       |         |         |         |
| Total Teachers Without Credentials and |         |         |         |

### Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Credentialed Teachers Authorized on a Permit or Waiver |         |         |         |
| Local Assignment Options                               |         |         |         |
| Total Out-of-Field Teachers                            |         |         |         |



## Class Assignments

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| <b>Misassignments for English Learners</b><br>(a percentage of all the classes with English learners taught by teachers that are misassigned)              |         |         |         |
| <b>No credential, permit or authorization to teach</b><br>(a percentage of all the classes taught by teachers with no record of an authorization to teach) |         |         |         |

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

| Year and month in which the data were collected |   | 07/2024                     |  |
|---|---|-----------------------------|--|
| Subject   | Textbooks and Other Instructional Materials/year of Adoption  | From Most Recent Adoption ? | Percent Students Lacking Own Assigned Copy |
| <b>Reading/Language Arts</b>                    | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.' | Yes                         | 0.0 %                                      |
| <b>Mathematics</b>                              | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards,  | Yes                         | 0.0 %                                      |



|                               |  |     |       |
|-------------------------------|--|-----|-------|
|                               | <p>California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p>  |     |       |
| <b>Science</b>                | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p> | Yes | 0.0 % |
| <b>History-Social Science</b> | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis</p>   | Yes | 0.0 % |

|                         |   |     |       |
|-------------------------|---|-----|-------|
|                         | of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.'   |     |       |
| <b>Foreign Language</b> | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.' | Yes | 0.0 % |
| <b>Health</b>           | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources,   | Yes | 0.0 % |

|   |   |     |       |
|---|---|-----|-------|
|   | supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.'   |     |       |
| <b>Visual and Performing Arts</b>                 | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.' | Yes | 0.0 % |
| <b>Science Laboratory Equipment (grades 9-12)</b> | N/A   | N/A | 0.0 % |

Note: Cells with N/A values do not require data.

## School Facility Conditions and Planned Improvements

California Connections Academy Central Valley is a virtual school site and so does not have a physical facility, but it does share office space (e.g. for housing school records) with other California Connections Academy schools. These shared administrative offices are located in office space within relatively new commercial business parks in Ripon and San Juan Capistrano, CA.

**Year and month of the most recent FIT report**

N/A

| System Inspected  | Rate Good | Rate Fair | Rate Poor | Repair Needed and Action Taken or Planned |
|---|-----------|-----------|-----------|---|
| <b>Systems:</b><br>Gas Leaks, Mechanical/HVAC, Sewer                |           |           |           |   |
| <b>Interior:</b><br>Interior Surfaces                               |           |           |           |   |
| <b>Cleanliness:</b><br>Overall Cleanliness, Pest/Vermin Infestation |           |           |           |   |
| <b>Electrical</b>   |           |           |           |   |

## School Facility Conditions and Planned Improvements

|   |  |  |  |  |
|---|--|--|--|--|
| <b>Restrooms/Fountains:</b><br>Restrooms, Sinks/ Fountains                    |  |  |  |  |
| <b>Safety:</b><br>Fire Safety, Hazardous Materials                            |  |  |  |  |
| <b>Structural:</b><br>Structural Damage, Roofs                                |  |  |  |  |
| <b>External:</b><br>Playground/School Grounds, Windows/<br>Doors/Gates/Fences |  |  |  |  |

## Overall Facility Rate

| Exemplary | Good | Fair | Poor |
|-----------|------|------|------|
|-----------|------|------|------|

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

| Subject   | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|---|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| English Language Arts/Literacy<br>(grades 3-8 and 11) |                   |                   |                     |                     |                  |                  |
| Mathematics<br>(grades 3-8 and 11)                    |                   |                   |                     |                     |                  |                  |

## 2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP<br>Student Groups                      | CAASPP<br>Total<br>Enrollment | CAASPP<br>Number<br>Tested | CAASPP<br>Percent<br>Tested | CAASPP<br>Percent<br>Not Tested | CAASPP<br>Percent<br>Met or<br>Exceeded |
|---|-------------------------------|----------------------------|-----------------------------|---------------------------------|---|
| All Students                                  |                               |                            |                             |                                 |   |
| Female  |                               |                            |                             |                                 |   |
| Male  |                               |                            |                             |                                 |   |
| American Indian or Alaska Native              |                               |                            |                             |                                 |   |
| Asian   |                               |                            |                             |                                 |   |
| Black or African American                     |                               |                            |                             |                                 |   |
| Filipino                                      |                               |                            |                             |                                 |   |
| Hispanic or Latino                            |                               |                            |                             |                                 |   |
| Native Hawaiian or Pacific Islander           |                               |                            |                             |                                 |   |
| Two or More Races                             |                               |                            |                             |                                 |   |
| White   |                               |                            |                             |                                 |   |
| English Learners                              |                               |                            |                             |                                 |   |
| Foster Youth                                  |                               |                            |                             |                                 |   |
| Homeless                                      |                               |                            |                             |                                 |   |
| Military                                      |                               |                            |                             |                                 |   |
| Socioeconomically Disadvantaged               |                               |                            |                             |                                 |   |
| Students Receiving Migrant Education Services |                               |                            |                             |                                 |   |
| Students with Disabilities                    |                               |                            |                             |                                 |   |

## 2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP Student Groups                         | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students                                  |                         |                      |                       |                           |                                |
| Female  |                         |                      |                       |                           |                                |
| Male  |                         |                      |                       |                           |                                |
| American Indian or Alaska Native              |                         |                      |                       |                           |                                |
| Asian   |                         |                      |                       |                           |                                |
| Black or African American                     |                         |                      |                       |                           |                                |
| Filipino                                      |                         |                      |                       |                           |                                |
| Hispanic or Latino                            |                         |                      |                       |                           |                                |
| Native Hawaiian or Pacific Islander           |                         |                      |                       |                           |                                |
| Two or More Races                             |                         |                      |                       |                           |                                |
| White   |                         |                      |                       |                           |                                |
| English Learners                              |                         |                      |                       |                           |                                |
| Foster Youth                                  |                         |                      |                       |                           |                                |
| Homeless                                      |                         |                      |                       |                           |                                |
| Military                                      |                         |                      |                       |                           |                                |
| Socioeconomically Disadvantaged               |                         |                      |                       |                           |                                |
| Students Receiving Migrant Education Services |                         |                      |                       |                           |                                |
| Students with Disabilities                    |                         |                      |                       |                           |                                |

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| Subject                                  | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|--|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| Science<br>(grades 5, 8 and high school) |                   |                   |                     |                     |                  |                  |



## 2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Student Group                                 | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|---|------------------|---------------|----------------|--------------------|-------------------------|
| All Students                                  |                  |               |                |                    |                         |
| Female  |                  |               |                |                    |                         |
| Male  |                  |               |                |                    |                         |
| American Indian or Alaska Native              |                  |               |                |                    |                         |
| Asian   |                  |               |                |                    |                         |
| Black or African American                     |                  |               |                |                    |                         |
| Filipino                                      |                  |               |                |                    |                         |
| Hispanic or Latino                            |                  |               |                |                    |                         |
| Native Hawaiian or Pacific Islander           |                  |               |                |                    |                         |
| Two or More Races                             |                  |               |                |                    |                         |
| White   |                  |               |                |                    |                         |
| English Learners                              |                  |               |                |                    |                         |
| Foster Youth                                  |                  |               |                |                    |                         |
| Homeless                                      |                  |               |                |                    |                         |
| Military                                      |                  |               |                |                    |                         |
| Socioeconomically Disadvantaged               |                  |               |                |                    |                         |
| Students Receiving Migrant Education Services |                  |               |                |                    |                         |
| Students with Disabilities                    |                  |               |                |                    |                         |

## 2023-24 Career Technical Education Programs

California Online Public Schools Central Valley offers several CTE courses. The courses are designed to be high-interest and also focused on career preparation. All students are eligible to take these courses, and our counseling staff works diligently to match the courses to student interests when including them in a schedule. CTE courses offered at California Online Public Schools are as follows:

Advertising and Sales Promotion  
 Careers in Criminal Justice A  
 Careers in Criminal Justice B  
 College and Career Preparation A  
 College and Career Preparation B  
 Computer Applications A  
 Computer Applications B  
 Computing for College and Careers  
 Cosmetology A  
 Cosmetology B  
 Culinary Arts 1 A  
 Culinary Arts 1 B  
 Culinary Arts 2 A  
 Culinary Arts 2 B

## 2023-24 Career Technical Education Programs

Early Childhood Education A  
 Early Childhood Education B  
 Entrepreneurship A  
 Entrepreneurship B  
 Game Design in Unity A  
 Game Design in Unity B  
 Health Science A  
 Health Science B  
 Introduction to Computer Science in JavaScript A  
 Introduction to Computer Science in JavaScript B  
 Medical Terminology  
 Principles of Business, Marketing and Finance A  
 Principles of Business, Marketing and Finance B  
 Principles of Public Service: To Serve and Protect A  
 Principles of Public Service: To Serve and Protect B  
 Python Programming A  
 Python Programming B  
 Social Problems A  
 Social Problems B  
 Web Design A  
 Web Design B  
 AP Computer Science A A  
 AP Computer Science A B

## 2023-24 Career Technical Education (CTE) Participation

| Measure   | CTE Program Participation |
|---|---------------------------|
| Number of Pupils Participating in CTE   |                           |
| Percent of Pupils that Complete a CTE Program and Earn a High School Diploma  |                           |
| Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education |                           |

## Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

| UC/CSU Course Measure   | Percent |
|---|---------|
| 2023-24 Pupils Enrolled in Courses Required for UC/CSU Admission          |         |
| 2022-23 Graduates Who Completed All Courses Required for UC/CSU Admission |         |

**B. Pupil Outcomes****State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

**2023-24 California Physical Fitness Test Results**

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Grade Level | Component 1:<br>Aerobic Capacity | Component 2:<br>Abdominal<br>Strength and<br>Endurance | Component 3:<br>Trunk Extensor<br>and Strength and<br>Flexibility | Component 4:<br>Upper Body<br>Strength and<br>Endurance | Component 5:<br>Flexibility |
|-------------|----------------------------------|--|---|---|-----------------------------|
| Grade 5     | 77                               | 77   | 79  | 79  | 79                          |
| Grade 7     | 59                               | 63   | 65  | 65  | 65                          |
| Grade 9     | 51                               | 52   | 52  | 49  | 53                          |

**C. Engagement****State Priority: Parental Involvement**

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

**2024-25 Opportunities for Parental Involvement**

Parents and other caretakers have the opportunity to be a part of their child's learning journey and play a critical role in student success. As a "Caretaker", parents help their children stay on track, assist with academic monitoring, support in-person socialization opportunities, and more. Teachers, along with parents, proactively identify and work to address student challenges as well as celebrate student successes. Parents monitor student attendance and lesson completion daily. To enhance student learning, parents have the opportunity to interact with teachers during normal school hours which in turn builds positive parent/teacher relationships. Middle school and high school parents are actively involved in progress monitoring and other relevant meetings as needed; these meetings are held at a frequency relevant to the needs of the student. Elementary parents are required to speak with homeroom teachers at least three times per school year and many typically do so more often.

Students and their parents are offered the opportunity to participate in a variety of school-sponsored activities, including official field trips, schoolwide social events, and college tours. Parents may be involved in supporting their children's philanthropic efforts such as those involved with the school's chapters of National Junior Honor Society and National Honor Society. Parents take part in the School Advisory Committee meetings, which advise the board and administration on topics such as Title programs and the LCAP. They also have the opportunity to take part in the Caretaker and Administration Collaboration Meeting that allows for a less formal conversation where parents can ask more in depth questions and further our discussion surrounding our school and school goals. Parents also have the opportunity to participate in the school's ELAC meetings which help guide our ELD program. A popular private Facebook page provides opportunities for parents to interact and communicate about a variety of topics.

The school's counseling team offers parent workshops that draw on building students' social-emotional learning skills: self-awareness, self-regulation, social awareness, responsible decision making, and relationship skills. Sessions take place throughout the school year and consist of information, engagement, open discussion, and a forum for caretakers to ask questions related to mental health. All new parents/Learning Coaches are provided access to an online orientation. Numerous supplemental orientations and live online sessions are offered to help new families transition easily into the school; new and

## 2024-25 Opportunities for Parental Involvement

returning families may also engage in online sessions dedicated to a myriad of topics such as how to best foster growth mindsets, understanding gifted students, and more. To further engage parents and enhance school operations, a parent satisfaction survey conducted by an independent third party firm serves to gather parent feedback annually. Parents are encouraged and reminded that the Technical Support team can be contacted by phone or via a link in the school's Educational Management System for assistance with technical issues, complaints, and concerns.

## C. Engagement

### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

#### Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

| Indicator       | School<br>2021-22 | School<br>2022-23 | School<br>2023-24 | District<br>2021-22 | District<br>2022-23 | District<br>2023-24 | State<br>2021-22 | State<br>2022-23 | State<br>2023-24 |
|-----------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|------------------|------------------|
| Dropout Rate    |                   |                   |                   |                     |                     |                     |                  |                  |                  |
| Graduation Rate |                   |                   |                   |                     |                     |                     |                  |                  |                  |

#### 2023-24 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at [www.cde.ca.gov/ds/ad/acgrinfo.asp](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

| Student Group                                 | Number of<br>Students in Cohort | Number of<br>Cohort Graduates | Cohort<br>Graduation Rate |
|---|---------------------------------|-------------------------------|---------------------------|
| All Students                                  |                                 |                               |                           |
| Female  |                                 |                               |                           |
| Male  |                                 |                               |                           |
| Non-Binary                                    |                                 |                               |                           |
| American Indian or Alaska Native              |                                 |                               |                           |
| Asian   |                                 |                               |                           |
| Black or African American                     |                                 |                               |                           |
| Filipino                                      |                                 |                               |                           |
| Hispanic or Latino                            |                                 |                               |                           |
| Native Hawaiian or Pacific Islander           |                                 |                               |                           |
| Two or More Races                             |                                 |                               |                           |
| White   |                                 |                               |                           |
| English Learners                              |                                 |                               |                           |
| Foster Youth                                  |                                 |                               |                           |
| Homeless                                      |                                 |                               |                           |
| Socioeconomically Disadvantaged               |                                 |                               |                           |
| Students Receiving Migrant Education Services |                                 |                               |                           |
| Students with Disabilities                    |                                 |                               |                           |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2023-24 Chronic Absenteeism by Student Group

| Student Group                                 | Cumulative Enrollment | Chronic Absenteeism Eligible Enrollment | Chronic Absenteeism Count | Chronic Absenteeism Rate |
|---|-----------------------|---|---------------------------|--------------------------|
| All Students                                  |                       |   |                           |                          |
| Female  |                       |   |                           |                          |
| Male  |                       |   |                           |                          |
| Non-Binary                                    |                       |   |                           |                          |
| American Indian or Alaska Native              |                       |   |                           |                          |
| Asian   |                       |   |                           |                          |
| Black or African American                     |                       |   |                           |                          |
| Filipino                                      |                       |   |                           |                          |
| Hispanic or Latino                            |                       |   |                           |                          |
| Native Hawaiian or Pacific Islander           |                       |   |                           |                          |
| Two or More Races                             |                       |   |                           |                          |
| White   |                       |   |                           |                          |
| English Learners                              |                       |   |                           |                          |
| Foster Youth                                  |                       |   |                           |                          |
| Homeless                                      |                       |   |                           |                          |
| Socioeconomically Disadvantaged               |                       |   |                           |                          |
| Students Receiving Migrant Education Services |                       |   |                           |                          |
| Students with Disabilities                    |                       |   |                           |                          |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## C. Engagement

### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data.

| Rate        | School 2021-22 | School 2022-23 | School 2023-24 | District 2021-22 | District 2022-23 | District 2023-24 | State 2021-22 | State 2022-23 | State 2023-24 |
|-------------|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| Suspensions |                |                |                |                  |                  |                  |               |               |               |
| Expulsions  |                |                |                |                  |                  |                  |               |               |               |

## 2023-24 Suspensions and Expulsions by Student Group

| Student Group                                 | Suspensions Rate | Expulsions Rate |
|---|------------------|-----------------|
| All Students                                  |                  |                 |
| Female  |                  |                 |
| Male  |                  |                 |
| Non-Binary                                    |                  |                 |
| American Indian or Alaska Native              |                  |                 |
| Asian   |                  |                 |
| Black or African American                     |                  |                 |
| Filipino                                      |                  |                 |
| Hispanic or Latino                            |                  |                 |
| Native Hawaiian or Pacific Islander           |                  |                 |
| Two or More Races                             |                  |                 |
| White   |                  |                 |
| English Learners                              |                  |                 |
| Foster Youth                                  |                  |                 |
| Homeless                                      |                  |                 |
| Socioeconomically Disadvantaged               |                  |                 |
| Students Receiving Migrant Education Services |                  |                 |
| Students with Disabilities                    |                  |                 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2024-25 School Safety Plan

Because our charter school is a virtual school, school safety issues differ from a traditional school. Students do not work from a school site but some administrators and support staff do work from an office location from time to time. For students, school safety issues typically include, but are not limited to, Internet safety as well as policies on bullying and harassment. California Online Public Schools provides a closed communication system, which helps ensure online safety for students. For staff members, common school safety issues addressed with training include Internet safety, students in distress, student, parent or staff bullying and harassment, and other topics. Emergency plans and workplace safety policies are also provided for school staff members who work in a school office. We do host in person events including field trips, festivals, state testing and graduation ceremonies. We do have a comprehensive safety plan that was board approved on February 6, 2024. The plan includes all elements required by Ed Code, including but not limited to: child abuse reporting, disaster and criminal incident procedures, and, discipline and due process for students. The school also has a safety committee that meets at regular intervals. We also offer staff CPR training and active shooter training. Additional information about school safety is available upon request.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |



## 2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

| Title                        | Ratio |
|------------------------------|-------|
| Pupils to Academic Counselor |       |

## 2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

| Title   | Number of FTE Assigned to School |
|---|----------------------------------|
| Counselor (Academic, Social/Behavioral or Career Development) |                                  |
| Library Media Teacher (Librarian)                             |                                  |
| Library Media Services Staff (Paraprofessional)               |                                  |
| Psychologist  |                                  |
| Social Worker   |                                  |
| Nurse   |                                  |
| Speech/Language/Hearing Specialist                            |                                  |
| Resource Specialist (non-teaching)                            |                                  |
| Other   |                                  |

## Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

| Level   | Total Expenditures Per Pupil | Expenditures Per Pupil (Restricted) | Expenditures Per Pupil (Unrestricted) | Average Teacher Salary |
|---|------------------------------|-------------------------------------|---------------------------------------|------------------------|
| School Site                                   | \$12,235                     | \$2,921                             | \$9,404                               | \$64,437               |
| District                                      | N/A                          | N/A                                 | N/A                                   | N/A                    |
| Percent Difference - School Site and District | N/A                          | N/A                                 |                                       | -3.9                   |
| State   | N/A                          | N/A                                 |                                       |                        |
| Percent Difference - School Site and State    | N/A                          | N/A                                 | 21.1                                  | -19.0                  |

## Fiscal Year 2023-24 Types of Services Funded

Programs provided by the school, in addition to the regular virtual program, include but are not limited to Gifted/Talented, Special Education, ELL support, academic remediation, and intervention programs (for Math at all grade levels and Math and ELA for elementary grade levels 3-5), and Career/Technical Education courses including a CTE Pathway.

## Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/csl/>.

| Category                                      | District Amount | State Average for Districts in Same Category |
|---|-----------------|--|
| Beginning Teacher Salary                      |                 |  |
| Mid-Range Teacher Salary                      |                 |  |
| Highest Teacher Salary                        |                 |  |
| Average Principal Salary (Elementary)         |                 |  |
| Average Principal Salary (Middle)             |                 |  |
| Average Principal Salary (High)               |                 |  |
| Superintendent Salary                         |                 |  |
| Percent of Budget for Teacher Salaries        |                 |  |
| Percent of Budget for Administrative Salaries |                 |  |

## 2023-24 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

|                                   |  |
|-----------------------------------|--|
| Percent of Students in AP Courses |  |
|-----------------------------------|--|

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

| Subject  | Number of AP Courses Offered |
|--|------------------------------|
| Computer Science   |                              |
| English  |                              |
| Fine and Performing Arts   |                              |
| Foreign Language   |                              |
| Mathematics  |                              |
| Science  |                              |
| Social Science   |                              |
| <b>Total AP Courses Offered</b><br>Where there are student course enrollments of at least one student. |                              |

## Professional Development

All teachers have approximately 20 days each school year for professional development and training. In addition, Professional Learning Communities actively meet throughout the school year during time set aside for this important professional development activity, which supports student learning through data analysis and professional collaboration.

Training/Professional Learning Elements - The following training and professional learning programs are provided to California Online Public Schools Central Valley teachers and staff:

## Professional Development

### 1. LMS Orientation Courses

LMS Orientation Course: All teachers complete a self-guided orientation course. This course is delivered through the LMS online tutorials, sample lessons, and navigation tools. This course covers “the basics” staff need to know to effectively do their job. This includes effectively grading and providing meaningful feedback, monitoring progress, monitoring attendance, and effectively gauging school engagement. Upon successful completion of this course and its assessments, teachers are ready to begin. Teachers must complete this course with an overall score of 80% or higher.

### 2. California Online Public Schools Vector Trainings:

Staff are required to complete a series of training and assessments within the first 30 days of the school year or as deemed appropriate by Ed Code. These trainings include assessments that must meet a passing mark of 80% or better.

### 3. Curriculum Training and Professional Development:

Teachers receive training and professional development on their grade level appropriate adopted curriculum. These sessions are staggered throughout the school year and designed to help our teachers better serve their students and families in the online environment.

### 4. Mini Trainings:

Staff attend training that directly relates back to their current positions and job duties. These trains occur at a minimum monthly and are focussed on their specific job duties as it relates to our school goals and student and family service. These training sessions are recorded so staff can review them as necessary.

### 5. Additional Training and Professional Development:

Designated times throughout the school year, as deemed by the administration, staff are required to attend training that aligns with the school year cycle. These trainings include but are not limited to topics such as attendance tracking, communication, State Testing and Interim Assessments, etc.

### 6. University Online Instruction Courses:

CaliforniaOnline Public Schools offers up to \$5,250 per year per teacher in tuition reimbursement to support continuing education. Some restrictions apply including enrollment in an accredited program or degree path as well as successful completion of the course(s).

### 7. Capturing Kids' Hearts:

Staff attend the initial training program designed for educators, primarily focusing on building positive relationships with students to create a more connected and supportive classroom environment, emphasizing social-emotional learning and relationship-driven classroom management techniques. Ongoing training and check-ins are completed on a regular basis with designated staff members.

### 8. Teacher Support During Implementation

California Online Public Schools teachers are all assigned supervisors. The supervisors are tasked with monitoring and supporting the teachers during their implementation of professional development activities. They will meet as often as twice a month to ensure implementation is on track.

This table displays the number of school days dedicated to staff development and continuous improvement.

| Subject  | 2022-23 | 2023-24 | 2024-25 |
|--|---------|---------|---------|
| <b>Number of school days dedicated to Staff Development and Continuous Improvement</b> | 20      | 20      | 20      |

# California Online Public Schools Central Coast

## 2023-2024 School Accountability Report Card (Published During the 2024-2025 School Year)

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

**Admission Requirements for the University of California (UC)**

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

**Admission Requirements for the California State University (CSU)**

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

**2024-25 School Contact Information**

|  |   |
|--|---|
| <b>School Name</b>                       | California Online Public Schools Central Coast                      |
| <b>Street</b>                            | 2300 Highway 166  |
| <b>City, State, Zip</b>                  | New Cuyama, CA 93254  |
| <b>Phone Number</b>                      | 949-461-1667  |
| <b>Principal</b>                         | Dr. Richard Savage, Superintendent                                  |
| <b>Email Address</b>                     | superintendent@californiaops.org                                    |
| <b>School Website</b>                    | <a href="https://californiaops.org/">https://californiaops.org/</a> |
| <b>Grade Span</b>                        |   |
| <b>County-District-School (CDS) Code</b> | 42-75010-0138891  |

**2024-25 District Contact Information**

|                         |   |
|-------------------------|---|
| <b>District Name</b>    | Cuyama Joint Unified School District                                |
| <b>Phone Number</b>     | Alfonso Gamino  |
| <b>Superintendent</b>   | (661) 766-2293  |
| <b>Email Address</b>    | agamino@cuyamaunified.org   |
| <b>District Website</b> | <a href="https://cuyamaunified.org/">https://cuyamaunified.org/</a> |

**2024-25 School Description and Mission Statement**

California Online Public Schools Central Coast, formerly California Connections Academy Central Coast, was authorized on September 13, 2018, by Cuyama Joint Unified School District (CJUSD). Effective July 1, 2024, the school name change was approved. California Online Public Schools (CalOPS) began serving students on September 3, 2019 and serves students in Santa Barbara, San Luis Obispo, and Ventura Counties.

The mission of California Online Public Schools is to foster compassionate global citizens using empathy, the highest educational standards, and cutting-edge resources to maximize student potential. This mission will be accomplished through a

## 2024-25 School Description and Mission Statement

uniquely individualized learning program that combines the best in virtual education with real connections among students, family, teachers, and the community to promote academic and emotional success for every learner. Every student will have a personalized learning plan and an entire team of experts committed to the student's successful fulfillment of that plan. California Online Public Schools is a high-quality, high-tech, high-interaction virtual "school without walls" that brings out the best in every student through Personalized Performance Learning.

California Online Public Schools Central Coast is tailor-made for a diverse array of students who would benefit from a quality alternative to the traditional brick-and-mortar classroom. These include students whose families seek direct involvement in their education; students who are homebound due to illness or disability; exceptional students who are far ahead of or far behind their peers in school; young people pursuing artistic or athletic careers that require a flexible school schedule; students in group homes or institutions; and students at risk of academic failure who may particularly benefit from intensive, personalized instruction.

California Online Public Schools Central Coast represents an outstanding educational choice for families in Santa Barbara County and contiguous counties. Students will benefit from instruction that is individualized, personalized, and flexible. The ultimate focus of this "high-tech, high-interaction" instructional model is student achievement. The California Online Public Schools Board approves the online school platform, curriculum, and other services necessary for student success. Parents pay no tuition for their students to attend California Online Public Schools. Students are considered to be enrolled in a full-time public school. California Online Public Schools Central Coast provides access to ebooks and other instructional materials and equipment.. Students are expected to take all state-mandated standardized tests.

## About this School

### 2023-24 Student Enrollment by Grade Level

| Grade Level | Number of Students |
|-------------|--------------------|
|-------------|--------------------|

### 2023-24 Student Enrollment by Student Group

| Student Group | Percent of Total Enrollment |
|---------------|-----------------------------|
|---------------|-----------------------------|

## A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.



## 2020-21 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments ("ineffective" under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments ("ineffective" under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.



## 2022-23 Teacher Preparation and Placement

| Authorization/Assignment  | School Number | School Percent | District Number | District Percent | State Number | State Percent |
|---|---------------|----------------|-----------------|------------------|--------------|---------------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) |               |                |                 |                  |              |               |
| Intern Credential Holders Properly Assigned   |               |                |                 |                  |              |               |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA)                      |               |                |                 |                  |              |               |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)                         |               |                |                 |                  |              |               |
| Unknown/Incomplete/NA   |               |                |                 |                  |              |               |
| Total Teaching Positions  |               |                |                 |                  |              |               |

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

### Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

| Authorization/Assignment               | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Permits and Waivers                    |         |         |         |
| Misassignments                         |         |         |         |
| Vacant Positions                       |         |         |         |
| Total Teachers Without Credentials and |         |         |         |

### Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Credentialed Teachers Authorized on a Permit or Waiver |         |         |         |
| Local Assignment Options                               |         |         |         |
| Total Out-of-Field Teachers                            |         |         |         |

## Class Assignments

| Indicator  | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| <b>Misassignments for English Learners</b><br>(a percentage of all the classes with English learners taught by teachers that are misassigned)              |         |         |         |
| <b>No credential, permit or authorization to teach</b><br>(a percentage of all the classes taught by teachers with no record of an authorization to teach) |         |         |         |

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

| Year and month in which the data were collected |   | 7/2024                      |  |
|---|---|-----------------------------|--|
| Subject   | Textbooks and Other Instructional Materials/year of Adoption  | From Most Recent Adoption ? | Percent Students Lacking Own Assigned Copy |
| <b>Reading/Language Arts</b>                    | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.' | Yes                         | 0  |
| <b>Mathematics</b>                              | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards,  | Yes                         | 0  |

|                               |  |     |   |
|-------------------------------|--|-----|---|
|                               | <p>California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p>  |     |   |
| <b>Science</b>                | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state’s approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a ‘virtual classroom.’</p> | Yes | 0 |
| <b>History-Social Science</b> | <p>Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for “a” to “g” guidelines. The curriculum is updated regularly based on a rigorous analysis</p>   | Yes | 0 |

|                         |   |     |   |
|-------------------------|---|-----|---|
|                         | of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.'   |     |   |
| <b>Foreign Language</b> | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.' | Yes | 0 |
| <b>Health</b>           | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources,   | Yes | 0 |

|                                   |   |     |   |
|-----------------------------------|---|-----|---|
|                                   | supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.'   |     |   |
| <b>Visual and Performing Arts</b> | Charters are not mandated to use state-adopted curriculum. All students receive online and offline materials needed to complete their course of study. The Board of Directors approves the curriculum and instructional material selections annually. The adopted curriculum, including assessments, is aligned to the California Common Core State Standards, California Content Standards and Next Generation Science Standards, as adopted by the State Board of Education for English-Language Arts, Mathematics, Health Education, History-Social Science, Physical Education, Science, Visual and Performing Arts, and World Languages. Additional alignments are conducted for "a" to "g" guidelines. The curriculum is updated regularly based on a rigorous analysis of student performance on state standards as measured by state testing results and internal assessments. The high-quality curriculum integrates e-books, textbooks, lesson plans, and other content from a variety of leading publishers, including Benchmark, Discovery Education, and Houghton Mifflin Harcourt, which are already on the state's approved list. In addition to high-quality virtual and print resources, supplemental programs such as IXL, iReady, and Explore Learning are available to support students in their educational goals. LiveClass sessions, which provide for real-time web conferencing with individual and small groups of students using voice over IP, chat, electronic whiteboard, and shared web surfing, allow teachers and students to interact with one another in real-time in a 'virtual classroom.' | Yes | 0 |

Note: Cells with N/A values do not require data.

## School Facility Conditions and Planned Improvements

California Connections Academy Central Coast is a virtual school site and so does not have a physical facility, but it does share office space (e.g. for housing school records) with other California Connections Academy schools. These shared administrative offices are located in office space within relatively new commercial business parks in Ripon and San Juan Capistrano, CA.

**Year and month of the most recent FIT report**

N/A

| System Inspected  | Rate Good | Rate Fair | Rate Poor | Repair Needed and Action Taken or Planned |
|---|-----------|-----------|-----------|---|
| <b>Systems:</b><br>Gas Leaks, Mechanical/HVAC, Sewer                |           |           |           |   |
| <b>Interior:</b><br>Interior Surfaces                               |           |           |           |   |
| <b>Cleanliness:</b><br>Overall Cleanliness, Pest/Vermin Infestation |           |           |           |   |
| <b>Electrical</b>   |           |           |           |   |
| <b>Restrooms/Fountains:</b><br>Restrooms, Sinks/ Fountains          |           |           |           |   |

## School Facility Conditions and Planned Improvements

**Safety:**

Fire Safety, Hazardous Materials

**Structural:**

Structural Damage, Roofs

**External:**
Playground/School Grounds, Windows/  
Doors/Gates/Fences

## Overall Facility Rate

Exemplary

Good

Fair

Poor

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

**Statewide Assessments**

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

**College and Career Ready**

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

| Subject   | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|---|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| English Language Arts/Literacy<br>(grades 3-8 and 11) |                   |                   |                     |                     |                  |                  |
| Mathematics<br>(grades 3-8 and 11)                    |                   |                   |                     |                     |                  |                  |



## 2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP<br>Student Groups                      | CAASPP<br>Total<br>Enrollment | CAASPP<br>Number<br>Tested | CAASPP<br>Percent<br>Tested | CAASPP<br>Percent<br>Not Tested | CAASPP<br>Percent<br>Met or<br>Exceeded |
|---|-------------------------------|----------------------------|-----------------------------|---------------------------------|---|
| All Students                                  |                               |                            |                             |                                 |   |
| Female  |                               |                            |                             |                                 |   |
| Male  |                               |                            |                             |                                 |   |
| American Indian or Alaska Native              |                               |                            |                             |                                 |   |
| Asian   |                               |                            |                             |                                 |   |
| Black or African American                     |                               |                            |                             |                                 |   |
| Filipino                                      |                               |                            |                             |                                 |   |
| Hispanic or Latino                            |                               |                            |                             |                                 |   |
| Native Hawaiian or Pacific Islander           |                               |                            |                             |                                 |   |
| Two or More Races                             |                               |                            |                             |                                 |   |
| White   |                               |                            |                             |                                 |   |
| English Learners                              |                               |                            |                             |                                 |   |
| Foster Youth                                  |                               |                            |                             |                                 |   |
| Homeless                                      |                               |                            |                             |                                 |   |
| Military                                      |                               |                            |                             |                                 |   |
| Socioeconomically Disadvantaged               |                               |                            |                             |                                 |   |
| Students Receiving Migrant Education Services |                               |                            |                             |                                 |   |
| Students with Disabilities                    |                               |                            |                             |                                 |   |



## 2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| CAASPP<br>Student Groups                      | CAASPP<br>Total<br>Enrollment | CAASPP<br>Number<br>Tested | CAASPP<br>Percent<br>Tested | CAASPP<br>Percent<br>Not Tested | CAASPP<br>Percent<br>Met or<br>Exceeded |
|---|-------------------------------|----------------------------|-----------------------------|---------------------------------|---|
| All Students                                  |                               |                            |                             |                                 |   |
| Female  |                               |                            |                             |                                 |   |
| Male  |                               |                            |                             |                                 |   |
| American Indian or Alaska Native              |                               |                            |                             |                                 |   |
| Asian   |                               |                            |                             |                                 |   |
| Black or African American                     |                               |                            |                             |                                 |   |
| Filipino                                      |                               |                            |                             |                                 |   |
| Hispanic or Latino                            |                               |                            |                             |                                 |   |
| Native Hawaiian or Pacific Islander           |                               |                            |                             |                                 |   |
| Two or More Races                             |                               |                            |                             |                                 |   |
| White   |                               |                            |                             |                                 |   |
| English Learners                              |                               |                            |                             |                                 |   |
| Foster Youth                                  |                               |                            |                             |                                 |   |
| Homeless                                      |                               |                            |                             |                                 |   |
| Military                                      |                               |                            |                             |                                 |   |
| Socioeconomically Disadvantaged               |                               |                            |                             |                                 |   |
| Students Receiving Migrant Education Services |                               |                            |                             |                                 |   |
| Students with Disabilities                    |                               |                            |                             |                                 |   |

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

| Subject                                  | School<br>2022-23 | School<br>2023-24 | District<br>2022-23 | District<br>2023-24 | State<br>2022-23 | State<br>2023-24 |
|--|-------------------|-------------------|---------------------|---------------------|------------------|------------------|
| Science<br>(grades 5, 8 and high school) |                   |                   |                     |                     |                  |                  |

## 2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Student Group                                 | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|---|------------------|---------------|----------------|--------------------|-------------------------|
| All Students                                  |                  |               |                |                    |                         |
| Female  |                  |               |                |                    |                         |
| Male  |                  |               |                |                    |                         |
| American Indian or Alaska Native              |                  |               |                |                    |                         |
| Asian   |                  |               |                |                    |                         |
| Black or African American                     |                  |               |                |                    |                         |
| Filipino                                      |                  |               |                |                    |                         |
| Hispanic or Latino                            |                  |               |                |                    |                         |
| Native Hawaiian or Pacific Islander           |                  |               |                |                    |                         |
| Two or More Races                             |                  |               |                |                    |                         |
| White   |                  |               |                |                    |                         |
| English Learners                              |                  |               |                |                    |                         |
| Foster Youth                                  |                  |               |                |                    |                         |
| Homeless                                      |                  |               |                |                    |                         |
| Military                                      |                  |               |                |                    |                         |
| Socioeconomically Disadvantaged               |                  |               |                |                    |                         |
| Students Receiving Migrant Education Services |                  |               |                |                    |                         |
| Students with Disabilities                    |                  |               |                |                    |                         |

## 2023-24 Career Technical Education Programs

California Online Public Schools Central Coast offers several CTE courses. The courses are designed to be high-interest and also focused on career preparation. All students are eligible to take these courses, and our counseling staff works diligently to match the courses to student interests when including them in a schedule. CTE courses offered at California Online Public Schools are as follows:

Advertising and Sales Promotion  
 Careers in Criminal Justice A  
 Careers in Criminal Justice B  
 College and Career Preparation A  
 College and Career Preparation B  
 Computer Applications A  
 Computer Applications B  
 Computing for College and Careers  
 Cosmetology A  
 Cosmetology B  
 Culinary Arts 1 A  
 Culinary Arts 1 B  
 Culinary Arts 2 A  
 Culinary Arts 2 B

## 2023-24 Career Technical Education Programs

Early Childhood Education A  
 Early Childhood Education B  
 Entrepreneurship A  
 Entrepreneurship B  
 Game Design in Unity A  
 Game Design in Unity B  
 Health Science A  
 Health Science B  
 Introduction to Computer Science in JavaScript A  
 Introduction to Computer Science in JavaScript B  
 Medical Terminology  
 Principles of Business, Marketing and Finance A  
 Principles of Business, Marketing and Finance B  
 Principles of Public Service: To Serve and Protect A  
 Principles of Public Service: To Serve and Protect B  
 Python Programming A  
 Python Programming B  
 Social Problems A  
 Social Problems B  
 Web Design A  
 Web Design B  
 AP Computer Science A A  
 AP Computer Science A B

## 2023-24 Career Technical Education (CTE) Participation

| Measure   | CTE Program Participation |
|---|---------------------------|
| Number of Pupils Participating in CTE   |                           |
| Percent of Pupils that Complete a CTE Program and Earn a High School Diploma  |                           |
| Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education |                           |

## Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

| UC/CSU Course Measure   | Percent |
|---|---------|
| 2023-24 Pupils Enrolled in Courses Required for UC/CSU Admission          |         |
| 2022-23 Graduates Who Completed All Courses Required for UC/CSU Admission |         |

**B. Pupil Outcomes****State Priority: Other Pupil Outcomes**

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

**2023-24 California Physical Fitness Test Results**

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

| Grade Level | Component 1:<br>Aerobic Capacity | Component 2:<br>Abdominal<br>Strength and<br>Endurance | Component 3:<br>Trunk Extensor<br>and Strength and<br>Flexibility | Component 4:<br>Upper Body<br>Strength and<br>Endurance | Component 5:<br>Flexibility |
|-------------|----------------------------------|--|---|---|-----------------------------|
| Grade 5     | 70                               | --   | --  | --  | --                          |
| Grade 7     | --                               | --   | --  | --  | --                          |
| Grade 9     | --                               | --   | --  | --  | --                          |

**C. Engagement****State Priority: Parental Involvement**

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

**2024-25 Opportunities for Parental Involvement**

Parents and other caretakers have the opportunity to be a part of their child's learning journey and play a critical role in student success. As a "Caretaker", parents help their children stay on track, assist with academic monitoring, support in-person socialization opportunities, and more. Teachers, along with parents, proactively identify and work to address student challenges as well as celebrate student successes. Parents monitor student attendance and lesson completion daily. To enhance student learning, parents have the opportunity to interact with teachers during normal school hours which in turn builds positive parent/teacher relationships. Middle school and high school parents are actively involved in progress monitoring and other relevant meetings as needed; these meetings are held at a frequency relevant to the needs of the student. Elementary parents are required to speak with homeroom teachers at least three times per school year and many typically do so more often.

Students and their parents are offered the opportunity to participate in a variety of school-sponsored activities, including official field trips, schoolwide social events, and college tours. Parents may be involved in supporting their children's philanthropic efforts such as those involved with the school's chapters of National Junior Honor Society and National Honor Society. Parents take part in the School Advisory Committee meetings, which advise the board and administration on topics such as Title programs and the LCAP. They also have the opportunity to take part in the Caretaker and Administration Collaboration Meeting that allows for a less formal conversation where parents can ask more in depth questions and further our discussion surrounding our school and school goals. Parents also have the opportunity to participate in the school's ELAC meetings which help guide our ELD program. A popular private Facebook page provides opportunities for parents to interact and communicate about a variety of topics.

The school's counseling team offers parent workshops that draw on building students' social-emotional learning skills: self-awareness, self-regulation, social awareness, responsible decision making, and relationship skills. Sessions take place throughout the school year and consist of information, engagement, open discussion, and a forum for caretakers to ask questions related to mental health. All new parents/Learning Coaches are provided access to an online orientation. Numerous supplemental orientations and live online sessions are offered to help new families transition easily into the school; new and

## 2024-25 Opportunities for Parental Involvement

returning families may also engage in online sessions dedicated to a myriad of topics such as how to best foster growth mindsets, understanding gifted students, and more. To further engage parents and enhance school operations, a parent satisfaction survey conducted by an independent third party firm serves to gather parent feedback annually. Parents are encouraged and reminded that the Technical Support team can be contacted by phone or via a link in the school's Educational Management System for assistance with technical issues, complaints, and concerns.

## C. Engagement

### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

#### Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

| Indicator       | School<br>2021-22 | School<br>2022-23 | School<br>2023-24 | District<br>2021-22 | District<br>2022-23 | District<br>2023-24 | State<br>2021-22 | State<br>2022-23 | State<br>2023-24 |
|-----------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|------------------|------------------|
| Dropout Rate    |                   |                   |                   |                     |                     |                     |                  |                  |                  |
| Graduation Rate |                   |                   |                   |                     |                     |                     |                  |                  |                  |

#### 2023-24 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at [www.cde.ca.gov/ds/ad/acgrinfo.asp](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

| Student Group                                 | Number of<br>Students in Cohort | Number of<br>Cohort Graduates | Cohort<br>Graduation Rate |
|---|---------------------------------|-------------------------------|---------------------------|
| All Students                                  |                                 |                               |                           |
| Female  |                                 |                               |                           |
| Male  |                                 |                               |                           |
| Non-Binary                                    |                                 |                               |                           |
| American Indian or Alaska Native              |                                 |                               |                           |
| Asian   |                                 |                               |                           |
| Black or African American                     |                                 |                               |                           |
| Filipino                                      |                                 |                               |                           |
| Hispanic or Latino                            |                                 |                               |                           |
| Native Hawaiian or Pacific Islander           |                                 |                               |                           |
| Two or More Races                             |                                 |                               |                           |
| White   |                                 |                               |                           |
| English Learners                              |                                 |                               |                           |
| Foster Youth                                  |                                 |                               |                           |
| Homeless                                      |                                 |                               |                           |
| Socioeconomically Disadvantaged               |                                 |                               |                           |
| Students Receiving Migrant Education Services |                                 |                               |                           |
| Students with Disabilities                    |                                 |                               |                           |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2023-24 Chronic Absenteeism by Student Group

| Student Group                                 | Cumulative Enrollment | Chronic Absenteeism Eligible Enrollment | Chronic Absenteeism Count | Chronic Absenteeism Rate |
|---|-----------------------|---|---------------------------|--------------------------|
| All Students                                  |                       |   |                           |                          |
| Female  |                       |   |                           |                          |
| Male  |                       |   |                           |                          |
| Non-Binary                                    |                       |   |                           |                          |
| American Indian or Alaska Native              |                       |   |                           |                          |
| Asian   |                       |   |                           |                          |
| Black or African American                     |                       |   |                           |                          |
| Filipino                                      |                       |   |                           |                          |
| Hispanic or Latino                            |                       |   |                           |                          |
| Native Hawaiian or Pacific Islander           |                       |   |                           |                          |
| Two or More Races                             |                       |   |                           |                          |
| White   |                       |   |                           |                          |
| English Learners                              |                       |   |                           |                          |
| Foster Youth                                  |                       |   |                           |                          |
| Homeless                                      |                       |   |                           |                          |
| Socioeconomically Disadvantaged               |                       |   |                           |                          |
| Students Receiving Migrant Education Services |                       |   |                           |                          |
| Students with Disabilities                    |                       |   |                           |                          |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## C. Engagement

### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data.

| Rate        | School 2021-22 | School 2022-23 | School 2023-24 | District 2021-22 | District 2022-23 | District 2023-24 | State 2021-22 | State 2022-23 | State 2023-24 |
|-------------|----------------|----------------|----------------|------------------|------------------|------------------|---------------|---------------|---------------|
| Suspensions |                |                |                |                  |                  |                  |               |               |               |
| Expulsions  |                |                |                |                  |                  |                  |               |               |               |



## 2023-24 Suspensions and Expulsions by Student Group

| Student Group                                 | Suspensions Rate | Expulsions Rate |
|---|------------------|-----------------|
| All Students                                  |                  |                 |
| Female  |                  |                 |
| Male  |                  |                 |
| Non-Binary                                    |                  |                 |
| American Indian or Alaska Native              |                  |                 |
| Asian   |                  |                 |
| Black or African American                     |                  |                 |
| Filipino                                      |                  |                 |
| Hispanic or Latino                            |                  |                 |
| Native Hawaiian or Pacific Islander           |                  |                 |
| Two or More Races                             |                  |                 |
| White   |                  |                 |
| English Learners                              |                  |                 |
| Foster Youth                                  |                  |                 |
| Homeless                                      |                  |                 |
| Socioeconomically Disadvantaged               |                  |                 |
| Students Receiving Migrant Education Services |                  |                 |
| Students with Disabilities                    |                  |                 |

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2024-25 School Safety Plan

Because our charter school is a virtual school, school safety issues differ from a traditional school. Students do not work from a school site but some administrators and support staff do work from an office location from time to time. For students, school safety issues typically include, but are not limited to, Internet safety as well as policies on bullying and harassment. California Online Public Schools provides a closed communication system, which helps ensure online safety for students. For staff members, common school safety issues addressed with training include Internet safety, students in distress, student, parent or staff bullying and harassment, and other topics. Emergency plans and workplace safety policies are also provided for school staff members who work in a school office. We do host in person events including field trips, festivals, state testing and graduation ceremonies. We do have a comprehensive safety plan that was board approved on February 6, 2024. The plan includes all elements required by Ed Code, including but not limited to: child abuse reporting, disaster and criminal incident procedures, and, discipline and due process for students. The school also has a safety committee that meets at regular intervals. We also offer staff CPR training and active shooter training. Additional information about school safety is available upon request.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|

## 2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

| Subject               | Average Class Size | Number of Classes with 1-22 Students | Number of Classes with 23-32 Students | Number of Classes with 33+ Students |
|-----------------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| English Language Arts |                    |                                      |                                       |                                     |
| Mathematics           |                    |                                      |                                       |                                     |
| Science               |                    |                                      |                                       |                                     |
| Social Science        |                    |                                      |                                       |                                     |

## 2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

| Title                        | Ratio |
|------------------------------|-------|
| Pupils to Academic Counselor |       |

## 2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

| Title   | Number of FTE Assigned to School |
|---|----------------------------------|
| Counselor (Academic, Social/Behavioral or Career Development) |                                  |
| Library Media Teacher (Librarian)                             |                                  |
| Library Media Services Staff (Paraprofessional)               |                                  |
| Psychologist  |                                  |
| Social Worker   |                                  |
| Nurse   |                                  |
| Speech/Language/Hearing Specialist                            |                                  |
| Resource Specialist (non-teaching)                            |                                  |
| Other   |                                  |

## Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

| Level   | Total Expenditures Per Pupil | Expenditures Per Pupil (Restricted) | Expenditures Per Pupil (Unrestricted) | Average Teacher Salary |
|---|------------------------------|-------------------------------------|---------------------------------------|------------------------|
| School Site                                   | \$10,839                     | \$1,411                             | \$9,427                               | \$64,437               |
| District                                      | N/A                          | N/A                                 | N/A                                   | N/A                    |
| Percent Difference - School Site and District | N/A                          | N/A                                 |                                       |                        |
| State   | N/A                          | N/A                                 |                                       |                        |
| Percent Difference - School Site and State    | N/A                          | N/A                                 | 21.4                                  | -19.0                  |

## Fiscal Year 2023-24 Types of Services Funded

Programs provided by the school, in addition to the regular virtual program, include but are not limited to Gifted/Talented, Special Education, ELL support, academic remediation, and intervention programs (for Math at all grade levels and Math and ELA for elementary grade levels 3-5), and Career/Technical Education courses including a CTE Pathway.

## Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/csl/>.

| Category                                      | District Amount | State Average for Districts in Same Category |
|---|-----------------|--|
| Beginning Teacher Salary                      |                 |  |
| Mid-Range Teacher Salary                      |                 |  |
| Highest Teacher Salary                        |                 |  |
| Average Principal Salary (Elementary)         |                 |  |
| Average Principal Salary (Middle)             |                 |  |
| Average Principal Salary (High)               |                 |  |
| Superintendent Salary                         |                 |  |
| Percent of Budget for Teacher Salaries        |                 |  |
| Percent of Budget for Administrative Salaries |                 |  |

## 2023-24 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

|                                   |  |
|-----------------------------------|--|
| Percent of Students in AP Courses |  |
|-----------------------------------|--|

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

| Subject   | Number of AP Courses Offered |
|---|------------------------------|
| Computer Science  |                              |
| English   |                              |
| Fine and Performing Arts  |                              |
| Foreign Language  |                              |
| Mathematics   |                              |
| Science   |                              |
| Social Science  |                              |
| Total AP Courses Offered<br>Where there are student course enrollments of at least one student. |                              |

## Professional Development

All teachers have approximately 20 days each school year for professional development and training. In addition, Professional Learning Communities actively meet throughout the school year during time set aside for this important professional development activity, which supports student learning through data analysis and professional collaboration.

Training/Professional Learning Elements - The following training and professional learning programs are provided to California Online Public Schools Central Coast teachers and staff:

## Professional Development

### 1. LMS Orientation Courses

LMS Orientation Course: All teachers complete a self-guided orientation course. This course is delivered through the LMS online tutorials, sample lessons, and navigation tools. This course covers “the basics” staff need to know to effectively do their job. This includes effectively grading and providing meaningful feedback, monitoring progress, monitoring attendance, and effectively gauging school engagement. Upon successful completion of this course and its assessments, teachers are ready to begin. Teachers must complete this course with an overall score of 80% or higher.

### 2. California Online Public Schools Vector Trainings:

Staff are required to complete a series of training and assessments within the first 30 days of the school year or as deemed appropriate by Ed Code. These trainings include assessments that must meet a passing mark of 80% or better.

### 3. Curriculum Training and Professional Development:

Teachers receive training and professional development on their grade level appropriate adopted curriculum. These sessions are staggered throughout the school year and designed to help our teachers better serve their students and families in the online environment.

### 4. Mini Trainings:

Staff attend training that directly relates back to their current positions and job duties. These trains occur at a minimum monthly and are focussed on their specific job duties as it relates to our school goals and student and family service. These training sessions are recorded so staff can review them as necessary.

### 5. Additional Training and Professional Development:

Designated times throughout the school year, as deemed by the administration, staff are required to attend training that aligns with the school year cycle. These trainings include but are not limited to topics such as attendance tracking, communication, State Testing and Interim Assessments, etc.

### 6. University Online Instruction Courses:

CaliforniaOnline Public Schools offers up to \$5,250 per year per teacher in tuition reimbursement to support continuing education. Some restrictions apply including enrollment in an accredited program or degree path as well as successful completion of the course(s).

### 7. Capturing Kids' Hearts:

Staff attend the initial training program designed for educators, primarily focusing on building positive relationships with students to create a more connected and supportive classroom environment, emphasizing social-emotional learning and relationship-driven classroom management techniques. Ongoing training and check-ins are completed on a regular basis with designated staff members.

### 8. Teacher Support During Implementation

California Online Public Schools teachers are all assigned supervisors. The supervisors are tasked with monitoring and supporting the teachers during their implementation of professional development activities. They will meet as often as twice a month to ensure implementation is on track.

This table displays the number of school days dedicated to staff development and continuous improvement.

| Subject  | 2022-23 | 2023-24 | 2024-25 |
|--|---------|---------|---------|
| <b>Number of school days dedicated to Staff Development and Continuous Improvement</b> | 20      | 20      | 20      |

## Coversheet

### Approval of 2024 Multi-County Agency Biennial Notice (attached)

|                          |   |
|--------------------------|---|
| <b>Section:</b>          | IV. Consent Items   |
| <b>Item:</b>             | I. Approval of 2024 Multi-County Agency Biennial Notice (attached)                                      |
| <b>Purpose:</b>          | Vote  |
| <b>Submitted by:</b>     |   |
| <b>Related Material:</b> | 2024 Multi County Biennial Notice - Complete.pdf<br>220927 AMENDED CalOPS Conflict of Interest Code.pdf |

## 2024 Multi-County Agency Biennial Notice

Name of Agency: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone No. \_\_\_\_\_

Email: \_\_\_\_\_ Alternate Email: \_\_\_\_\_

Counties within Jurisdiction, or for Charter Schools, Counties in which the School is Chartered:  
(if more space is needed, include an attachment):

\_\_\_\_\_

No. of Employees\* \_\_\_\_\_ No. of Form 700 Filers\* \_\_\_\_\_

*\*Including board and committee members*

**Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.**

Please identify which statement accurately describes your agency's status.

- ☐ This agency has reviewed its conflict of interest code. The current code designates all positions which make or participate in making governmental decisions. The designated positions are assigned accurate disclosure categories that relate to the job duties of the respective positions. The code incorporates FPPC regulation 18730 so that all relevant Government Code Sections are referenced.
- ☐ This agency has reviewed its conflict of interest code and has determined that an amendment is necessary. An amendment may include the following:
- ☐ New positions which involve the making or participating in the making of decisions which may foreseeably have a material impact on a financial interest
  - ☐ Current designated positions need renaming or deletion
  - ☐ Statutorily required provisions of the code need to be addressed
  - ☐ Disclosure categories need revision

### Verification (to be completed if no amendment is required)

*This multi-county agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.*



\_\_\_\_\_  
Signature of Chief Executive Officer

\_\_\_\_\_  
Date

All multi-county agencies must complete and return this notice, including those agencies whose codes are currently under review. Please return this notice no later than **October 1, 2024** to the FPPC at [biennialnotice@fppc.ca.gov](mailto:biennialnotice@fppc.ca.gov) or 1102 Q Street, Suite 3050, Sacramento, CA 95811.

[www.fppc.ca.gov](http://www.fppc.ca.gov)  
 FPPC Advice: [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov) (866.275.3772)

Page 1 of 1





# List of Counties Served by California Online Public Schools

**Governed by the Board of Directors of California Online Public Schools**

|   |   |
|---|---|
| <b>California Online Public Schools<br/>Southern California</b> | <ul style="list-style-type: none"> <li>• Los Angeles</li> <li>• Orange</li> <li>• Riverside</li> <li>• San Bernardino</li> <li>• San Diego</li> </ul>   |
| <b>California Online Public Schools<br/>Central Coast</b>       | <ul style="list-style-type: none"> <li>• San Luis Obispo</li> <li>• Santa Barbara</li> <li>• Ventura</li> </ul>   |
| <b>California Online Public Schools<br/>Central Valley</b>      | <ul style="list-style-type: none"> <li>• Fresno</li> <li>• Inyo</li> <li>• Kern</li> <li>• Kings</li> <li>• Tulare</li> </ul>   |
| <b>California Online Public Schools<br/>Northern California</b> | <ul style="list-style-type: none"> <li>• Alameda</li> <li>• Amador</li> <li>• Calaveras</li> <li>• Contra Costa</li> <li>• Sacramento</li> <li>• San Joaquin</li> <li>• Stanislaus</li> </ul> |
| <b>California Online Public Schools<br/>Monterey Bay</b>        | <ul style="list-style-type: none"> <li>• Monterey</li> <li>• San Benito</li> <li>• San Mateo</li> <li>• Santa Clara</li> <li>• Santa Cruz</li> </ul>  |
| <b>California Online Public Schools<br/>North Bay</b>           | <ul style="list-style-type: none"> <li>• Colusa</li> <li>• Glenn</li> <li>• Lake</li> <li>• Mendocino</li> <li>• Napa</li> <li>• Sonoma</li> <li>• Yolo</li> </ul>                            |



## Conflict of Interest Code

### California Online Public Schools

California Online Public Schools non-profit Board of Directors operates the following charter schools to which this policy applies:

California Online Public Schools Central Coast  
California Online Public Schools Central Valley  
California Online Public Schools Monterey Bay  
California Online Public Schools North Bay  
California Online Public Schools Northern California  
California Online Public Schools Southern California

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**Amendment Approved by CalOPS Board of Directors December 5, 2019**  
**Amendment Approved by CalOPS Board of Directors September 27, 2022**  
**Reviewed June 2024**

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The Political Reform Act (Government Code § 81000 *et seq.*) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Sec. 18730) that contains the terms of a standard conflict-of-interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices designating positions and establishing disclosure categories, shall constitute the conflict-of-interest code for the **California Online Public Schools ("CalOPS")**.

Individuals holding designated positions shall file their statements of economic interests with CalOPS which will make the statements available for public inspection and reproduction. (Gov. Code § 81008.) Upon receipt of the statements for the members of the Board of Directors and the Superintendent, CalOPS shall make and retain copies and forward the originals to the Fair Political Practices Commission or shall cause these statements to be submitted directly through the electronic filing system of the Fair Political Practices Commission. Statements for all other designated employees shall be retained by CalOPS.

## Appendix to Conflict of Interest Code

### Designated Employees

| Designated Employees                         | Assigned Disclosure Categories |
|--|--------------------------------|
| Members of the Board of Directors            | 1, 2, 5                        |
| Principals                                   | 1, 3                           |
| Superintendent and Deputy Superintendent     | 1, 2, 5                        |
| Directors                                    | 1, 2, 5                        |
| Legal Counsel (Includes outside consultants) | 1, 2, 5                        |
| Consultants/New Positions                    | *                              |

\*Consultants and new positions, other than the Legal Counsel, shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

The President may determine in writing that a particular consultant or new position, although a “designated position,” is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirements described in this section. Such determination shall include a description of the consultant's or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The President's determination is a public record and shall be retained for public inspection by CalOPS in the same manner and location as this conflict-of-interest code. Nothing herein excuses any such consultant from any other provision of this conflict-of-interest code.

Note: The position of Legal Counsel is filled by outside consultants but who act in a staff capacity.

## Appendix to Conflict of Interest Code

### Category 1.

Designated positions assigned to this category must report:

- a. Interests in real property within the jurisdiction of the charter school(s) that are used by the charter school(s) or are of the type that could be leased or acquired by the charter school(s) as well as real property within two miles of the property used or the potential site.
- b. Investments and business positions in business entities and income (including receipt of gifts, loans, and travel payments) from sources of the type that engage in the lease, acquisition or disposal of real property or are engaged in building construction or design for school districts or charter schools.

### Category 2.

Designated positions assigned to this category must report:

Investments and business positions in business entities and income (including receipt of gifts, loans, and travel payments) from sources that are contractors engaged in the performance of work, training, consulting or services, or are sources that manufacture or sell supplies, instructional materials, machinery, equipment, or vehicles of the type utilized by the charter schools(s) or associated corporation.

### Category 3.

Designated positions assigned to this category must report:

Investments and business positions in business entities and income (including receipt of gifts, loans, and travel payments) from sources that are contractors engaged in the performance of work, training, consulting or services, or are sources that manufacture or sell supplies, instructional materials, machinery, equipment, or vehicles of the type utilized by the designated position's department. For the purposes of this category, a principal's department is his or her entire school and/or grade span.

### Category 4.

Designated positions assigned to this category must report:

Investments and business positions in business entities and income (including receipt of gifts, loans, and travel payments) from a business entity or nonprofit organization, if the source is of the type to receive grants or other funds from or through the charter school(s) or corporation.

### Category 5.

Designated positions assigned to this category must report:

Investments and business positions in business entities, and income (including receipt of gifts, loans, and travel payments) from sources that during the reporting period filed a claim or have a claim pending before the charter school(s) or corporation.

# Coversheet

## Approval of Updated Student Technology Policy (attached)

**Section:** IV. Consent Items  
**Item:** J. Approval of Updated Student Technology Policy (attached)  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:**  
Student Technology Policy and Acceptable Use Agreement (4894-3145-4653.v1) Approved 240910  
.docx.pdf



# Student Use of Technology Policy

## California Online Public Schools

California Online Public Schools non-profit Board of Directors operates the following charter schools to which this policy applies:

California Online Public Schools Central Coast  
 California Online Public Schools Central Valley  
 California Online Public Schools Monterey Bay  
 California Online Public Schools North Bay  
 California Online Public Schools Northern California  
 California Online Public Schools Southern California

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Updated July 2024

Approved by CalOPS Board September 10, 2024

Updated December 2024

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The Board of Directors of California Online Public Schools ("CalOPS" or the "Charter School") finds that new technologies are modifying the way in which information may be accessed, communicated and transferred. Those changes also alter instruction and student learning. The Charter School offers students access to technologies that may include Internet access, electronic mail, and equipment, such as computers, tablets, or other multimedia hardware. By its adoption of this Policy, the Board intends that technological resources provided by the Charter School be used in a safe, responsible, and proper manner in support of the instructional program and for the advancement of student learning.

## Definitions

- "*Educational purpose*" means classroom activities, research in academic subjects, career or professional development activities, Charter School approved personal research activities, or other purposes as defined by the Charter School from time to time.
- "*Inappropriate use*" means a use that is inconsistent with an educational purpose or that is in clear violation of this Policy and the Acceptable Use Agreement.
- "*Bullying*" means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, and including one or more acts committed by a pupil or group of pupils, directed toward one or more pupils that has or can be reasonably predicted to have one or more of the following effects:
  - Placing a reasonable pupil or pupils in fear of harm to that pupil's or those pupil's person or property.
  - Causing a reasonable pupil to experience a substantially detrimental effect on his or her physical or mental health.
  - Causing a reasonable pupil to experience substantial interference with his or her academic performance.
  - Causing a reasonable pupil to experience substantial interference with his or her ability to participate in or benefit from the services, activities, or privileges provided by the school.



- As used in connection with “bullying,” an “*electronic act*” means the creation or transmission originated on or off the schoolsite, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication, including, but not limited to, any of the following:
  - A message, text, sound, video, or image.
  - A post on a social network Internet Web site, including, but not limited to:
    - Posting to or creating a “*burn page*” (i.e., an Internet Web site created for the purpose of bullying).
    - Creating a credible impersonation of another actual pupil for the purpose of having one or more of the effects of bullying. To create a “*credible impersonation*” means to (knowingly and without consent) impersonate a pupil for the purpose of bullying the pupil and such that another pupil would reasonably believe, or has reasonably believed, that the pupil was or is the pupil who was impersonated.
    - Creating a false profile for the purpose of having one or more of the effects of bullying. A “*false profile*” means a profile of a fictitious pupil or a profile using the likeness or attributes of an actual pupil other than the pupil who created the false profile.
  - An act of cyber sexual bullying. The term “*cyber sexual bullying*” means the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording by a pupil to another pupil or to school personnel by means of an electronic act that has or can be reasonably predicted to have one or more of the effects of bullying. A photograph or other visual recording, as described above, shall include the depiction of a nude, semi-nude, or sexually explicit photograph or other visual recording of a minor where the minor is identifiable from the photograph, visual recording, or other electronic act. The term “*cyber sexual bullying*” does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.
- “*Artificial Intelligence (AI)*” means computer systems or software that perform tasks requiring human intelligence, including but not limited to learning, decision-making, and language processing. Some “*AI tools*” falling under this category include:
  - “*Large Language Models (LLMs)*” are a type of AI that processes and generates human-like text based on vast amounts of data. LLMs can understand, converse, translate, and create content in natural language.
  - “*Machine Learning*” is a subset of AI that involves computers learning from data without being explicitly programmed for specific tasks.
  - “*Natural Language Processing (NLP)*” is AI’s ability to understand and generate human language.
  - “*Generative AI*” is any AI technology that can generate new content, including text, images, audio, and video, based on their training data. These tools can be used for creative and educational purposes but must be used with consideration for accuracy, appropriateness, and originality.

## Approved Use of Charter School Technology

Use of Charter School equipment and access to the Internet via Charter School equipment and resource networks is intended to serve and pursue educational goals and purposes. Student use of the Internet is therefore limited to only those activities that further or enhance the delivery of an educational purpose. Students and staff have a duty to use Charter School resources only in a manner specified in the Policy.



## Artificial Intelligence (AI)

Use of AI tools should be in support of students' critical thinking and academic skill development, supplementing the educational process without undermining the integrity of academic work. Responsible uses will vary depending on the context, such as a classroom activity or assignment. Teachers will clarify if, when, and how AI tools will be used. Student disclosure on use of AI is required in all capacities, and citations regarding AI usage may be necessary. Any assignment that is found to have used generative AI tools in unauthorized ways is subject to school policy. If a student is in doubt about permitted usage, please ask for clarification. The Charter School will ensure compliance with applicable laws and regulations regarding data security and privacy.

## Internet Subsidy

California Online Public School families can elect to receive a subsidy for their internet use. The subsidy is designed to cover the portion of internet needed for participation in our school. The subsidy is awarded on a per-family basis, not a per-student basis, and is paid via a mailed check. For the household to receive the internet subsidy, the following information is provided to the third-party vendor contracted to issue the check: payee name, email address, and mailing address. No other information will be provided to such third-party vendors.

The subsidy will be determined based on need and will be paid out three times during the year through a third-party vendor contracted through California Online Public Schools. If the family starts school after the first day of any of the three payment periods, then the payments are prorated. Families must be enrolled at the time of the disbursement to be eligible. The checks will be sent according to the approximate schedule listed below:

| Check Number | Approximate Cut Off Date for Payment Disbursement | Month Payment Check is Issued | Months the Payment Covers    |
|--------------|---|-------------------------------|------------------------------|
| 1            | November 20                                       | December                      | September, October, November |
| 2            | February 20                                       | March                         | December, January, February  |
| 3            | May 20  | June                          | March, April, May            |

## School Issued Property

California Online Public Schools are publicly funded charter schools and provide a complete course of study upon completion of the placement process. Lesson instructions are online and CalOPS provides access to curricular materials, such as textbooks and workbooks, in an online format. Students also receive any required supplemental materials. Please contact the School if you believe you are missing any required supplies. In some cases, a course may require certain additional materials. The School will provide you with a list of those materials at the time you begin the course. Please review those materials lists. If you do not have access to some or any of the materials, please contact your teacher so that an alternative can be suggested, or the needed materials may be provided to you.

In accordance with the organization's Independent Study Policy and Master Agreement, the school will ask to verify that students have access to devices and connectivity needed to successfully complete the program. The School provides one computer per student.

## Notice and Acceptable Use Agreement

The Charter School shall notify students and parents/guardians about authorized uses of Charter School computers, user obligations and responsibilities, and consequences for unauthorized use and/or unlawful activities.





Before a student is authorized to use the Charter School's technological resources, the student and the student's parent/guardian shall sign and return the Acceptable Use Agreement specifying user obligations and responsibilities. In that agreement, the student and the student's parent/guardian shall agree not to hold the Charter School or any Charter School staff responsible for the failure of any technology protection measures, violations of copyright restrictions, or user mistakes or negligence. They shall also agree to indemnify and hold harmless the Charter School and Charter School personnel for any damages or costs incurred.

## Safety

The Charter School shall ensure that all Charter School computers with Internet access have a technology protection measure that blocks or filters Internet access to websites that have no educational purpose and/or contain visual depictions that are obscene, constitute child pornography, or that are harmful to minors. While the Charter School is able to exercise reasonable control over content created and purchased by the Charter School, it has limited control over content accessed via the internet and no filtering system is 100% effective. Neither the Charter School nor its staff shall be responsible for the failure of any technology protection measures, violations of copyright restrictions, or user mistakes, misuse or negligence.

To reinforce these measures, the Superintendent or designee shall implement rules and procedures designed to restrict students' access to harmful or inappropriate matter on the Internet and to ensure that students do not engage in unauthorized or unlawful online activities. Staff shall monitor students while they are using Charter School computers, laptops, or tablets to access the internet or online services on a Charter School campus and may have teacher aides, student aides, and volunteers assist in this monitoring. Parents/guardians are required to supervise and monitor their child's use of Charter School equipment including but not limited to their child's access to the internet and any online services through such equipment any and all times during which any Charter School equipment is being used by their child outside school facilities or school hours to ensure compliance with this policy.

The Superintendent or designee also shall establish regulations to address the safety and security of students and student information when using email, chat rooms, and other forms of direct electronic communication.

The Superintendent or designees shall provide age-appropriate instruction regarding safe and appropriate behavior on social networking sites, chat rooms, and other Internet services. Such instruction shall include, but not be limited to, maintaining the student's online reputation and ensuring their personal safety by keeping their personal information private, the dangers of posting personal information online, misrepresentation by online predators, how to report inappropriate or offensive content or threats, behaviors that constitute cyberbullying, and how to respond when subjected to cyberbullying.<sup>1</sup> Students are expected to follow safe practices when using Charter School technology.

Charter School advises students:

1. To never share passwords, personal data, or private photos online.
2. To think about what they are doing carefully before posting and by emphasizing that comments cannot be retracted once they are posted.
3. That personal information revealed on social media can be shared with anyone including parents, teachers, administrators, and potential employers. Students should never reveal information that would make them uncomfortable if the world had access to it.
4. To consider how it would feel receiving such comments before making comments about others online.

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<sup>1</sup>Refer to definitions provided at the beginning of this policy.



Students shall not use the Internet to perform any illegal act or to help others perform illegal acts. Illegal acts include, but are not limited to, any activities in violation of local, state, and federal law and/or accessing information designed to further criminal or dangerous activities. Such information includes, but is not limited to, information that if acted upon could cause damage, present a danger, or cause disruption to the Charter School, other students, or the community. Damaging, debilitating or disabling computers, computer networks or systems through the intentional or overuse of electronic distribution or the spreading of computer viruses or other harmful programs shall be prohibited. Any unauthorized online access to other computers by means of hacking into other computers, downloading hacker tools such as port scanners and password crackers designed to evade restrictions shall also be strictly prohibited.

Student use of Charter School computers to access social networking sites is not prohibited, but access is limited to educational purposes only. To the extent possible, the Superintendent or designee shall block access to such sites on Charter School computers with Internet access.

The Superintendent or designee shall oversee the maintenance of the Charter School's technological resources and may establish guidelines and limits on their use.

All employees shall receive a copy of this policy and the accompanying Acceptable Use Agreement describing expectations for appropriate use of the system and shall also be provided with information about the role of staff in supervising student use of technological resources. All employees shall comply with this policy and the Acceptable Use Agreement, in addition to any separate policies governing employee use of technology.

Student use of Charter School's computers, networks, and Internet services is a privilege, not a right. Compliance with the Charter School's policies and rules concerning computer use is mandatory. Students who violate these policies and rules may have their computer privileges limited and may be subject to discipline, including but not limited to suspension or expulsion per school policy.



## Acceptable Use Agreement

The Charter School believes that providing access to technology enhances the educational experience for students. However, student use of Charter School computers, networks, and Internet services is a privilege, not a right. To make that experience successful for everyone, students must abide by the following terms and conditions:

1. **Security.** Students shall not impair the security of Charter School technology resources. Students are expected to:
  - a. Safeguard all personal passwords. Students should not share passwords with others and should change passwords frequently. Students are expected to notify an administrator immediately if they believe their student account has been compromised.
  - b. Access technology only with their account or with a shared account as directed by their teacher and not to allow others to use their account or to use the accounts of others, with or without the account owner's authorization.
2. **Authorized Use.** Students may use Charter School technology resources when directed by a teacher, when technology has been designated for open student use, and for other educational purposes.
3. **Protection Measures.** While the Charter School is able to exercise reasonable control over content created and purchased by the Charter School, it has limited control over content accessed via the internet and no filtering system is 100% effective. Neither the Charter School nor its staff, employees, officers, directors or volunteers shall be responsible for the failure of any technology protection measures, violations of copyright restrictions, or user mistakes, misuse or negligence. The student and parent/guardian agree not to hold the Charter School or any Charter School staff, employees, officers, directors or volunteers responsible for the failure of any technology protection measures, violations of copyright restrictions, or user mistakes, misuse or negligence. They also agree to indemnify and hold harmless the Charter School, Charter School staff, employees, officers, directors and volunteers for any damages or costs incurred. Parents/guardians are required to supervise and monitor their child's use of Charter School equipment including but not limited to their child's access to the internet and any online services through such equipment any and all times during which any Charter School equipment is being used by their child outside school facilities or school hours to ensure compliance with this policy.
4. **Artificial Intelligence.** Students may use AI in a responsible and ethical manner, as defined in the Student Technology Policy and Suspension and Expulsion Policy. Students must respect copyright laws and intellectual property rights when using AI tools.
5. **Inappropriate Use.** Charter School technology, hardware, software and bandwidth are shared and limited resources and all users have an obligation to use those resources responsibly. Students are provided access to the Charter School technology primarily for educational purposes. Students shall not use Charter School technology or equipment for personal activities or for activities that violate Charter School policy or local law. These include but are not limited to:
  - a. Playing games or online gaming.
  - b. Downloading software, music, movies or other content in violation of licensing requirements, copyright or other intellectual property rights.
  - c. Installing software on Charter School equipment without the permission of a teacher or other authorized Charter School staff person.
  - d. Downloading, viewing or sharing inappropriate content, including pornographic, defamatory or otherwise offensive material.



- e. Conducting any activity that is in violation of Charter School policy, the student code of conduct or local, state or federal law.
  - f. Engaging in any activity that is harmful to other student(s), including the use of technology to harass, intimidate, bully or otherwise disrupt the educational process.
  - g. Conducting for-profit business.
  - h. Using hacking tools on the network or intentionally introducing malicious code or viruses into the Charter School's network.
  - i. Using any software or proxy service to obscure either the student's IP address or the sites that the student visits.
  - j. Disabling, bypassing, or attempting to disable or bypass any system monitoring, filtering or other security measures.
  - k. Accessing or attempting to access material or systems on the network that the student is not authorized to access.
  - l. Utilizing AI tools to conduct or support cheating, plagiarism, or any academic dishonesty.
  - m. Using generative AI content that is inappropriate, offensive, or harmful.
6. **No Expectation of Privacy.** Student acknowledges that computer equipment, Internet access networks, email accounts, and any other technology resources are owned by Charter School and provided to students for educational purposes. The Charter School may require staff to monitor and supervise all access to computer equipment, Internet access networks, and email accounts. To facilitate monitoring of activities, computer screens may be positioned so that they are visible to the staff member supervising the students. The Charter School reserves the right to access stored computer records and communications, files, and other data stored on Charter School equipment or sent over Charter School networks. Such communications, files, and data are not private and may be accessed during routine system maintenance; during inspection of Charter School equipment at the end of the school year/term or agreed upon use period; and review of individual files or monitoring of individual activity when there is a reasonable suspicion that the student is engaging in an inappropriate use.
7. **Disruptive Activity.** Students should not intentionally interfere with the performance of the Charter School's network or intentionally damage any Charter School technology resources.
8. **Unauthorized Networks.** Students may not create unauthorized wireless networks to access the Charter School's network. This includes establishing wireless access points, wireless routers and open networks on personal devices.
9. **Consequences of Inappropriate Use.** Students who violate this Agreement will be subject to discipline, which may include loss of access to Charter School technology resources and/or other appropriate disciplinary or legal action in accordance with the Student Code of Conduct and applicable laws.
10. **Technology Systems/Equipment Care.** Students are not permitted to have food or drink near computers/other technology and must keep equipment and assigned areas free of vandalism.

After reading the Student Use of Technology Policy and the Acceptable Use Agreement, please complete this form to indicate that you agree with the terms and conditions provided. The signature of both the student and parent/guardian are mandatory before access may be granted to the technologies available. This document, which incorporates the Use Procedure, reflects the entire agreement and understanding of all parties. Charter School encourages parents/guardians to discuss this Policy with their children to ensure their children understand and comply with this Policy.



**As a user of Charter School technologies, I have read Student Use of Technology Policy and hereby agree to comply with it and the Acceptable Use Agreement.**

I understand that computer use is a privilege and not a right. I understand that students who violate this policy in any way will be subject to a referral and possible suspension or expulsion. I understand that if a student willfully damages Charter School's property, including but not limited to Charter School's technology, equipment and networks, or fails to return Charter School's property that has been loaned to the student, the student's parents/guardians are liable for all damages caused by the student's misconduct up to an amount not to exceed ten thousand dollars (\$10,000), adjusted annually for inflation. After notifying the student's parent or guardian in writing of the student's alleged misconduct and affording the student due process, Charter School may withhold the student's grades, transcripts, and diploma until the damages have been paid or the property has been returned. If the student and the student's parent/guardian are unable to pay for the damages or to return the property, Charter School will provide a program of voluntary work for the minor in lieu of the payment of monetary damages. Upon completion of the voluntary work, the student's grades, transcripts and diploma will be released. A student over the age of majority shall be liable for the same. (Ed. Code § 48904).

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 Student Name (please print)

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 Grade

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 Student Signature

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 Date

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 Parent/Guardian Name (Please Print)

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 Parent/Guardian Signature

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 Date

### For School Employees Only

I have read, understand and agree to abide by the Student Use of Technology Policy and the Acceptable Use Agreement. I understand that the Charter School's policies, procedures, rules, and regulations which apply to students also apply to me as an adult user of the Charter School's technology, in addition to any separate policies governing employee use of technology.

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 Employee Signature

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 Date

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 Employee Name (Please Print)


# Coversheet

## Approval of First Interim Financial Reports (attached)

|                          |   |
|--------------------------|---|
| <b>Section:</b>          | V. Action Items   |
| <b>Item:</b>             | A. Approval of First Interim Financial Reports (attached) |
| <b>Purpose:</b>          | Vote  |
| <b>Submitted by:</b>     |   |
| <b>Related Material:</b> | 241210 CalOPS First Interim Financial Reports.pdf         |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report Certification**

Charter School Name: California Connections Acader  
 (continued) Southern California  
 CDS #: 30-66464-0106765  
 Charter Approving Entity: Capistrano Unified  
 County: Orange  
 Charter #: 0664  
 Fiscal Year: 2024/25

**CERTIFICATION OF FINANCIAL CONDITION**

- ☒ **POSITIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ **QUALIFIED CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ **NEGATIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)

Print  
 Name: LaChelle Carter Title: Director of Finance

To the County Superintendent of Schools:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of  
 Charter Approving Entity  
 (Original signature required)

Print  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

|  |  |
|--|--|
| <p><u>For Approving Entity:</u></p> <p>_____</p> <p>Name</p> <p>_____</p> <p>Title</p> <p>_____</p> <p>Phone</p> <p>_____</p> <p>E-mail</p> <p>_____</p> | <p><u>For Charter School:</u></p> <p><u>LaChelle Carter</u></p> <p>Name</p> <p><u>Director of Finance</u></p> <p>Title</p> <p><u>949-245-7177</u></p> <p>Phone</p> <p><u>lacarter@calca.connectionsacademy.o</u></p> <p>E-mail</p> |
|--|--|

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
 Date

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

Charter School Name: California Connections Academy  
(continued) Southern California  
CDS #: 30-66464-0106765  
Charter Approving Entity: Capistrano Unified  
County: Orange  
Charter #: 0664  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |               | 1st Interim Budget |              |               |
|--|--|-----------------|-------------------------|--------------|---------------|--------------------|------------|---------------|--------------------|--------------|---------------|
|  |  |                 | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total         | Unrestricted       | Restricted   | Total         |
| A. REVENUES  |  |                 |                         |              |               |                    |            |               |                    |              |               |
| 1. LCFF Sources  |  |                 |                         |              |               |                    |            |               |                    |              |               |
| State Aid - Current Year                               |  | 8011            | 17,786,476.42           |              | 17,786,476.42 | 4,813,938.00       |            | 4,813,938.00  | 14,868,419.21      |              | 14,868,419.21 |
| Education Protection Account State Aid - Current Year  |  | 8012            | 983,928.27              |              | 983,928.27    | 244,804.00         |            | 244,804.00    | 822,416.00         |              | 822,416.00    |
| State Aid - Prior Years                                |  | 8019            |                         |              | -             |                    |            | -             |                    |              | -             |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 44,004,370.66           |              | 44,004,370.66 | 11,935,233.00      |            | 11,935,233.00 | 36,781,033.13      |              | 36,781,033.13 |
| Other LCFF Transfers                                   |  | 8091, 8097      |                         |              | -             |                    |            | -             |                    |              | -             |
| Total, LCFF Sources                                    |  |                 | 62,774,775.35           | -            | 62,774,775.35 | 16,993,975.00      | -          | 16,993,975.00 | 52,471,868.34      | -            | 52,471,868.34 |
| 2. Federal Revenues                                    |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 972,864.00   | 972,864.00    |                    | 52,991.00  | 52,991.00     |                    | 1,177,861.00 | 1,177,861.00  |
| Special Education - Federal                            |  | 8181, 8182      |                         | 639,553.38   | 639,553.38    |                    |            | -             |                    | 558,420.46   | 558,420.46    |
| Child Nutrition - Federal                              |  | 8220            |                         |              | -             |                    |            | -             |                    |              | -             |
| Donated Food Commodities                               |  | 8221            |                         |              | -             |                    |            | -             |                    |              | -             |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |              | -             | (17.00)            |            | (17.00)       | (17.00)            |              | (17.00)       |
| Total, Federal Revenues                                |  |                 | -                       | 1,612,417.38 | 1,612,417.38  | (17.00)            | 52,991.00  | 52,974.00     | (17.00)            | 1,736,281.46 | 1,736,264.46  |
| 3. Other State Revenues                                |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Special Education - State                              |  | StateRevSE      |                         | 4,410,409.28 | 4,410,409.28  |                    | 805,167.00 | 805,167.00    |                    | 3,577,440.93 | 3,577,440.93  |
| All Other State Revenues                               |  | StateRevAO      | 1,157,164.97            | 3,240,980.20 | 4,398,145.17  | 32,779.00          | 113,860.00 | 146,639.00    | 1,109,918.30       | 3,200,455.57 | 4,310,373.87  |
| Total, Other State Revenues                            |  |                 | 1,157,164.97            | 7,651,389.48 | 8,808,554.45  | 32,779.00          | 919,027.00 | 951,806.00    | 1,109,918.30       | 6,777,896.50 | 7,887,814.80  |
| 4. Other Local Revenues                                |  |                 |                         |              |               |                    |            |               |                    |              |               |
| All Other Local Revenues                               |  | LocalRevAO      | 64,394.88               |              | 64,394.88     | 16,743.00          |            | 16,743.00     | 59,672.92          |              | 59,672.92     |
| Total, Local Revenues                                  |  |                 | 64,394.88               | -            | 64,394.88     | 16,743.00          | -          | 16,743.00     | 59,672.92          | -            | 59,672.92     |
| 5. TOTAL REVENUES                                      |  |                 | 63,996,335.20           | 9,263,806.86 | 73,260,142.06 | 17,043,480.00      | 972,018.00 | 18,015,498.00 | 53,641,442.56      | 8,514,177.96 | 62,155,620.52 |
| B. EXPENDITURES  |  |                 |                         |              |               |                    |            |               |                    |              |               |
| 1. Certificated Salaries                               |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Certificated Teachers' Salaries                        |  | 1100            | 25,902,052.56           | 1,160,795.94 | 27,062,848.50 | 12,172,173.00      |            | 12,172,173.00 | 24,697,553.71      | 3,148,817.28 | 27,846,370.99 |
| Certificated Pupil Support Salaries                    |  | 1200            | 2,253,683.61            |              | 2,253,683.61  | 1,532,971.00       |            | 1,532,971.00  | 3,398,654.14       | 79,902.62    | 3,478,556.76  |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 2,879,798.00            |              | 2,879,798.00  | 1,205,488.00       |            | 1,205,488.00  | 2,698,615.16       |              | 2,698,615.16  |
| Other Certificated Salaries                            |  | 1900            |                         |              | -             |                    |            | -             |                    |              | -             |
| Total, Certificated Salaries                           |  |                 | 31,035,534.18           | 1,160,795.94 | 32,196,330.12 | 14,910,632.00      | -          | 14,910,632.00 | 30,794,823.01      | 3,228,719.90 | 34,023,542.91 |
| 2. Non-certificated Salaries                           |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 154,152.92              |              | 154,152.92    |                    |            | -             |                    |              | -             |
| Non-certificated Support Salaries                      |  | 2200            |                         |              | -             | 45,193.00          | -          | 45,193.00     | 102,483.30         | -            | 102,483.30    |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 444,122.57              |              | 444,122.57    | 501,448.00         | -          | 501,448.00    | 1,130,690.99       |              | 1,130,690.99  |
| Clerical and Office Salaries                           |  | 2400            | 137,319.24              |              | 137,319.24    | 207,787.00         | -          | 207,787.00    | 123,023.02         | 372,962.86   | 495,985.88    |
| Other Non-certificated Salaries                        |  | 2900            |                         |              | -             |                    | -          | -             |                    |              | -             |
| Total, Non-certificated Salaries                       |  |                 | 735,594.73              | -            | 735,594.73    | 754,428.00         | -          | 754,428.00    | 1,356,197.31       | 372,962.86   | 1,729,160.17  |
| 3. Employee Benefits                                   |  |                 |                         |              |               |                    |            |               |                    |              |               |
| STRS   |  | 3101-3102       | 5,927,787.03            | 221,712.02   | 6,149,499.05  | 1,897,973.00       |            | 1,897,973.00  | 3,841,719.29       | 1,751,940.53 | 5,593,659.82  |
| PERS   |  | 3201-3202       |                         |              | -             |                    |            | -             |                    |              | -             |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 488,929.13              | 16,706.46    | 505,635.59    | 358,443.00         |            | 358,443.00    | 520,963.85         | 181,099.94   | 702,063.79    |
| Health and Welfare Benefits                            |  | 3401-3402       | 3,549,948.42            | 129,701.58   | 3,679,650.00  | 1,111,494.00       |            | 1,111,494.00  | 2,586,948.30       | 956,468.68   | 3,543,416.98  |
| Unemployment Insurance                                 |  | 3501-3502       | 230,218.69              | 8,411.31     | 238,630.00    | 5,332.00           |            | 5,332.00      | 127,843.90         | 66,432.10    | 194,276.00    |
| Workers' Compensation Insurance                        |  | 3601-3602       | 441,490.19              | 16,130.37    | 457,620.56    | 76,116.00          |            | 76,116.00     | 238,876.89         | 119,673.27   | 358,550.16    |
| OPEB, Allocated  |  | 3701-3702       |                         |              | -             |                    |            | -             |                    |              | -             |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |              | -             |                    |            | -             |                    |              | -             |
| Other Employee Benefits                                |  | 3901-3902       | 252,134.96              | 9,212.05     | 261,347.01    | 562,318.00         |            | 562,318.00    | 748,033.35         | 379,928.09   | 1,127,961.44  |
| Total, Employee Benefits                               |  |                 | 10,890,508.43           | 401,873.79   | 11,292,382.22 | 4,011,676.00       | -          | 4,011,676.00  | 8,064,385.57       | 3,455,542.62 | 11,519,928.19 |
| 4. Books and Supplies                                  |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 611,400.00              |              | 611,400.00    | 412,442.00         |            | 412,442.00    | 1,092,101.43       | -            | 1,092,101.43  |
| Books and Other Reference Materials                    |  | 4200            | 1,515,400.00            | 2,250,000.00 | 3,765,400.00  |                    |            | -             |                    |              | -             |
| Materials and Supplies                                 |  | 4300            | 4,765,546.86            | 306,653.14   | 5,072,200.00  | 1,486,185.00       |            | 1,486,185.00  | 2,608,864.11       | 591,871.10   | 3,200,735.21  |
| Noncapitalized Equipment                               |  | 4400            | 1,766,400.00            |              | 1,766,400.00  | 21,130.00          |            | 21,130.00     | 68,026.22          |              | 68,026.22     |
| Food   |  | 4700            |                         |              | -             |                    |            | -             |                    |              | -             |
| Total, Books and Supplies                              |  |                 | 8,658,746.86            | 2,556,653.14 | 11,215,400.00 | 1,919,757.00       | -          | 1,919,757.00  | 3,768,991.76       | 591,871.10   | 4,360,862.86  |
| 5. Services and Other Operating Expenditures           |  |                 |                         |              |               |                    |            |               |                    |              |               |
| Subagreements for Services                             |  | 5100            | 1,142,400.01            | 4,506,099.99 | 5,648,500.00  | (7,194.00)         | 183,116.00 | 175,922.00    | 285,053.03         | 718,253.21   | 1,003,306.24  |
| Travel and Conferences                                 |  | 5200            | 281,700.00              |              | 281,700.00    | 405,201.00         | 2,175.00   | 407,376.00    | 556,651.39         |              | 556,651.39    |
| Dues and Memberships                                   |  | 5300            | 129,800.00              |              | 129,800.00    | 170,940.00         | -          | 170,940.00    | 529,050.66         |              | 529,050.66    |
| Insurance  |  | 5400            | 123,600.00              |              | 123,600.00    | 43,438.00          | -          | 43,438.00     | 112,872.82         |              | 112,872.82    |
| Operations and Housekeeping Services                   |  | 5500            | 45,800.00               |              | 45,800.00     | 9,203.00           | -          | 9,203.00      | 23,137.77          |              | 23,137.77     |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 746,800.00              |              | 746,800.00    | 231,868.00         | -          | 231,868.00    | 572,257.07         |              | 572,257.07    |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |              | -             |                    | -          | -             | 697,092.99         | (697,092.99) | -             |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 7,702,245.17            | 638,384.00   | 8,340,629.17  | 1,173,059.00       | 22,670.00  | 1,195,729.00  | 2,754,879.61       | 843,921.26   | 3,598,800.87  |
| Communications   |  | 5900            | 183,500.00              |              | 183,500.00    | 35,919.00          | -          | 35,919.00     | 109,780.70         |              | 109,780.70    |
| Total, Services and Other Operating Expenditures       |  |                 | 10,355,845.18           | 5,144,483.99 | 15,500,329.17 | 2,062,434.00       | 207,961.00 | 2,270,395.00  | 5,640,776.04       | 865,081.48   | 6,505,857.52  |



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

Charter School Name: California Connections Academy  
 (continued) Southern California  
 CDS #: 30-66464-0106765  
 Charter Approving Entity: Capistrano Unified  
 County: Orange  
 Charter #: 0664  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |                | 1st Interim Budget |              |                |
|--|-------------|-------------------------|--------------|---------------|--------------------|------------|----------------|--------------------|--------------|----------------|
|  |             | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total          | Unrestricted       | Restricted   | Total          |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |              |               |                    |            |                |                    |              |                |
| Land and Land Improvements   | 6100-6170   |                         |              | -             |                    |            | -              |                    |              | -              |
| Buildings and Improvements of Buildings  | 6200        |                         |              | -             |                    |            | -              |                    |              | -              |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        |                         |              | -             |                    |            | -              |                    |              | -              |
| Equipment  | 6400        |                         |              | -             |                    |            | -              |                    |              | -              |
| Equipment Replacement  | 6500        |                         |              | -             |                    |            | -              |                    |              | -              |
| Depreciation Expense (for accrual basis only)  | 6900        | 2,400.00                |              | 2,400.00      | 722.00             |            | 722.00         | 2,170.00           |              | 2,170.00       |
| Total, Capital Outlay  |             | 2,400.00                | -            | 2,400.00      | 722.00             | -          | 722.00         | 2,170.00           | -            | 2,170.00       |
| <b>7. Other Outgo</b>  |             |                         |              |               |                    |            |                |                    |              |                |
| Tuition to Other Schools   | 7110-7143   |                         |              | -             |                    |            | -              |                    |              | -              |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |              | -             |                    |            | -              |                    |              | -              |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |              | -             |                    |            | -              |                    |              | -              |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |              | -             |                    |            | -              |                    |              | -              |
| All Other Transfers  | 7281-7299   |                         |              | -             |                    |            | -              |                    |              | -              |
| Transfers of Indirect Costs  | 7300-7399   |                         |              | -             |                    |            | -              |                    |              | -              |
| Debt Service:  |             |                         |              |               |                    |            |                |                    |              |                |
| Interest   | 7438        |                         |              | -             |                    |            | -              |                    |              | -              |
| Principal (for modified accrual basis only)  | 7439        |                         |              | -             |                    |            | -              |                    |              | -              |
| Total, Other Outgo   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -              |
| <b>8. TOTAL EXPENDITURES</b>   |             | 61,678,629.37           | 9,263,806.86 | 70,942,436.23 | 23,659,649.00      | 207,961.00 | 23,867,610.00  | 49,627,343.69      | 8,514,177.96 | 58,141,521.65  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 2,317,705.83            | (0.00)       | 2,317,705.83  | (6,616,169.00)     | 764,057.00 | (5,852,112.00) | 4,014,098.87       | 0.00         | 4,014,098.87   |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |              |               |                    |            |                |                    |              |                |
| 1. Other Sources   | 8930-8979   |                         |              | -             |                    |            | -              |                    |              | -              |
| 2. Less: Other Uses  | 7630-7699   |                         |              | -             |                    |            | -              |                    |              | -              |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |              | -             |                    |            | -              |                    |              | -              |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -              |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 2,317,705.83            | (0.00)       | 2,317,705.83  | (6,616,169.00)     | 764,057.00 | (5,852,112.00) | 4,014,098.87       | 0.00         | 4,014,098.87   |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |              |               |                    |            |                |                    |              |                |
| 1. Beginning Fund Balance  |             |                         |              |               |                    |            |                |                    |              |                |
| a. As of July 1  | 9791        | 23,344,687.40           |              | 23,344,687.40 | 18,864,785.48      |            | 18,864,785.48  | 18,864,785.48      |              | 18,864,785.48  |
| b. Adjustments to Beginning Balance  | 9793, 9795  |                         |              | -             | (1,335,843.48)     |            | (1,335,843.48) | (1,335,843.48)     |              | (1,335,843.48) |
| c. Adjusted Beginning Balance  |             | 23,344,687.40           | -            | 23,344,687.40 | 17,528,942.00      | -          | 17,528,942.00  | 17,528,942.00      | -            | 17,528,942.00  |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 25,662,393.23           | (0.00)       | 25,662,393.23 | 10,912,773.00      | 764,057.00 | 11,676,830.00  | 21,543,040.87      | 0.00         | 21,543,040.87  |
| Components of Ending Fund Balance :  |             |                         |              |               |                    |            |                |                    |              |                |
| a. Nonspendable  |             |                         |              |               |                    |            |                |                    |              |                |
| Revolving Cash (equals object 9130)  | 9711        |                         |              | -             |                    |            | -              |                    |              | -              |
| Stores (equals object 9320)  | 9712        |                         |              | -             |                    |            | -              |                    |              | -              |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |              | -             |                    |            | -              |                    |              | -              |
| All Others   | 9719        |                         |              | -             |                    |            | -              |                    |              | -              |
| b. Restricted  | 9740        |                         |              | -             |                    | 764,057.00 | 764,057.00     |                    |              | -              |
| c. Committed   |             |                         |              |               |                    |            |                |                    |              |                |
| Stabilization Arrangements   | 9750        |                         |              | -             |                    |            | -              |                    |              | -              |
| Other Commitments  | 9760        |                         |              | -             |                    |            | -              |                    |              | -              |
| d. Assigned  |             |                         |              |               |                    |            |                |                    |              |                |
| Other Assignments  | 9780        |                         |              | -             |                    |            | -              |                    |              | -              |
| e. Unassigned/Unappropriated   |             |                         |              |               |                    |            |                |                    |              |                |
| Reserve for Economic Uncertainties   | 9789        | 3,547,121.81            |              | 3,547,121.81  | 2,907,076.08       |            | 2,907,076.08   | 2,907,076.08       |              | 2,907,076.08   |
| Unassigned/Unappropriated Amount   | 9790        | 22,115,271.42           | (0.00)       | 22,115,271.42 | 8,005,696.92       | -          | 8,005,696.92   | 18,635,964.78      | 0.00         | 18,635,964.79  |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Southern California  
CDS #: 30-66464-0106765  
Charter Approving Entity: Capistrano Unified  
County: Orange  
Charter #: 0664  
Fiscal Year: 2024/25

|  |                 |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-----------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code     | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                        |                        |                        |   |                      |
| 1. LCFF/Revenue Limit Sources                                  |                 |                        |                        |                        |   |                      |
| State Aid - Current Year                                       | 8011            | 17,786,476.42          | 4,813,938.00           | 14,868,419.21          | (2,918,057.21)                                      | -16.41%              |
| Education Protection Account State Aid - Current Year          | 8012            | 983,928.27             | 244,804.00             | 822,416.00             | (161,512.27)  | -16.42%              |
| State Aid - Prior Years  | 8019            | -                      | -                      | -                      | -   |                      |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 44,004,370.66          | 11,935,233.00          | 36,781,033.13          | (7,223,337.53)                                      | -16.42%              |
| Other LCFF Transfers   | 8091, 8097      | -                      | -                      | -                      | -   |                      |
| Total, LCFF Sources  |                 | 62,774,775.35          | 16,993,975.00          | 52,471,868.34          | (10,302,907.01)                                     | -16.41%              |
| 2. Federal Revenues  |                 |                        |                        |                        |   |                      |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 972,864.00             | 52,991.00              | 1,177,861.00           | 204,997.00  | 21.07%               |
| Special Education - Federal                                    | 8181, 8182      | 639,553.38             | -                      | 558,420.46             | (81,132.92)   | -12.69%              |
| Child Nutrition - Federal                                      | 8220            | -                      | -                      | -                      | -   |                      |
| Donated Food Commodities                                       | 8221            | -                      | -                      | -                      | -   |                      |
| Other Federal Revenues   | 8110, 8260-8299 | -                      | (17.00)                | (17.00)                | (17.00)   | New                  |
| Total, Federal Revenues  |                 | 1,612,417.38           | 52,974.00              | 1,736,264.46           | 123,847.08  | 7.68%                |
| 3. Other State Revenues  |                 |                        |                        |                        |   |                      |
| Special Education - State                                      | StateRevSE      | 4,410,409.28           | 805,167.00             | 3,577,440.93           | (832,968.35)  | -18.89%              |
| All Other State Revenues                                       | StateRevAO      | 4,398,145.17           | 146,639.00             | 4,310,373.87           | (87,771.30)   | -2.00%               |
| Total, Other State Revenues                                    |                 | 8,808,554.45           | 951,806.00             | 7,887,814.80           | (920,739.65)  | -10.45%              |
| 4. Other Local Revenues  |                 |                        |                        |                        |   |                      |
| All Other Local Revenues                                       | LocalRevAO      | 64,394.88              | 16,743.00              | 59,672.92              | (4,721.96)  | -7.33%               |
| Total, Local Revenues  |                 | 64,394.88              | 16,743.00              | 59,672.92              | (4,721.96)  | -7.33%               |
| 5. TOTAL REVENUES  |                 | 73,260,142.06          | 18,015,498.00          | 62,155,620.52          | (11,104,521.54)                                     | -15.16%              |
| <b>B. EXPENDITURES</b>   |                 |                        |                        |                        |   |                      |
| 1. Certificated Salaries                                       |                 |                        |                        |                        |   |                      |
| Certificated Teachers' Salaries                                | 1100            | 27,062,848.50          | 12,172,173.00          | 27,846,370.99          | 783,522.49  | 2.90%                |
| Certificated Pupil Support Salaries                            | 1200            | 2,253,683.61           | 1,532,971.00           | 3,478,556.76           | 1,224,873.15  | 54.35%               |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 2,879,798.00           | 1,205,488.00           | 2,698,615.16           | (181,182.84)  | -6.29%               |
| Other Certificated Salaries                                    | 1900            | -                      | -                      | -                      | -   |                      |
| Total, Certificated Salaries                                   |                 | 32,196,330.12          | 14,910,632.00          | 34,023,542.91          | 1,827,212.79  | 5.68%                |
| 2. Non-certificated Salaries                                   |                 |                        |                        |                        |   |                      |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 154,152.92             | -                      | -                      | (154,152.92)  | (100%)               |
| Non-certificated Support Salaries                              | 2200            | -                      | 45,193.00              | 102,483.30             | 102,483.30  | New                  |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 444,122.57             | 501,448.00             | 1,130,690.99           | 686,568.42  | 154.59%              |
| Clerical and Office Salaries                                   | 2400            | 137,319.24             | 207,787.00             | 495,985.88             | 358,666.64  | 261.19%              |
| Other Non-certificated Salaries                                | 2900            | -                      | -                      | -                      | -   |                      |
| Total, Non-certificated Salaries                               |                 | 735,594.73             | 754,428.00             | 1,729,160.17           | 993,565.44  | 135.07%              |
| 3. Employee Benefits   |                 |                        |                        |                        |   |                      |
| STRS   | 3101-3102       | 6,149,499.05           | 1,897,973.00           | 5,593,659.82           | (555,839.23)  | -9.04%               |
| PERS   | 3201-3202       | -                      | -                      | -                      | -   |                      |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 505,635.59             | 358,443.00             | 702,063.79             | 196,428.20  | 38.85%               |
| Health and Welfare Benefits                                    | 3401-3402       | 3,679,650.00           | 1,111,494.00           | 3,543,416.98           | (136,233.02)  | -3.70%               |
| Unemployment Insurance   | 3501-3502       | 238,630.00             | 5,332.00               | 194,276.00             | (44,354.00)   | -18.59%              |
| Workers' Compensation Insurance                                | 3601-3602       | 457,620.56             | 76,116.00              | 358,550.16             | (99,070.40)   | -21.65%              |
| OPEB, Allocated  | 3701-3702       | -                      | -                      | -                      | -   |                      |
| OPEB, Active Employees   | 3751-3752       | -                      | -                      | -                      | -   |                      |
| Other Employee Benefits  | 3901-3902       | 261,347.01             | 562,318.00             | 1,127,961.44           | 866,614.43  | 331.60%              |
| Total, Employee Benefits                                       |                 | 11,292,382.22          | 4,011,676.00           | 11,519,928.19          | 227,545.97  | 2.02%                |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Southern California  
CDS #: 30-66464-0106765  
Charter Approving Entity: Capistrano Unified  
County: Orange  
Charter #: 0664  
Fiscal Year: 2024/25

|  |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                           |                           |                           |  |                         |
| Approved Textbooks and Core Curricula Materials  | 4100        | 611,400.00                | 412,442.00                | 1,092,101.43              | 480,701.43   | 78.62%                  |
| Books and Other Reference Materials  | 4200        | 3,765,400.00              | -                         | -                         | (3,765,400.00)   | (100%)                  |
| Materials and Supplies   | 4300        | 5,072,200.00              | 1,486,185.00              | 3,200,735.21              | (1,871,464.79)   | -36.90%                 |
| Noncapitalized Equipment   | 4400        | 1,766,400.00              | 21,130.00                 | 68,026.22                 | (1,698,373.78)   | -96.15%                 |
| Food   | 4700        | -                         | -                         | -                         | -  |                         |
| Total, Books and Supplies  |             | 11,215,400.00             | 1,919,757.00              | 4,360,862.86              | (6,854,537.14)   | -61.12%                 |
| <b>5. Services and Other Operating Expenditures</b>  |             |                           |                           |                           |  |                         |
| Subagreements for Services   | 5100        | 5,648,500.00              | 175,922.00                | 1,003,306.24              | (4,645,193.76)   | -82.24%                 |
| Travel and Conferences   | 5200        | 281,700.00                | 407,376.00                | 556,651.39                | 274,951.39   | 97.60%                  |
| Dues and Memberships   | 5300        | 129,800.00                | 170,940.00                | 529,050.66                | 399,250.66   | 307.59%                 |
| Insurance  | 5400        | 123,600.00                | 43,438.00                 | 112,872.82                | (10,727.18)  | -8.68%                  |
| Operations and Housekeeping Services   | 5500        | 45,800.00                 | 9,203.00                  | 23,137.77                 | (22,662.23)  | -49.48%                 |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 746,800.00                | 231,868.00                | 572,257.07                | (174,542.93)   | -23.37%                 |
| Transfers of Direct Costs  | 5700-5799   | -                         | -                         | -                         | -  |                         |
| Professional/Consulting Services and Operating Expend.   | 5800        | 8,340,629.17              | 1,195,729.00              | 3,598,800.87              | (4,741,828.30)   | -56.85%                 |
| Communications   | 5900        | 183,500.00                | 35,919.00                 | 109,780.70                | (73,719.30)  | -40.17%                 |
| Total, Services and Other Operating Expenditures   |             | 15,500,329.17             | 2,270,395.00              | 6,505,857.52              | (8,994,471.65)   | -58.03%                 |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                        |             |                           |                           |                           |  |                         |
| Land and Land Improvements   | 6100-6170   | -                         | -                         | -                         | -  |                         |
| Buildings and Improvements of Buildings  | 6200        | -                         | -                         | -                         | -  |                         |
| Books and Media for New School Libraries or Major<br>Expansion of School Libraries                         | 6300        | -                         | -                         | -                         | -  |                         |
| Equipment  | 6400        | -                         | -                         | -                         | -  |                         |
| Equipment Replacement  | 6500        | -                         | -                         | -                         | -  |                         |
| Depreciation Expense (for accrual basis only)  | 6900        | 2,400.00                  | 722.00                    | 2,170.00                  | (230.00)   | -9.58%                  |
| Total, Capital Outlay  |             | 2,400.00                  | 722.00                    | 2,170.00                  | (230.00)   | -9.58%                  |
| <b>7. Other Outgo</b>  |             |                           |                           |                           |  |                         |
| Tuition to Other Schools   | 7110-7143   | -                         | -                         | -                         | -  |                         |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                         | -                         | -                         | -  |                         |
| All Other Transfers  | 7281-7299   | -                         | -                         | -                         | -  |                         |
| Transfers of Indirect Costs  | 7300-7399   | -                         | -                         | -                         | -  |                         |
| Debt Service:  |             |                           |                           |                           |  |                         |
| Interest   | 7438        | -                         | -                         | -                         | -  |                         |
| Principal (for modified accrual basis only)  | 7439        | -                         | -                         | -                         | -  |                         |
| Total, Other Outgo   |             | -                         | -                         | -                         | -  |                         |
| <b>8. TOTAL EXPENDITURES</b>   |             | 70,942,436.23             | 23,867,610.00             | 58,141,521.65             | (12,800,914.58)  | -18.04%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 2,317,705.83              | (5,852,112.00)            | 4,014,098.87              | 1,696,393.04   | 73.19%                  |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Southern California  
CDS #: 30-66464-0106765  
Charter Approving Entity: Capistrano Unified  
County: Orange  
Charter #: 0664  
Fiscal Year: 2024/25

|   |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|---|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description   | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |                           |                           |                           |  |                         |
| 1. Other Sources  | 8930-8979   | -                         | -                         | -                         | -  |                         |
| 2. Less: Other Uses   | 7630-7699   | -                         | -                         | -                         | -  |                         |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | -                         | -                         | -                         | -  |                         |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | -                         | -                         | -                         | -  |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 2,317,705.83              | (5,852,112.00)            | 4,014,098.87              | 1,696,393.04   | 73.19%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |             |                           |                           |                           |  |                         |
| 1. Beginning Fund Balance   |             |                           |                           |                           |  |                         |
| a. As of July 1   | 9791        | 23,344,687.40             | 18,864,785.48             | 18,864,785.48             | (4,479,901.92)   | -19.19%                 |
| b. Adjustments/Restatements   | 9793, 9795  | -                         | (1,335,843.48)            | (1,335,843.48)            | (1,335,843.48)   | New                     |
| c. Adjusted Beginning Fund Balance  |             | 23,344,687.40             | 17,528,942.00             | 17,528,942.00             |  |                         |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 25,662,393.23             | 11,676,830.00             | 21,543,040.87             |  |                         |
| Components of Ending Fund Balance :   |             |                           |                           |                           |  |                         |
| a. Nonspendable   |             |                           |                           |                           |  |                         |
| Revolving Cash (equals object 9130)   | 9711        | -                         | -                         | -                         | -  |                         |
| Stores (equals object 9320)   | 9712        | -                         | -                         | -                         | -  |                         |
| Prepaid Expenditures (equals object 9330)   | 9713        | -                         | -                         | -                         | -  |                         |
| All Others  | 9719        | -                         | -                         | -                         | -  |                         |
| b. Restricted   | 9740        | -                         | 764,057.00                | -                         | -  |                         |
| c. Committed  |             |                           |                           |                           |  |                         |
| Stabilization Arrangements  | 9750        | -                         | -                         | -                         | -  |                         |
| Other Commitments   | 9760        | -                         | -                         | -                         | -  |                         |
| d. Assigned   |             |                           |                           |                           |  |                         |
| Other Assignments   | 9780        | -                         | -                         | -                         | -  |                         |
| e. Unassigned/Unappropriated  |             |                           |                           |                           |  |                         |
| Reserve for Economic Uncertainties  | 9789        | 3,547,121.81              | 2,907,076.08              | 2,907,076.08              | (640,045.73)   | -18.04%                 |
| Unassigned/Unappropriated Amount  | 9790        | 22,115,271.42             | 8,005,696.92              | 18,635,964.79             | (3,479,306.64)   | -15.73%                 |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Southern California  
CDS #: 30-66464-0106765  
Charter Approving Entity: Capistrano Unified  
County: Orange  
Charter #: 0664  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25    |              |               | Totals for 2025/26 | Totals for 2026/27 |
|--|-----------------|---------------|--------------|---------------|--------------------|--------------------|
|  |                 | Unrestricted  | Restricted   | Total         |                    |                    |
| <b>A. REVENUES</b>                                     |                 |               |              |               |                    |                    |
| 1. LCFF Sources  |                 |               |              |               |                    |                    |
| State Aid - Current Year                               | 8011            | 14,868,419.21 | 0.00         | 14,868,419.21 | 16,535,252.31      | 18,202,965.91      |
| Education Protection Account State Aid - Current Year  | 8012            | 822,416.00    | 0.00         | 822,416.00    | 822,416.00         | 822,416.00         |
| State Aid - Prior Years                                | 8019            | 0.00          | 0.00         | 0.00          | 0.00               | 0.00               |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 36,781,033.13 | 0.00         | 36,781,033.13 | 36,781,033.13      | 36,781,033.13      |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, LCFF Sources                                    |                 | 52,471,868.34 | 0.00         | 52,471,868.34 | 54,138,701.44      | 55,806,415.04      |
| 2. Federal Revenues                                    |                 |               |              |               |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00          | 1,177,861.00 | 1,177,861.00  | 1,177,861.00       | 1,177,861.00       |
| Special Education - Federal                            | 8181, 8182      | 0.00          | 558,420.46   | 558,420.46    | 558,420.46         | 558,420.46         |
| Child Nutrition - Federal                              | 8220            | 0.00          | 0.00         | 0.00          |                    |                    |
| Donated Food Commodities                               | 8221            | 0.00          | 0.00         | 0.00          |                    |                    |
| Other Federal Revenues                                 | 8110, 8260-8299 | (17.00)       | 0.00         | (17.00)       | (17.00)            | (17.00)            |
| Total, Federal Revenues                                |                 | (17.00)       | 1,736,281.46 | 1,736,264.46  | 1,736,264.46       | 1,736,264.46       |
| 3. Other State Revenues                                |                 |               |              |               |                    |                    |
| Special Education - State                              | StateRevSE      | 0.00          | 3,577,440.93 | 3,577,440.93  | 3,577,440.93       | 3,577,440.93       |
| All Other State Revenues                               | StateRevAO      | 1,109,918.30  | 3,200,455.57 | 4,310,373.87  | 3,958,973.00       | 3,360,642.00       |
| Total, Other State Revenues                            |                 | 1,109,918.30  | 6,777,896.50 | 7,887,814.80  | 7,536,413.93       | 6,938,082.93       |
| 4. Other Local Revenues                                |                 |               |              |               |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 59,672.92     | 0.00         | 59,672.92     | 59,672.92          | 59,672.92          |
| Total, Local Revenues                                  |                 | 59,672.92     | 0.00         | 59,672.92     | 59,672.92          | 59,672.92          |
| 5. TOTAL REVENUES                                      |                 |               |              |               |                    |                    |
|  |                 | 53,641,442.56 | 8,514,177.96 | 62,155,620.52 | 63,471,052.75      | 64,540,435.35      |
| <b>B. EXPENDITURES</b>                                 |                 |               |              |               |                    |                    |
| 1. Certificated Salaries                               |                 |               |              |               |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 24,697,553.71 | 3,148,817.28 | 27,846,370.99 | 23,981,523.00      | 24,461,153.00      |
| Certificated Pupil Support Salaries                    | 1200            | 3,398,654.14  | 79,902.62    | 3,478,556.76  | 2,976,746.22       | 3,036,281.14       |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 2,698,615.16  | 0.00         | 2,698,615.16  | 2,284,484.56       | 2,330,174.25       |
| Other Certificated Salaries                            | 1900            | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Certificated Salaries                           |                 | 30,794,823.01 | 3,228,719.90 | 34,023,542.91 | 29,242,753.78      | 29,827,608.39      |
| 2. Non-certificated Salaries                           |                 |               |              |               |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00          | 0.00         | 0.00          |                    |                    |
| Non-certificated Support Salaries                      | 2200            | 102,483.30    | 0.00         | 102,483.30    | 104,532.96         | 106,623.62         |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 1,130,690.99  | 0.00         | 1,130,690.99  | 1,153,304.81       | 1,176,370.91       |
| Clerical and Office Salaries                           | 2400            | 123,023.02    | 372,962.86   | 495,985.88    | 505,905.60         | 516,023.71         |
| Other Non-certificated Salaries                        | 2900            | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Non-certificated Salaries                       |                 | 1,356,197.31  | 372,962.86   | 1,729,160.17  | 1,763,743.38       | 1,799,018.25       |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Southern California  
CDS #: 30-66464-0106765  
Charter Approving Entity: Capistrano Unified  
County: Orange  
Charter #: 0664  
Fiscal Year: 2024/25

| Description  | Object Code | FY 2024/25    |              |               | Totals for 2025/26 | Totals for 2026/27 |
|--|-------------|---------------|--------------|---------------|--------------------|--------------------|
|  |             | Unrestricted  | Restricted   | Total         |                    |                    |
| <b>3. Employee Benefits</b>  |             |               |              |               |                    |                    |
| STRS   | 3101-3102   | 3,841,719.29  | 1,751,940.53 | 5,593,659.82  | 5,585,365.96       | 5,697,073.28       |
| PERS   | 3201-3202   | 0.00          | 0.00         | 0.00          |                    |                    |
| OASDI / Medicare / Alternative   | 3301-3302   | 520,963.85    | 181,099.94   | 702,063.79    | 538,107.00         | 548,870.00         |
| Health and Welfare Benefits  | 3401-3402   | 2,586,948.30  | 956,468.68   | 3,543,416.98  | 3,720,842.16       | 3,795,259.00       |
| Unemployment Insurance   | 3501-3502   | 127,843.90    | 66,432.10    | 194,276.00    | 234,220.00         | 234,220.00         |
| Workers' Compensation Insurance  | 3601-3602   | 238,876.89    | 119,673.27   | 358,550.16    | 430,277.32         | 438,882.86         |
| OPEB, Allocated  | 3701-3702   | 0.00          | 0.00         | 0.00          |                    |                    |
| OPEB, Active Employees   | 3751-3752   | 0.00          | 0.00         | 0.00          |                    |                    |
| Other Employee Benefits  | 3901-3902   | 748,033.35    | 379,928.09   | 1,127,961.44  | 861,735.49         | 878,970.20         |
| Total, Employee Benefits   |             | 8,064,385.57  | 3,455,542.62 | 11,519,928.19 | 11,370,547.92      | 11,593,275.34      |
| <b>4. Books and Supplies</b>   |             |               |              |               |                    |                    |
| Approved Textbooks and Core Curricula Materials  | 4100        | 1,092,101.43  | 0.00         | 1,092,101.43  | 1,113,943.46       | 1,136,222.33       |
| Books and Other Reference Materials  | 4200        | 0.00          | 0.00         | 0.00          |                    |                    |
| Materials and Supplies   | 4300        | 2,608,864.11  | 591,871.10   | 3,200,735.21  | 3,264,750.00       | 3,330,045.00       |
| Noncapitalized Equipment   | 4400        | 68,026.22     | 0.00         | 68,026.22     | 69,386.74          | 70,774.48          |
| Food   | 4700        | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Books and Supplies  |             | 3,768,991.76  | 591,871.10   | 4,360,862.86  | 4,448,080.20       | 4,537,041.81       |
| <b>5. Services and Other Operating Expenditures</b>  |             |               |              |               |                    |                    |
| Subagreements for Services   | 5100        | 285,053.03    | 718,253.21   | 1,003,306.24  | 1,023,372.37       | 1,043,839.82       |
| Travel and Conferences   | 5200        | 556,651.39    | 0.00         | 556,651.39    | 567,784.42         | 579,140.11         |
| Dues and Memberships   | 5300        | 529,050.66    | 0.00         | 529,050.66    | 539,631.67         | 550,424.30         |
| Insurance  | 5400        | 112,872.82    | 0.00         | 112,872.82    | 115,130.27         | 117,432.88         |
| Operations and Housekeeping Services   | 5500        | 23,137.77     | 0.00         | 23,137.77     | 23,600.53          | 24,072.54          |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 572,257.07    | 0.00         | 572,257.07    | 583,702.21         | 595,376.25         |
| Transfers of Direct Costs  | 5700-5799   | 697,092.99    | (697,092.99) | 0.00          | 0.00               | 0.00               |
| Professional/Consulting Services and Operating Expend.   | 5800        | 2,754,879.61  | 843,921.26   | 3,598,800.87  | 3,674,469.32       | 3,751,326.59       |
| Communications   | 5900        | 109,780.70    | 0.00         | 109,780.70    | 111,976.31         | 114,215.84         |
| Total, Services and Other Operating Expenditures   |             | 5,640,776.04  | 865,081.48   | 6,505,857.52  | 6,639,667.10       | 6,775,828.32       |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |               |              |               |                    |                    |
| Land and Land Improvements   | 6100-6170   | 0.00          | 0.00         | 0.00          |                    |                    |
| Buildings and Improvements of Buildings  | 6200        | 0.00          | 0.00         | 0.00          |                    |                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | 0.00          | 0.00         | 0.00          |                    |                    |
| Equipment  | 6400        | 0.00          | 0.00         | 0.00          |                    |                    |
| Equipment Replacement  | 6500        | 0.00          | 0.00         | 0.00          |                    |                    |
| Depreciation Expense (for accrual basis only)  | 6900        | 2,170.00      | 0.00         | 2,170.00      | 2,213.40           | 2,257.67           |
| Total, Capital Outlay  |             | 2,170.00      | 0.00         | 2,170.00      | 2,213.40           | 2,257.67           |
| <b>7. Other Outgo</b>  |             |               |              |               |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00          | 0.00         | 0.00          |                    |                    |
| All Other Transfers  | 7280-7299   | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Indirect Costs  | 7300-7399   | 0.00          | 0.00         | 0.00          |                    |                    |
| Debt Service:  |             |               |              |               |                    |                    |
| Interest   | 7438        | 0.00          | 0.00         | 0.00          |                    |                    |
| Principal (for modified accrual basis only)  | 7439        | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Other Outgo   |             | 0.00          | 0.00         | 0.00          | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 49,627,343.69 | 8,514,177.96 | 58,141,521.65 | 53,467,005.78      | 54,535,029.78      |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 4,014,098.87  | 0.00         | 4,014,098.87  | 10,004,046.97      | 10,005,405.57      |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Southern California  
CDS #: 30-66464-0106765  
Charter Approving Entity: Capistrano Unified  
County: Orange  
Charter #: 0664  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25     |            |                | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|----------------|------------|----------------|-----------------------|-----------------------|
|   |             | Unrestricted   | Restricted | Total          |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |                |            |                |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00           | 0.00       | 0.00           |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00           | 0.00       | 0.00           |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 4,014,098.87   | 0.00       | 4,014,098.87   | 10,004,046.97         | 10,005,405.57         |
| <b>F. FUND BALANCE, RESERVES</b>  |             |                |            |                |                       |                       |
| 1. Beginning Fund Balance   |             |                |            |                |                       |                       |
| a. As of July 1   | 9791        | 18,864,785.48  | 0.00       | 18,864,785.48  | 21,543,040.87         | 31,547,087.84         |
| b. Adjustments/Restatements   | 9793, 9795  | (1,335,843.48) | 0.00       | (1,335,843.48) |                       |                       |
| c. Adjusted Beginning Balance   |             | 17,528,942.00  | 0.00       | 17,528,942.00  | 21,543,040.87         | 31,547,087.84         |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 21,543,040.87  | 0.00       | 21,543,040.87  | 31,547,087.84         | 41,552,493.41         |
| Components of Ending Fund Balance:  |             |                |            |                |                       |                       |
| a. Nonspendable   |             |                |            |                |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |                | 0.00       | 0.00           | 0.00                  | 0.00                  |
| c. Committed  |             |                |            |                |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| d. Assigned   |             |                |            |                |                       |                       |
| Other Assignments   | 9780        | 0.00           | 0.00       | 0.00           | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |                |            |                |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 2,907,076.08   | 0.00       | 2,907,076.08   | 2,673,350.29          | 2,726,751.49          |
| Unassigned/Unappropriated Amount  | 9790        | 18,635,964.78  | 0.00       | 18,635,964.79  | 28,873,737.55         | 38,825,741.92         |



**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report Certification**

Charter School Name: California Connections Acader  
 (continued) Central Valley  
 CDS #: 54-71803-0112458  
 Charter Approving Entity: Alpaugh Unified School Distric  
 County: Tulare  
 Charter #: 0804  
 Fiscal Year: 2024/25

**CERTIFICATION OF FINANCIAL CONDITION**

- ☒ **POSITIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ **QUALIFIED CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ **NEGATIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)

Print  
 Name: LaChelle Carter Title: Director of Finance

To the County Superintendent of Schools:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of  
 Charter Approving Entity  
 (Original signature required)

Print  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

|  |  |
|--|--|
| <p><u>For Approving Entity:</u></p> <p>_____</p> <p>Name</p> <p>_____</p> <p>Title</p> <p>_____</p> <p>Phone</p> <p>_____</p> <p>E-mail</p> <p>_____</p> | <p><u>For Charter School:</u></p> <p><u>LaChelle Carter</u></p> <p>Name</p> <p><u>Director of Finance</u></p> <p>Title</p> <p><u>949-245-7177</u></p> <p>Phone</p> <p><u>lacarter@calca.connectionsacademy.o</u></p> <p>E-mail</p> |
|--|--|

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
 Date



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

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |              | 1st Interim Budget |              |               |
|--|--|-----------------|-------------------------|--------------|---------------|--------------------|------------|--------------|--------------------|--------------|---------------|
|  |  |                 | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total        | Unrestricted       | Restricted   | Total         |
| A. REVENUES  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| 1. LCFF Sources  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| State Aid - Current Year                               |  | 8011            | 7,799,331.60            |              | 7,799,331.60  | 1,679,858.00       |            | 1,679,858.00 | 7,216,602.74       |              | 7,216,602.74  |
| Education Protection Account State Aid - Current Year  |  | 8012            | 3,002,510.00            |              | 3,002,510.00  | 406,815.00         |            | 406,815.00   | 1,035,841.00       |              | 1,035,841.00  |
| State Aid - Prior Years                                |  | 8019            |                         |              | -             | (7,190.00)         |            | (7,190.00)   | (7,190.00)         |              | (7,190.00)    |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 487,782.64              |              | 487,782.64    | 126,787.00         |            | 126,787.00   | 376,923.87         |              | 376,923.87    |
| Other LCFF Transfers                                   |  | 8091, 8097      |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, LCFF Sources                                    |  |                 | 11,289,624.24           | -            | 11,289,624.24 | 2,206,270.00       | -          | 2,206,270.00 | 8,622,177.61       | -            | 8,622,177.61  |
| 2. Federal Revenues                                    |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 177,178.00   | 177,178.00    |                    |            | -            |                    | 267,806.00   | 267,806.00    |
| Special Education - Federal                            |  | 8181, 8182      |                         | 105,249.45   | 105,249.45    |                    |            | -            |                    | 84,109.09    | 84,109.09     |
| Child Nutrition - Federal                              |  | 8220            |                         |              | -             |                    |            | -            |                    |              | -             |
| Donated Food Commodities                               |  | 8221            |                         |              | -             |                    |            | -            |                    |              | -             |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, Federal Revenues                                |  |                 | -                       | 282,427.45   | 282,427.45    | -                  | -          | -            | -                  | 351,915.09   | 351,915.09    |
| 3. Other State Revenues                                |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Special Education - State                              |  | StateRevSE      |                         | 725,808.32   | 725,808.32    |                    | 131,758.00 | 131,758.00   |                    | 538,832.86   | 538,832.86    |
| All Other State Revenues                               |  | StateRevAO      | 189,526.07              | 556,455.19   | 745,981.26    |                    | 12,645.00  | 12,645.00    | 163,820.81         | 540,441.06   | 704,261.87    |
| Total, Other State Revenues                            |  |                 | 189,526.07              | 1,282,263.51 | 1,471,789.58  | -                  | 144,403.00 | 144,403.00   | 163,820.81         | 1,079,273.91 | 1,243,094.72  |
| 4. Other Local Revenues                                |  |                 |                         |              |               |                    |            |              |                    |              |               |
| All Other Local Revenues                               |  | LocalRevAO      |                         |              | -             | 169.00             |            | 169.00       | 169.00             |              | 169.00        |
| Total, Local Revenues                                  |  |                 | -                       | -            | -             | 169.00             | -          | 169.00       | 169.00             | -            | 169.00        |
| 5. TOTAL REVENUES                                      |  |                 | 11,479,150.31           | 1,564,690.96 | 13,043,841.27 | 2,206,439.00       | 144,403.00 | 2,350,842.00 | 8,786,167.42       | 1,431,189.00 | 10,217,356.42 |
| B. EXPENDITURES  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| 1. Certificated Salaries                               |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Certificated Teachers' Salaries                        |  | 1100            | 4,320,877.02            | 120,910.30   | 4,441,787.32  | 2,074,044.00       |            | 2,074,044.00 | 3,960,612.30       | 474,273.72   | 4,434,886.02  |
| Certificated Pupil Support Salaries                    |  | 1200            | 369,893.93              |              | 369,893.93    | 260,041.00         |            | 260,041.00   | 541,049.52         | 12,034.90    | 553,084.42    |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 472,657.20              |              | 472,657.20    | 204,321.00         |            | 204,321.00   | 429,215.27         | -            | 429,215.27    |
| Other Certificated Salaries                            |  | 1900            |                         |              | -             | -                  |            | -            | -                  |              | -             |
| Total, Certificated Salaries                           |  |                 | 5,163,428.14            | 120,910.30   | 5,284,338.45  | 2,538,406.00       | -          | 2,538,406.00 | 4,930,877.09       | 486,308.62   | 5,417,185.71  |
| 2. Non-certificated Salaries                           |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 25,300.90               |              | 25,300.90     | -                  |            | -            | -                  | -            | -             |
| Non-certificated Support Salaries                      |  | 2200            |                         |              | -             | 7,660.00           |            | 7,660.00     | 16,289.04          | -            | 16,289.04     |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 72,893.21               |              | 72,893.21     | 84,992.00          |            | 84,992.00    | 179,768.35         | -            | 179,768.35    |
| Clerical and Office Salaries                           |  | 2400            | 22,538.01               |              | 22,538.01     | 35,218.00          |            | 35,218.00    | 22,450.88          | 56,175.53    | 78,626.41     |
| Other Non-certificated Salaries                        |  | 2900            |                         |              | -             | -                  |            | -            | -                  |              | -             |
| Total, Non-certificated Salaries                       |  |                 | 120,732.13              | -            | 120,732.13    | 127,870.00         | -          | 127,870.00   | 218,508.27         | 56,175.53    | 274,683.80    |
| 3. Employee Benefits                                   |  |                 |                         |              |               |                    |            |              |                    |              |               |
| STRS   |  | 3101-3102       | 986,214.78              | 23,093.86    | 1,009,308.64  | 321,693.00         |            | 321,693.00   | 571,722.34         | 276,550.43   | 848,272.77    |
| PERS   |  | 3201-3202       |                         |              | -             | -                  |            | -            | -                  | -            | -             |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 81,249.09               | 1,740.17     | 82,989.26     | 60,755.00          |            | 60,755.00    | 80,890.90          | 28,846.24    | 109,737.14    |
| Health and Welfare Benefits                            |  | 3401-3402       | 597,534.13              | 13,672.57    | 611,206.70    | 184,621.00         |            | 184,621.00   | 368,999.47         | 181,916.89   | 550,916.36    |
| Unemployment Insurance                                 |  | 3501-3502       | 232,532.59              | 5,320.73     | 237,853.32    | 912.00             |            | 912.00       | 121,147.87         | 67,858.10    | 189,005.97    |
| Workers' Compensation Insurance                        |  | 3601-3602       | 73,428.45               | 1,680.17     | 75,108.62     | 12,901.00          |            | 12,901.00    | 34,601.18          | 18,546.90    | 53,148.08     |
| OPEB, Allocated  |  | 3701-3702       |                         |              | -             | -                  |            | -            | -                  | -            | -             |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |              | -             | -                  |            | -            | -                  | -            | -             |
| Other Employee Benefits                                |  | 3901-3902       | 41,934.98               | 959.54       | 42,894.52     | 88,202.00          |            | 88,202.00    | 109,609.16         | 59,197.45    | 168,806.61    |
| Total, Employee Benefits                               |  |                 | 2,012,894.02            | 46,467.04    | 2,059,361.06  | 669,084.00         | -          | 669,084.00   | 1,286,970.93       | 632,916.00   | 1,919,886.93  |
| 4. Books and Supplies                                  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 85,000.00               |              | 85,000.00     | 69,904.00          |            | 69,904.00    | 172,274.06         | -            | 172,274.06    |
| Books and Other Reference Materials                    |  | 4200            | 218,025.00              | 399,375.00   | 617,400.00    | -                  |            | -            | -                  | -            | -             |
| Materials and Supplies                                 |  | 4300            | 717,494.36              | 51,505.64    | 769,000.00    | 226,436.00         |            | 226,436.00   | 314,280.69         | 165,327.20   | 479,607.89    |
| Noncapitalized Equipment                               |  | 4400            | 486,100.00              |              | 486,100.00    | 3,061.00           |            | 3,061.00     | 10,246.08          | -            | 10,246.08     |
| Food   |  | 4700            |                         |              | -             | -                  |            | -            | -                  | -            | -             |
| Total, Books and Supplies                              |  |                 | 1,506,619.36            | 450,880.64   | 1,957,500.00  | 299,401.00         | -          | 299,401.00   | 496,800.83         | 165,327.20   | 662,128.03    |
| 5. Services and Other Operating Expenditures           |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Subagreements for Services                             |  | 5100            | 837,800.01              | 847,399.99   | 1,685,200.00  | (943.00)           | 13,969.00  | 13,026.00    | 29,463.27          | 108,183.04   | 137,646.31    |
| Travel and Conferences                                 |  | 5200            | 500.00                  |              | 500.00        | 66,380.00          | -          | 66,380.00    | 88,863.81          | -            | 88,863.81     |
| Dues and Memberships                                   |  | 5300            | 19,500.00               |              | 19,500.00     | 29,134.00          | -          | 29,134.00    | 83,072.50          | -            | 83,072.50     |
| Insurance  |  | 5400            | 14,900.00               |              | 14,900.00     | 5,863.00           | -          | 5,863.00     | 16,321.25          | -            | 16,321.25     |
| Operations and Housekeeping Services                   |  | 5500            | 1,800.00                |              | 1,800.00      | 244.00             | -          | 244.00       | 2,342.85           | -            | 2,342.85      |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 38,400.00               |              | 38,400.00     | 13,654.00          | -          | 13,654.00    | 64,923.28          | -            | 64,923.28     |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |              | -             | -                  | -          | -            | 149,912.44         | (149,912.44) | -             |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 1,355,599.03            | 99,033.00    | 1,454,632.03  | 182,882.00         | 3,159.00   | 186,041.00   | 426,437.80         | 132,191.05   | 558,628.85    |
| Communications   |  | 5900            | 29,400.00               |              | 29,400.00     | 2,672.00           | -          | 2,672.00     | 13,797.02          | -            | 13,797.02     |
| Total, Services and Other Operating Expenditures       |  |                 | 2,297,899.04            | 946,432.99   | 3,244,332.03  | 299,886.00         | 17,128.00  | 317,014.00   | 875,134.23         | 90,461.64    | 965,595.87    |

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

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-012458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |                | 1st Interim Budget |              |              |
|--|-------------|-------------------------|--------------|---------------|--------------------|------------|----------------|--------------------|--------------|--------------|
|  |             | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total          | Unrestricted       | Restricted   | Total        |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |              |               |                    |            |                |                    |              |              |
| Land and Land Improvements   | 6100-6170   |                         |              | -             |                    |            | -              |                    |              | -            |
| Buildings and Improvements of Buildings  | 6200        |                         |              | -             |                    |            | -              |                    |              | -            |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        |                         |              | -             |                    |            | -              |                    |              | -            |
| Equipment  | 6400        |                         |              | -             |                    |            | -              |                    |              | -            |
| Equipment Replacement  | 6500        |                         |              | -             |                    |            | -              |                    |              | -            |
| Depreciation Expense (for accrual basis only)  | 6900        |                         |              | -             |                    |            | -              |                    |              | -            |
| Total, Capital Outlay  |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -            |
| <b>7. Other Outgo</b>  |             |                         |              |               |                    |            |                |                    |              |              |
| Tuition to Other Schools   | 7110-7143   |                         |              | -             |                    |            | -              |                    |              | -            |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |              | -             |                    |            | -              |                    |              | -            |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |              | -             |                    |            | -              |                    |              | -            |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |              | -             |                    |            | -              |                    |              | -            |
| All Other Transfers  | 7281-7299   |                         |              | -             |                    |            | -              |                    |              | -            |
| Transfers of Indirect Costs  | 7300-7399   |                         |              | -             |                    |            | -              |                    |              | -            |
| Debt Service:  |             |                         |              |               |                    |            |                |                    |              |              |
| Interest   | 7438        |                         |              | -             |                    |            | -              |                    |              | -            |
| Principal (for modified accrual basis only)  | 7439        |                         |              | -             |                    |            | -              |                    |              | -            |
| Total, Other Outgo   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -            |
| <b>8. TOTAL EXPENDITURES</b>   |             | 11,101,572.70           | 1,564,690.97 | 12,666,263.67 | 3,934,647.00       | 17,128.00  | 3,951,775.00   | 7,808,291.34       | 1,431,189.00 | 9,239,480.34 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 377,577.61              | (0.00)       | 377,577.60    | (1,728,208.00)     | 127,275.00 | (1,600,933.00) | 977,876.08         | (0.00)       | 977,876.08   |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |              |               |                    |            |                |                    |              |              |
| 1. Other Sources   | 8930-8979   |                         |              | -             |                    |            | -              |                    |              | -            |
| 2. Less: Other Uses  | 7630-7699   |                         |              | -             |                    |            | -              |                    |              | -            |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |              | -             |                    |            | -              |                    |              | -            |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 377,577.61              | (0.00)       | 377,577.60    | (1,728,208.00)     | 127,275.00 | (1,600,933.00) | 977,876.08         | (0.00)       | 977,876.08   |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |              |               |                    |            |                |                    |              |              |
| 1. Beginning Fund Balance  |             |                         |              |               |                    |            |                |                    |              |              |
| a. As of July 1  | 9791        | 4,506,513.60            |              | 4,506,513.60  | 4,201,524.67       |            | 4,201,524.67   | 4,201,524.67       |              | 4,201,524.67 |
| b. Adjustments to Beginning Balance  | 9793, 9795  |                         |              | -             | (405,825.67)       |            | (405,825.67)   | (405,825.67)       |              | (405,825.67) |
| c. Adjusted Beginning Balance  |             | 4,506,513.60            | -            | 4,506,513.60  | 3,795,699.00       | -          | 3,795,699.00   | 3,795,699.00       | -            | 3,795,699.00 |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 4,884,091.21            | (0.00)       | 4,884,091.21  | 2,067,491.00       | 127,275.00 | 2,194,766.00   | 4,773,575.08       | (0.00)       | 4,773,575.08 |
| Components of Ending Fund Balance :  |             |                         |              |               |                    |            |                |                    |              |              |
| a. Nonspendable  |             |                         |              |               |                    |            |                |                    |              |              |
| Revolving Cash (equals object 9130)  | 9711        |                         |              | -             |                    |            | -              |                    |              | -            |
| Stores (equals object 9320)  | 9712        |                         |              | -             |                    |            | -              |                    |              | -            |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |              | -             |                    |            | -              |                    |              | -            |
| All Others   | 9719        |                         |              | -             |                    |            | -              |                    |              | -            |
| b. Restricted  | 9740        |                         |              | -             |                    | 127,275.00 | 127,275.00     |                    |              | -            |
| c. Committed   |             |                         |              |               |                    |            |                |                    |              |              |
| Stabilization Arrangements   | 9750        |                         |              | -             |                    |            | -              |                    |              | -            |
| Other Commitments  | 9760        |                         |              | -             |                    |            | -              |                    |              | -            |
| d. Assigned  |             |                         |              |               |                    |            |                |                    |              |              |
| Other Assignments  | 9780        |                         |              | -             |                    |            | -              |                    |              | -            |
| e. Unassigned/Unappropriated   |             |                         |              |               |                    |            |                |                    |              |              |
| Reserve for Economic Uncertainties   | 9789        | 633,313.18              |              | 633,313.18    | 461,974.02         |            | 461,974.02     | 461,974.02         |              | 461,974.02   |
| Unassigned/Unappropriated Amount   | 9790        | 4,250,778.03            | (0.00)       | 4,250,778.02  | 1,605,516.98       | -          | 1,605,516.98   | 4,311,601.06       | (0.00)       | 4,311,601.06 |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

|  |                 |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-----------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code     | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                        |                        |                        |   |                      |
| 1. LCFF/Revenue Limit Sources                                  |                 |                        |                        |                        |   |                      |
| State Aid - Current Year                                       | 8011            | 7,799,331.60           | 1,679,858.00           | 7,216,602.74           | (582,728.86)  | -7.47%               |
| Education Protection Account State Aid - Current Year          | 8012            | 3,002,510.00           | 406,815.00             | 1,035,841.00           | (1,966,669.00)                                      | -65.50%              |
| State Aid - Prior Years  | 8019            | -                      | (7,190.00)             | (7,190.00)             | (7,190.00)  | New                  |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 487,782.64             | 126,787.00             | 376,923.87             | (110,858.77)  | -22.73%              |
| Other LCFF Transfers   | 8091, 8097      | -                      | -                      | -                      | -   |                      |
| Total, LCFF Sources  |                 | 11,289,624.24          | 2,206,270.00           | 8,622,177.61           | (2,667,446.63)                                      | -23.63%              |
| 2. Federal Revenues  |                 |                        |                        |                        |   |                      |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 177,178.00             | -                      | 267,806.00             | 90,628.00   | 51.15%               |
| Special Education - Federal                                    | 8181, 8182      | 105,249.45             | -                      | 84,109.09              | (21,140.36)   | -20.09%              |
| Child Nutrition - Federal                                      | 8220            | -                      | -                      | -                      | -   |                      |
| Donated Food Commodities                                       | 8221            | -                      | -                      | -                      | -   |                      |
| Other Federal Revenues   | 8110, 8260-8299 | -                      | -                      | -                      | -   |                      |
| Total, Federal Revenues  |                 | 282,427.45             | -                      | 351,915.09             | 69,487.64   | 24.60%               |
| 3. Other State Revenues  |                 |                        |                        |                        |   |                      |
| Special Education - State                                      | StateRevSE      | 725,808.32             | 131,758.00             | 538,832.86             | (186,975.46)  | -25.76%              |
| All Other State Revenues                                       | StateRevAO      | 745,981.26             | 12,645.00              | 704,261.87             | (41,719.40)   | -5.59%               |
| Total, Other State Revenues                                    |                 | 1,471,789.58           | 144,403.00             | 1,243,094.72           | (228,694.86)  | -15.54%              |
| 4. Other Local Revenues  |                 |                        |                        |                        |   |                      |
| All Other Local Revenues                                       | LocalRevAO      | -                      | 169.00                 | 169.00                 | 169.00  | New                  |
| Total, Local Revenues  |                 | -                      | 169.00                 | 169.00                 | 169.00  | New                  |
| 5. TOTAL REVENUES  |                 | 13,043,841.27          | 2,350,842.00           | 10,217,356.42          | (2,826,484.85)                                      | -21.67%              |
| <b>B. EXPENDITURES</b>   |                 |                        |                        |                        |   |                      |
| 1. Certificated Salaries                                       |                 |                        |                        |                        |   |                      |
| Certificated Teachers' Salaries                                | 1100            | 4,441,787.32           | 2,074,044.00           | 4,434,886.02           | (6,901.30)  | -0.16%               |
| Certificated Pupil Support Salaries                            | 1200            | 369,893.93             | 260,041.00             | 553,084.42             | 183,190.49  | 49.53%               |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 472,657.20             | 204,321.00             | 429,215.27             | (43,441.93)   | -9.19%               |
| Other Certificated Salaries                                    | 1900            | -                      | -                      | -                      | -   |                      |
| Total, Certificated Salaries                                   |                 | 5,284,338.45           | 2,538,406.00           | 5,417,185.71           | 132,847.26  | 2.51%                |
| 2. Non-certificated Salaries                                   |                 |                        |                        |                        |   |                      |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 25,300.90              | -                      | -                      | (25,300.90)   | (100%)               |
| Non-certificated Support Salaries                              | 2200            | -                      | 7,660.00               | 16,289.04              | 16,289.04   | New                  |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 72,893.21              | 84,992.00              | 179,768.35             | 106,875.14  | 146.62%              |
| Clerical and Office Salaries                                   | 2400            | 22,538.01              | 35,218.00              | 78,626.41              | 56,088.40   | 248.86%              |
| Other Non-certificated Salaries                                | 2900            | -                      | -                      | -                      | -   |                      |
| Total, Non-certificated Salaries                               |                 | 120,732.13             | 127,870.00             | 274,683.80             | 153,951.67  | 127.52%              |
| 3. Employee Benefits   |                 |                        |                        |                        |   |                      |
| STRS   | 3101-3102       | 1,009,308.64           | 321,693.00             | 848,272.77             | (161,035.87)  | -15.96%              |
| PERS   | 3201-3202       | -                      | -                      | -                      | -   |                      |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 82,989.26              | 60,755.00              | 109,737.14             | 26,747.88   | 32.23%               |
| Health and Welfare Benefits                                    | 3401-3402       | 611,206.70             | 184,621.00             | 550,916.36             | (60,290.34)   | -9.86%               |
| Unemployment Insurance   | 3501-3502       | 237,853.32             | 912.00                 | 189,005.97             | (48,847.35)   | -20.54%              |
| Workers' Compensation Insurance                                | 3601-3602       | 75,108.62              | 12,901.00              | 53,148.08              | (21,960.54)   | -29.24%              |
| OPEB, Allocated  | 3701-3702       | -                      | -                      | -                      | -   |                      |
| OPEB, Active Employees   | 3751-3752       | -                      | -                      | -                      | -   |                      |
| Other Employee Benefits  | 3901-3902       | 42,894.52              | 88,202.00              | 168,806.61             | 125,912.09  | 293.54%              |
| Total, Employee Benefits                                       |                 | 2,059,361.06           | 669,084.00             | 1,919,886.93           | (139,474.13)  | -6.77%               |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

|  |             |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                        |                        |                        |   |                      |
| Approved Textbooks and Core Curricula Materials  | 4100        | 85,000.00              | 69,904.00              | 172,274.06             | 87,274.06   | 102.68%              |
| Books and Other Reference Materials  | 4200        | 617,400.00             | -                      | -                      | (617,400.00)  | (100%)               |
| Materials and Supplies   | 4300        | 769,000.00             | 226,436.00             | 479,607.89             | (289,392.11)  | -37.63%              |
| Noncapitalized Equipment   | 4400        | 486,100.00             | 3,061.00               | 10,246.08              | (475,853.92)  | -97.89%              |
| Food   | 4700        | -                      | -                      | -                      | -   |                      |
| Total, Books and Supplies  |             | 1,957,500.00           | 299,401.00             | 662,128.03             | (1,295,371.97)                                      | -66.17%              |
| <b>5. Services and Other Operating Expenditures</b>  |             |                        |                        |                        |   |                      |
| Subagreements for Services   | 5100        | 1,685,200.00           | 13,026.00              | 137,646.31             | (1,547,553.69)                                      | -91.83%              |
| Travel and Conferences   | 5200        | 500.00                 | 66,380.00              | 88,863.81              | 88,363.81   | 17672.76%            |
| Dues and Memberships   | 5300        | 19,500.00              | 29,134.00              | 83,072.50              | 63,572.50   | 326.01%              |
| Insurance  | 5400        | 14,900.00              | 5,863.00               | 16,321.25              | 1,421.25  | 9.54%                |
| Operations and Housekeeping Services   | 5500        | 1,800.00               | 244.00                 | 2,342.85               | 542.85  | 30.16%               |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 38,400.00              | 13,654.00              | 64,923.28              | 26,523.28   | 69.07%               |
| Transfers of Direct Costs  | 5700-5799   | -                      | -                      | -                      | -   |                      |
| Professional/Consulting Services and Operating Expend.   | 5800        | 1,454,632.03           | 186,041.00             | 558,628.85             | (896,003.18)  | -61.60%              |
| Communications   | 5900        | 29,400.00              | 2,672.00               | 13,797.02              | (15,602.98)   | -53.07%              |
| Total, Services and Other Operating Expenditures   |             | 3,244,332.03           | 317,014.00             | 965,595.87             | (2,278,736.16)                                      | -70.24%              |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                    |             |                        |                        |                        |   |                      |
| Land and Land Improvements   | 6100-6170   | -                      | -                      | -                      | -   |                      |
| Buildings and Improvements of Buildings  | 6200        | -                      | -                      | -                      | -   |                      |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | -                      | -                      | -                      | -   |                      |
| Equipment  | 6400        | -                      | -                      | -                      | -   |                      |
| Equipment Replacement  | 6500        | -                      | -                      | -                      | -   |                      |
| Depreciation Expense (for accrual basis only)  | 6900        | -                      | -                      | -                      | -   |                      |
| Total, Capital Outlay  |             | -                      | -                      | -                      | -   |                      |
| <b>7. Other Outgo</b>  |             |                        |                        |                        |   |                      |
| Tuition to Other Schools   | 7110-7143   | -                      | -                      | -                      | -   |                      |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                      | -                      | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                      | -                      | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                      | -                      | -                      | -   |                      |
| All Other Transfers  | 7281-7299   | -                      | -                      | -                      | -   |                      |
| Transfers of Indirect Costs  | 7300-7399   | -                      | -                      | -                      | -   |                      |
| Debt Service:  |             |                        |                        |                        |   |                      |
| Interest   | 7438        | -                      | -                      | -                      | -   |                      |
| Principal (for modified accrual basis only)  | 7439        | -                      | -                      | -                      | -   |                      |
| Total, Other Outgo   |             | -                      | -                      | -                      | -   |                      |
| <b>8. TOTAL EXPENDITURES</b>   |             | 12,666,263.67          | 3,951,775.00           | 9,239,480.34           | (3,426,783.33)                                      | -27.05%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 377,577.60             | (1,600,933.00)         | 977,876.08             | 600,298.48  | 158.99%              |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

|   |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|---|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description   | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |                           |                           |                           |  |                         |
| 1. Other Sources  | 8930-8979   | -                         | -                         | -                         | -  |                         |
| 2. Less: Other Uses   | 7630-7699   | -                         | -                         | -                         | -  |                         |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | -                         | -                         | -                         | -  |                         |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | -                         | -                         | -                         | -  |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 377,577.60                | (1,600,933.00)            | 977,876.08                | 600,298.48   | 158.99%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |             |                           |                           |                           |  |                         |
| 1. Beginning Fund Balance   |             |                           |                           |                           |  |                         |
| a. As of July 1   | 9791        | 4,506,513.60              | 4,201,524.67              | 4,201,524.67              | (304,988.93)   | -6.77%                  |
| b. Adjustments/Restatements   | 9793, 9795  | -                         | (405,825.67)              | (405,825.67)              | (405,825.67)   | New                     |
| c. Adjusted Beginning Fund Balance  |             | 4,506,513.60              | 3,795,699.00              | 3,795,699.00              |  |                         |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 4,884,091.21              | 2,194,766.00              | 4,773,575.08              |  |                         |
| Components of Ending Fund Balance :   |             |                           |                           |                           |  |                         |
| a. Nonspendable   |             |                           |                           |                           |  |                         |
| Revolving Cash (equals object 9130)   | 9711        | -                         | -                         | -                         | -  |                         |
| Stores (equals object 9320)   | 9712        | -                         | -                         | -                         | -  |                         |
| Prepaid Expenditures (equals object 9330)   | 9713        | -                         | -                         | -                         | -  |                         |
| All Others  | 9719        | -                         | -                         | -                         | -  |                         |
| b. Restricted   | 9740        | -                         | 127,275.00                | -                         | -  |                         |
| c. Committed  |             |                           |                           |                           |  |                         |
| Stabilization Arrangements  | 9750        | -                         | -                         | -                         | -  |                         |
| Other Commitments   | 9760        | -                         | -                         | -                         | -  |                         |
| d. Assigned   |             |                           |                           |                           |  |                         |
| Other Assignments   | 9780        | -                         | -                         | -                         | -  |                         |
| e. Unassigned/Unappropriated  |             |                           |                           |                           |  |                         |
| Reserve for Economic Uncertainties  | 9789        | 633,313.18                | 461,974.02                | 461,974.02                | (171,339.17)   | -27.05%                 |
| Unassigned/Unappropriated Amount  | 9790        | 4,250,778.02              | 1,605,516.98              | 4,311,601.06              | 60,823.04  | 1.43%                   |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25   |              |               | Totals for 2025/26 | Totals for 2026/27 |
|--|-----------------|--------------|--------------|---------------|--------------------|--------------------|
|  |                 | Unrestricted | Restricted   | Total         |                    |                    |
| <b>A. REVENUES</b>                                     |                 |              |              |               |                    |                    |
| <b>1. LCFF Sources</b>                                 |                 |              |              |               |                    |                    |
| State Aid - Current Year                               | 8011            | 7,216,602.74 | 0.00         | 7,216,602.74  | 7,486,576.35       | 7,728,818.43       |
| Education Protection Account State Aid - Current Year  | 8012            | 1,035,841.00 | 0.00         | 1,035,841.00  | 1,066,191.00       | 1,099,029.00       |
| State Aid - Prior Years                                | 8019            | (7,190.00)   | 0.00         | (7,190.00)    | 0.00               | 0.00               |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 376,923.87   | 0.00         | 376,923.87    | 376,923.87         | 376,923.87         |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00         | 0.00         | 0.00          |                    |                    |
| Total, LCFF Sources                                    |                 | 8,622,177.61 | 0.00         | 8,622,177.61  | 8,929,691.23       | 9,204,771.31       |
| <b>2. Federal Revenues</b>                             |                 |              |              |               |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00         | 267,806.00   | 267,806.00    | 267,806.00         | 267,806.00         |
| Special Education - Federal                            | 8181, 8182      | 0.00         | 84,109.09    | 84,109.09     | 84,109.09          | 84,109.09          |
| Child Nutrition - Federal                              | 8220            | 0.00         | 0.00         | 0.00          |                    |                    |
| Donated Food Commodities                               | 8221            | 0.00         | 0.00         | 0.00          |                    |                    |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00         | 0.00         | 0.00          |                    |                    |
| Total, Federal Revenues                                |                 | 0.00         | 351,915.09   | 351,915.09    | 351,915.09         | 351,915.09         |
| <b>3. Other State Revenues</b>                         |                 |              |              |               |                    |                    |
| Special Education - State                              | StateRevSE      | 0.00         | 538,832.86   | 538,832.86    | 538,832.86         | 538,832.86         |
| All Other State Revenues                               | StateRevAO      | 163,820.81   | 540,441.06   | 704,261.87    | 691,220.00         | 521,854.00         |
| Total, Other State Revenues                            |                 | 163,820.81   | 1,079,273.91 | 1,243,094.72  | 1,230,052.86       | 1,060,686.86       |
| <b>4. Other Local Revenues</b>                         |                 |              |              |               |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 169.00       | 0.00         | 169.00        | 169.00             | 169.00             |
| Total, Local Revenues                                  |                 | 169.00       | 0.00         | 169.00        | 169.00             | 169.00             |
| <b>5. TOTAL REVENUES</b>                               |                 |              |              |               |                    |                    |
|  |                 | 8,786,167.42 | 1,431,189.00 | 10,217,356.42 | 10,511,828.17      | 10,617,542.25      |
| <b>B. EXPENDITURES</b>                                 |                 |              |              |               |                    |                    |
| <b>1. Certificated Salaries</b>                        |                 |              |              |               |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 3,960,612.30 | 474,273.72   | 4,434,886.02  | 3,612,088.00       | 3,684,330.00       |
| Certificated Pupil Support Salaries                    | 1200            | 541,049.52   | 12,034.90    | 553,084.42    | 448,356.44         | 457,323.57         |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 429,215.27   | 0.00         | 429,215.27    | 344,088.24         | 350,970.00         |
| Other Certificated Salaries                            | 1900            | 0.00         | 0.00         | 0.00          |                    |                    |
| Total, Certificated Salaries                           |                 | 4,930,877.09 | 486,308.62   | 5,417,185.71  | 4,404,532.67       | 4,492,623.57       |
| <b>2. Non-certificated Salaries</b>                    |                 |              |              |               |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00         | 0.00         | 0.00          |                    |                    |
| Non-certificated Support Salaries                      | 2200            | 16,289.04    | 0.00         | 16,289.04     | 16,614.82          | 16,947.12          |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 179,768.35   | 0.00         | 179,768.35    | 183,363.72         | 187,030.99         |
| Clerical and Office Salaries                           | 2400            | 22,450.88    | 56,175.53    | 78,626.41     | 80,198.94          | 81,802.92          |
| Other Non-certificated Salaries                        | 2900            | 0.00         | 0.00         | 0.00          |                    |                    |
| Total, Non-certificated Salaries                       |                 | 218,508.27   | 56,175.53    | 274,683.80    | 280,177.48         | 285,781.03         |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

| Description  | Object Code | FY 2024/25   |              |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-------------|--------------|--------------|--------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted   | Total        |                    |                    |
| <b>3. Employee Benefits</b>  |             |              |              |              |                    |                    |
| STRS   | 3101-3102   | 571,722.34   | 276,550.43   | 848,272.77   | 841,265.80         | 858,091.12         |
| PERS   | 3201-3202   | 0.00         | 0.00         | 0.00         |                    |                    |
| OASDI / Medicare / Alternative   | 3301-3302   | 80,890.90    | 28,846.24    | 109,737.14   | 81,050.00          | 82,671.00          |
| Health and Welfare Benefits  | 3401-3402   | 368,999.47   | 181,916.89   | 550,916.36   | 560,431.90         | 571,640.54         |
| Unemployment Insurance   | 3501-3502   | 121,147.87   | 67,858.10    | 189,005.97   | 233,607.97         | 233,752.53         |
| Workers' Compensation Insurance  | 3601-3602   | 34,601.18    | 18,546.90    | 53,148.08    | 64,808.21          | 66,104.38          |
| OPEB, Allocated  | 3701-3702   | 0.00         | 0.00         | 0.00         |                    |                    |
| OPEB, Active Employees   | 3751-3752   | 0.00         | 0.00         | 0.00         |                    |                    |
| Other Employee Benefits  | 3901-3902   | 109,609.16   | 59,197.45    | 168,806.61   | 129,794.29         | 132,390.17         |
| Total, Employee Benefits   |             | 1,286,970.93 | 632,916.00   | 1,919,886.93 | 1,910,958.17       | 1,944,649.73       |
| <b>4. Books and Supplies</b>   |             |              |              |              |                    |                    |
| Approved Textbooks and Core Curricula Materials  | 4100        | 172,274.06   | 0.00         | 172,274.06   | 175,719.54         | 179,233.93         |
| Books and Other Reference Materials  | 4200        | 0.00         | 0.00         | 0.00         |                    |                    |
| Materials and Supplies   | 4300        | 314,280.69   | 165,327.20   | 479,607.89   | 489,200.00         | 498,984.00         |
| Noncapitalized Equipment   | 4400        | 10,246.08    | 0.00         | 10,246.08    | 10,451.01          | 10,660.03          |
| Food   | 4700        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Books and Supplies  |             | 496,800.83   | 165,327.20   | 662,128.03   | 675,370.54         | 688,877.96         |
| <b>5. Services and Other Operating Expenditures</b>  |             |              |              |              |                    |                    |
| Subagreements for Services   | 5100        | 29,463.27    | 108,183.04   | 137,646.31   | 140,399.24         | 143,207.23         |
| Travel and Conferences   | 5200        | 88,863.81    | 0.00         | 88,863.81    | 90,641.08          | 92,453.90          |
| Dues and Memberships   | 5300        | 83,072.50    | 0.00         | 83,072.50    | 84,733.95          | 86,428.63          |
| Insurance  | 5400        | 16,321.25    | 0.00         | 16,321.25    | 16,647.67          | 16,980.63          |
| Operations and Housekeeping Services   | 5500        | 2,342.85     | 0.00         | 2,342.85     | 2,390.00           | 2,438.00           |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 64,923.28    | 0.00         | 64,923.28    | 66,221.74          | 67,546.18          |
| Transfers of Direct Costs  | 5700-5799   | 149,912.44   | (149,912.44) | 0.00         |                    |                    |
| Professional/Consulting Services and Operating Expend.   | 5800        | 426,437.80   | 132,191.05   | 558,628.85   | 570,778.36         | 582,785.03         |
| Communications   | 5900        | 13,797.02    | 0.00         | 13,797.02    | 14,073.00          | 14,354.00          |
| Total, Services and Other Operating Expenditures   |             | 875,134.23   | 90,461.64    | 965,595.87   | 985,885.05         | 1,006,193.59       |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |              |              |              |                    |                    |
| Land and Land Improvements   | 6100-6170   | 0.00         | 0.00         | 0.00         |                    |                    |
| Buildings and Improvements of Buildings  | 6200        | 0.00         | 0.00         | 0.00         |                    |                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | 0.00         | 0.00         | 0.00         |                    |                    |
| Equipment  | 6400        | 0.00         | 0.00         | 0.00         |                    |                    |
| Equipment Replacement  | 6500        | 0.00         | 0.00         | 0.00         |                    |                    |
| Depreciation Expense (for accrual basis only)  | 6900        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Capital Outlay  |             | 0.00         | 0.00         | 0.00         | 0.00               | 0.00               |
| <b>7. Other Outgo</b>  |             |              |              |              |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00         | 0.00         | 0.00         |                    |                    |
| All Other Transfers  | 7280-7299   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Indirect Costs  | 7300-7399   | 0.00         | 0.00         | 0.00         |                    |                    |
| Debt Service:  |             |              |              |              |                    |                    |
| Interest   | 7438        | 0.00         | 0.00         | 0.00         |                    |                    |
| Principal (for modified accrual basis only)  | 7439        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Other Outgo   |             | 0.00         | 0.00         | 0.00         | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 7,808,291.34 | 1,431,189.00 | 9,239,480.34 | 8,256,923.92       | 8,418,125.88       |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 977,876.08   | (0.00)       | 977,876.08   | 2,254,904.25       | 2,199,416.37       |



**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Central Valley  
CDS #: 54-71803-0112458  
Charter Approving Entity: Alpaugh Unified School District  
County: Tulare  
Charter #: 0804  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25   |            |              | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|--------------|------------|--------------|-----------------------|-----------------------|
|   |             | Unrestricted | Restricted | Total        |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |              |            |              |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00         | 0.00       | 0.00         |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00         | 0.00       | 0.00         |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 977,876.08   | (0.00)     | 977,876.08   | 2,254,904.25          | 2,199,416.37          |
| <b>F. FUND BALANCE, RESERVES</b>  |             |              |            |              |                       |                       |
| 1. Beginning Fund Balance   |             |              |            |              |                       |                       |
| a. As of July 1   | 9791        | 4,201,524.67 | 0.00       | 4,201,524.67 | 4,773,575.08          | 7,028,479.33          |
| b. Adjustments/Restatements   | 9793, 9795  | (405,825.67) | 0.00       | (405,825.67) |                       |                       |
| c. Adjusted Beginning Balance   |             | 3,795,699.00 | 0.00       | 3,795,699.00 | 4,773,575.08          | 7,028,479.33          |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 4,773,575.08 | (0.00)     | 4,773,575.08 | 7,028,479.33          | 9,227,895.70          |
| Components of Ending Fund Balance:  |             |              |            |              |                       |                       |
| a. Nonspendable   |             |              |            |              |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |              | 0.00       | 0.00         | 0.00                  | 0.00                  |
| c. Committed  |             |              |            |              |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| d. Assigned   |             |              |            |              |                       |                       |
| Other Assignments   | 9780        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |              |            |              |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 461,974.02   | 0.00       | 461,974.02   | 412,846.20            | 420,906.29            |
| Unassigned/Unappropriated Amount  | 9790        | 4,311,601.06 | (0.00)     | 4,311,601.06 | 6,615,633.13          | 8,806,989.41          |



## CERTIFICATION OF FINANCIAL CONDITION

421 of 550

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

Charter School Name: California Connections Academy  
 (continued) Northern California  
 CDS #: 39-68650-0125849  
 Charter Approving Entity: Ripon Unified School District  
 County: San Joaquin  
 Charter #: 1398  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |              | 1st Interim Budget |              |               |
|--|--|-----------------|-------------------------|--------------|---------------|--------------------|------------|--------------|--------------------|--------------|---------------|
|  |  |                 | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total        | Unrestricted       | Restricted   | Total         |
| A. REVENUES  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| 1. LCFF Sources  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| State Aid - Current Year                               |  | 8011            | 12,762,206.99           |              | 12,762,206.99 | 2,925,408.00       |            | 2,925,408.00 | 12,835,008.55      |              | 12,835,008.55 |
| Education Protection Account State Aid - Current Year  |  | 8012            | 6,406,835.00            |              | 6,406,835.00  | 871,945.00         |            | 871,945.00   | 2,277,999.00       |              | 2,277,999.00  |
| State Aid - Prior Years                                |  | 8019            |                         |              | -             |                    |            | -            |                    |              | -             |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 2,920,438.63            |              | 2,920,438.63  |                    |            | -            | 2,302,586.96       |              | 2,302,586.96  |
| Other LCFF Transfers                                   |  |                 |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, LCFF Sources                                    |  | 8091, 8097      | 22,089,480.62           | -            | 22,089,480.62 | 3,797,353.00       | -          | 3,797,353.00 | 17,415,594.51      | -            | 17,415,594.51 |
| 2. Federal Revenues                                    |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 301,106.00   | 301,106.00    |                    |            | -            |                    | 389,992.00   | 389,992.00    |
| Special Education - Federal                            |  | 8181, 8182      |                         | 226,057.64   | 226,057.64    |                    |            | -            |                    | 186,184.52   | 186,184.52    |
| Child Nutrition - Federal                              |  | 8220            |                         |              | -             |                    |            | -            |                    |              | -             |
| Donated Food Commodities                               |  | 8221            |                         |              | -             |                    |            | -            |                    |              | -             |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, Federal Revenues                                |  |                 | -                       | 527,163.64   | 527,163.64    | -                  | -          | -            | -                  | 576,176.52   | 576,176.52    |
| 3. Other State Revenues                                |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Special Education - State                              |  | StateRevSE      |                         | 1,558,910.87 | 1,558,910.87  |                    | 284,286.00 | 284,286.00   |                    | 1,192,764.50 | 1,192,764.50  |
| All Other State Revenues                               |  | StateRevAO      | 408,428.78              | 1,014,409.21 | 1,422,837.99  | 3,636.00           | 27,280.00  | 30,916.00    | 365,766.96         | 984,275.19   | 1,350,042.15  |
| Total, Other State Revenues                            |  |                 | 408,428.78              | 2,573,320.07 | 2,981,748.85  | 3,636.00           | 311,566.00 | 315,202.00   | 365,766.96         | 2,177,039.70 | 2,542,806.66  |
| 4. Other Local Revenues                                |  |                 |                         |              |               |                    |            |              |                    |              |               |
| All Other Local Revenues                               |  | LocalRevAO      | 35,418.79               |              | 35,418.79     | 19,988.00          |            | 19,988.00    | 43,406.40          |              | 43,406.40     |
| Total, Local Revenues                                  |  |                 | 35,418.79               | -            | 35,418.79     | 19,988.00          | -          | 19,988.00    | 43,406.40          | -            | 43,406.40     |
| 5. TOTAL REVENUES                                      |  |                 | 22,533,328.19           | 3,100,483.71 | 25,633,811.91 | 3,820,977.00       | 311,566.00 | 4,132,543.00 | 17,824,767.87      | 2,753,216.21 | 20,577,984.08 |
| B. EXPENDITURES  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| 1. Certificated Salaries                               |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Certificated Teachers' Salaries                        |  | 1100            | 8,673,577.84            | 896,871.13   | 9,570,448.96  | 4,337,974.00       |            | 4,337,974.00 | 8,177,706.80       | 1,386,245.03 | 9,563,951.83  |
| Certificated Pupil Support Salaries                    |  | 1200            | 796,987.94              |              | 796,987.94    | 545,740.00         |            | 545,740.00   | 1,167,782.60       | 26,640.55    | 1,194,423.15  |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 1,018,405.72            |              | 1,018,405.72  | 429,074.00         |            | 429,074.00   | 926,901.67         |              | 926,901.67    |
| Other Certificated Salaries                            |  | 1900            |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, Certificated Salaries                           |  |                 | 10,488,971.50           | 896,871.13   | 11,385,842.63 | 5,312,788.00       | -          | 5,312,788.00 | 10,272,391.07      | 1,412,885.58 | 11,685,276.65 |
| 2. Non-certificated Salaries                           |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 54,514.32               |              | 54,514.32     |                    |            | -            |                    |              | -             |
| Non-certificated Support Salaries                      |  | 2200            | -                       |              | -             | 16,086.00          |            | 16,086.00    | 35,187.32          | -            | 35,187.32     |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 157,058.57              |              | 157,058.57    | 178,481.00         |            | 178,481.00   | 388,278.65         |              | 388,278.65    |
| Clerical and Office Salaries                           |  | 2400            | 48,561.29               |              | 48,561.29     | 73,959.00          |            | 73,959.00    | 45,697.61          | 124,350.58   | 170,048.19    |
| Other Non-certificated Salaries                        |  | 2900            |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, Non-certificated Salaries                       |  |                 | 260,134.18              | -            | 260,134.18    | 268,526.00         | -          | 268,526.00   | 469,163.58         | 124,350.58   | 593,514.16    |
| 3. Employee Benefits                                   |  |                 |                         |              |               |                    |            |              |                    |              |               |
| STRS   |  | 3101-3102       | 2,003,393.56            | 171,302.38   | 2,174,695.94  | 675,553.00         |            | 675,553.00   | 1,375,708.52       | 496,034.48   | 1,871,743.00  |
| PERS   |  | 3201-3202       |                         |              | -             |                    |            | -            |                    |              | -             |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 165,903.92              | 12,907.99    | 178,811.91    | 127,581.00         |            | 127,581.00   | 182,584.48         | 56,229.74    | 238,814.22    |
| Health and Welfare Benefits                            |  | 3401-3402       | 1,201,593.43            | 100,257.12   | 1,301,850.55  | 399,016.00         |            | 399,016.00   | 882,124.18         | 327,726.01   | 1,209,850.19  |
| Unemployment Insurance                                 |  | 3501-3502       | 220,252.81              | 18,377.19    | 238,630.00    | 1,915.00           |            | 1,915.00     | 134,612.56         | 56,007.12    | 190,619.68    |
| Workers' Compensation Insurance                        |  | 3601-3602       | 149,369.09              | 12,462.89    | 161,831.98    | 27,950.00          |            | 27,950.00    | 85,584.80          | 33,783.89    | 119,368.69    |
| OPEB, Allocated  |  | 3701-3702       |                         |              | -             |                    |            | -            |                    |              | -             |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |              | -             |                    |            | -            |                    |              | -             |
| Other Employee Benefits                                |  | 3901-3902       | 85,304.66               | 7,117.55     | 92,422.21     | 185,220.00         |            | 185,220.00   | 262,219.29         | 106,088.97   | 368,308.26    |
| Total, Employee Benefits                               |  |                 | 3,825,817.47            | 322,425.12   | 4,148,242.59  | 1,417,235.00       | -          | 1,417,235.00 | 2,922,833.83       | 1,075,870.21 | 3,998,704.04  |
| 4. Books and Supplies                                  |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 222,400.00              |              | 222,400.00    | 146,802.00         |            | 146,802.00   | 373,409.14         | -            | 373,409.14    |
| Books and Other Reference Materials                    |  | 4200            | 1,739,800.00            |              | 1,739,800.00  |                    |            | -            |                    | -            | -             |
| Materials and Supplies                                 |  | 4300            | 1,660,901.54            | 105,498.46   | 1,766,400.00  | 469,496.00         |            | 469,496.00   | 941,523.18         | 92,704.69    | 1,034,227.87  |
| Noncapitalized Equipment                               |  | 4400            | 340,600.00              |              | 340,600.00    | 6,426.00           |            | 6,426.00     | 22,680.81          |              | 22,680.81     |
| Food   |  | 4700            |                         |              | -             |                    |            | -            |                    |              | -             |
| Total, Books and Supplies                              |  |                 | 3,963,701.54            | 105,498.46   | 4,069,200.00  | 622,724.00         | -          | 622,724.00   | 1,337,613.13       | 92,704.69    | 1,430,317.82  |
| 5. Services and Other Operating Expenditures           |  |                 |                         |              |               |                    |            |              |                    |              |               |
| Subagreements for Services                             |  | 5100            | 306,000.00              | 1,730,400.00 | 2,036,400.00  | (1,881.00)         | 62,985.00  | 61,104.00    | 97,489.69          | 239,474.79   | 336,964.48    |
| Travel and Conferences                                 |  | 5200            | 71,100.00               |              | 71,100.00     | 144,379.00         | -          | 144,379.00   | 194,149.32         |              | 194,149.32    |
| Dues and Memberships                                   |  | 5300            | 45,400.00               |              | 45,400.00     | 61,779.00          | -          | 61,779.00    | 181,177.67         |              | 181,177.67    |
| Insurance  |  | 5400            | 36,900.00               |              | 36,900.00     | 11,486.00          | -          | 11,486.00    | 34,636.46          |              | 34,636.46     |
| Operations and Housekeeping Services                   |  | 5500            | 14,700.00               |              | 14,700.00     | 3,399.00           | -          | 3,399.00     | 8,045.03           |              | 8,045.03      |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 132,300.00              |              | 132,300.00    | 62,840.00          | -          | 62,840.00    | 176,330.06         |              | 176,330.06    |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |              | -             |                    |            | -            | 301,519.84         | (301,519.84) | -             |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 2,601,782.05            | 45,289.00    | 2,647,071.05  | 449,425.00         | 7,888.00   | 457,313.00   | 1,063,442.81       | 109,450.19   | 1,172,893.00  |
| Communications   |  | 5900            | 66,600.00               |              | 66,600.00     | 14,287.00          | -          | 14,287.00    | 38,913.43          |              | 38,913.43     |
| Total, Services and Other Operating Expenditures       |  |                 | 3,274,782.05            | 1,775,689.00 | 5,050,471.05  | 745,714.00         | 70,873.00  | 816,587.00   | 2,095,704.31       | 47,405.14    | 2,143,109.45  |

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

Charter School Name: California Connections Academy  
 (continued) Northern California  
 CDS #: 39-68650-0125849  
 Charter Approving Entity: Ripon Unified School District  
 County: San Joaquin  
 Charter #: 1398  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |              |               | Actuals thru 10/31 |            |                | 1st Interim Budget |              |               |
|--|-------------|-------------------------|--------------|---------------|--------------------|------------|----------------|--------------------|--------------|---------------|
|  |             | Unrestricted            | Restricted   | Total         | Unrestricted       | Restricted | Total          | Unrestricted       | Restricted   | Total         |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |              |               |                    |            |                |                    |              |               |
| Land and Land Improvements   | 6100-6170   |                         |              | -             |                    |            | -              |                    |              | -             |
| Buildings and Improvements of Buildings  | 6200        |                         |              | -             |                    |            | -              |                    |              | -             |
| Books and Media for New School Libraries or Major  |             |                         |              |               |                    |            |                |                    |              |               |
| Expansion of School Libraries  | 6300        |                         |              | -             |                    |            | -              |                    |              | -             |
| Equipment  | 6400        |                         |              | -             |                    |            | -              |                    |              | -             |
| Equipment Replacement  | 6500        |                         |              | -             |                    |            | -              |                    |              | -             |
| Depreciation Expense (for accrual basis only)  | 6900        | 65,400.00               |              | 65,400.00     | 18,683.00          |            | 18,683.00      | 56,051.00          |              | 56,051.00     |
| Total, Capital Outlay  |             | 65,400.00               | -            | 65,400.00     | 18,683.00          | -          | 18,683.00      | 56,051.00          | -            | 56,051.00     |
| <b>7. Other Outgo</b>  |             |                         |              |               |                    |            |                |                    |              |               |
| Tuition to Other Schools   | 7110-7143   |                         |              | -             |                    |            | -              |                    |              | -             |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |              | -             |                    |            | -              |                    |              | -             |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |              | -             |                    |            | -              |                    |              | -             |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |              | -             |                    |            | -              |                    |              | -             |
| All Other Transfers  | 7281-7299   |                         |              | -             |                    |            | -              |                    |              | -             |
| Transfers of Indirect Costs  | 7300-7399   |                         |              | -             |                    |            | -              |                    |              | -             |
| Debt Service:  |             |                         |              |               |                    |            |                |                    |              |               |
| Interest   | 7438        |                         |              | -             |                    |            | -              |                    |              | -             |
| Principal (for modified accrual basis only)  | 7439        |                         |              | -             |                    |            | -              |                    |              | -             |
| Total, Other Outgo   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -             |
| <b>8. TOTAL EXPENDITURES</b>   |             | 21,878,806.74           | 3,100,483.71 | 24,979,290.45 | 8,385,670.00       | 70,873.00  | 8,456,543.00   | 17,153,756.91      | 2,753,216.21 | 19,906,973.12 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 654,521.46              | 0.00         | 654,521.46    | (4,564,693.00)     | 240,693.00 | (4,324,000.00) | 671,010.96         | (0.00)       | 671,010.96    |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |              |               |                    |            |                |                    |              |               |
| 1. Other Sources   | 8930-8979   |                         |              | -             |                    |            | -              |                    |              | -             |
| 2. Less: Other Uses  | 7630-7699   |                         |              | -             |                    |            | -              |                    |              | -             |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |              | -             |                    |            | -              |                    |              | -             |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -            | -             | -                  | -          | -              | -                  | -            | -             |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 654,521.46              | 0.00         | 654,521.46    | (4,564,693.00)     | 240,693.00 | (4,324,000.00) | 671,010.96         | (0.00)       | 671,010.96    |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |              |               |                    |            |                |                    |              |               |
| 1. Beginning Fund Balance  |             |                         |              |               |                    |            |                |                    |              |               |
| a. As of July 1  | 9791        | 3,997,133.54            |              | 3,997,133.54  | 4,194,412.45       |            | 4,194,412.45   | 4,194,412.45       |              | 4,194,412.45  |
| b. Adjustments to Beginning Balance  | 9793, 9795  |                         |              | -             | (789,924.45)       |            | (789,924.45)   | (789,924.45)       |              | (789,924.45)  |
| c. Adjusted Beginning Balance  |             | 3,997,133.54            | -            | 3,997,133.54  | 3,404,488.00       | -          | 3,404,488.00   | 3,404,488.00       | -            | 3,404,488.00  |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 4,651,655.00            | 0.00         | 4,651,655.00  | (1,160,205.00)     | 240,693.00 | (919,512.00)   | 4,075,498.96       | (0.00)       | 4,075,498.96  |
| Components of Ending Fund Balance :  |             |                         |              |               |                    |            |                |                    |              |               |
| a. Nonspendable  |             |                         |              |               |                    |            |                |                    |              |               |
| Revolving Cash (equals object 9130)  | 9711        |                         |              | -             |                    |            | -              |                    |              | -             |
| Stores (equals object 9320)  | 9712        |                         |              | -             |                    |            | -              |                    |              | -             |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |              | -             |                    |            | -              |                    |              | -             |
| All Others   | 9719        |                         |              | -             |                    |            | -              |                    |              | -             |
| b. Restricted  | 9740        |                         |              | -             |                    | 240,693.00 | 240,693.00     |                    |              | -             |
| c. Committed   |             |                         |              |               |                    |            |                |                    |              |               |
| Stabilization Arrangements   | 9750        |                         |              | -             |                    |            | -              |                    |              | -             |
| Other Commitments  | 9760        |                         |              | -             |                    |            | -              |                    |              | -             |
| d. Assigned  |             |                         |              |               |                    |            |                |                    |              |               |
| Other Assignments  | 9780        |                         |              | -             |                    |            | -              |                    |              | -             |
| e. Unassigned/Unappropriated   |             |                         |              |               |                    |            |                |                    |              |               |
| Reserve for Economic Uncertainties   | 9789        | 1,248,964.52            |              | 1,248,964.52  | 995,348.66         |            | 995,348.66     | 995,348.66         |              | 995,348.66    |
| Unassigned/Unappropriated Amount   | 9790        | 3,402,690.48            | 0.00         | 3,402,690.48  | (2,155,553.66)     | -          | (2,155,553.66) | 3,080,150.31       | (0.00)       | 3,080,150.31  |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Northern California  
CDS #: 39-68650-0125849  
Charter Approving Entity: Ripon Unified School District  
County: San Joaquin  
Charter #: 1398  
Fiscal Year: 2024/25

|  |                 |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-----------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code     | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                        |                        |                        |   |                      |
| 1. LCFF/Revenue Limit Sources                                  |                 |                        |                        |                        |   |                      |
| State Aid - Current Year                                       | 8011            | 12,762,206.99          | 2,925,408.00           | 12,835,008.55          | 72,801.56   | 0.57%                |
| Education Protection Account State Aid - Current Year          | 8012            | 6,406,835.00           | 871,945.00             | 2,277,999.00           | (4,128,836.00)                                      | -64.44%              |
| State Aid - Prior Years  | 8019            | -                      | -                      | -                      | -   |                      |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 2,920,438.63           | -                      | 2,302,586.96           | (617,851.67)  | -21.16%              |
| Other LCFF Transfers   | 8091, 8097      | -                      | -                      | -                      | -   |                      |
| Total, LCFF Sources  |                 | 22,089,480.62          | 3,797,353.00           | 17,415,594.51          | (4,673,886.11)                                      | -21.16%              |
| 2. Federal Revenues  |                 |                        |                        |                        |   |                      |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 301,106.00             | -                      | 389,992.00             | 88,886.00   | 29.52%               |
| Special Education - Federal                                    | 8181, 8182      | 226,057.64             | -                      | 186,184.52             | (39,873.12)   | -17.64%              |
| Child Nutrition - Federal                                      | 8220            | -                      | -                      | -                      | -   |                      |
| Donated Food Commodities                                       | 8221            | -                      | -                      | -                      | -   |                      |
| Other Federal Revenues   | 8110, 8260-8299 | -                      | -                      | -                      | -   |                      |
| Total, Federal Revenues  |                 | 527,163.64             | -                      | 576,176.52             | 49,012.88   | 9.30%                |
| 3. Other State Revenues  |                 |                        |                        |                        |   |                      |
| Special Education - State                                      | StateRevSE      | 1,558,910.87           | 284,286.00             | 1,192,764.50           | (366,146.36)  | -23.49%              |
| All Other State Revenues                                       | StateRevAO      | 1,422,837.99           | 30,916.00              | 1,350,042.15           | (72,795.84)   | -5.12%               |
| Total, Other State Revenues                                    |                 | 2,981,748.85           | 315,202.00             | 2,542,806.66           | (438,942.20)  | -14.72%              |
| 4. Other Local Revenues  |                 |                        |                        |                        |   |                      |
| All Other Local Revenues                                       | LocalRevAO      | 35,418.79              | 19,988.00              | 43,406.40              | 7,987.61  | 22.55%               |
| Total, Local Revenues  |                 | 35,418.79              | 19,988.00              | 43,406.40              | 7,987.61  | 22.55%               |
| 5. TOTAL REVENUES  |                 | 25,633,811.91          | 4,132,543.00           | 20,577,984.08          | (5,055,827.82)                                      | -19.72%              |
| <b>B. EXPENDITURES</b>   |                 |                        |                        |                        |   |                      |
| 1. Certificated Salaries                                       |                 |                        |                        |                        |   |                      |
| Certificated Teachers' Salaries                                | 1100            | 9,570,448.96           | 4,337,974.00           | 9,563,951.83           | (6,497.13)  | -0.07%               |
| Certificated Pupil Support Salaries                            | 1200            | 796,987.94             | 545,740.00             | 1,194,423.15           | 397,435.21  | 49.87%               |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 1,018,405.72           | 429,074.00             | 926,901.67             | (91,504.05)   | -8.99%               |
| Other Certificated Salaries                                    | 1900            | -                      | -                      | -                      | -   |                      |
| Total, Certificated Salaries                                   |                 | 11,385,842.63          | 5,312,788.00           | 11,685,276.65          | 299,434.02  | 2.63%                |
| 2. Non-certificated Salaries                                   |                 |                        |                        |                        |   |                      |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 54,514.32              | -                      | -                      | (54,514.32)   | (100%)               |
| Non-certificated Support Salaries                              | 2200            | -                      | 16,086.00              | 35,187.32              | 35,187.32   | New                  |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 157,058.57             | 178,481.00             | 388,278.65             | 231,220.08  | 147.22%              |
| Clerical and Office Salaries                                   | 2400            | 48,561.29              | 73,959.00              | 170,048.19             | 121,486.90  | 250.17%              |
| Other Non-certificated Salaries                                | 2900            | -                      | -                      | -                      | -   |                      |
| Total, Non-certificated Salaries                               |                 | 260,134.18             | 268,526.00             | 593,514.16             | 333,379.98  | 128.16%              |
| 3. Employee Benefits   |                 |                        |                        |                        |   |                      |
| STRS   | 3101-3102       | 2,174,695.94           | 675,553.00             | 1,871,743.00           | (302,952.94)  | -13.93%              |
| PERS   | 3201-3202       | -                      | -                      | -                      | -   |                      |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 178,811.91             | 127,581.00             | 238,814.22             | 60,002.31   | 33.56%               |
| Health and Welfare Benefits                                    | 3401-3402       | 1,301,850.55           | 399,016.00             | 1,209,850.19           | (92,000.36)   | -7.07%               |
| Unemployment Insurance   | 3501-3502       | 238,630.00             | 1,915.00               | 190,619.68             | (48,010.32)   | -20.12%              |
| Workers' Compensation Insurance                                | 3601-3602       | 161,831.98             | 27,950.00              | 119,368.69             | (42,463.29)   | -26.24%              |
| OPEB, Allocated  | 3701-3702       | -                      | -                      | -                      | -   |                      |
| OPEB, Active Employees   | 3751-3752       | -                      | -                      | -                      | -   |                      |
| Other Employee Benefits  | 3901-3902       | 92,422.21              | 185,220.00             | 368,308.26             | 275,886.05  | 298.51%              |
| Total, Employee Benefits                                       |                 | 4,148,242.59           | 1,417,235.00           | 3,998,704.04           | (149,538.55)  | -3.60%               |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Northern California  
CDS #: 39-68650-0125849  
Charter Approving Entity: Ripon Unified School District  
County: San Joaquin  
Charter #: 1398  
Fiscal Year: 2024/25

|  |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                           |                           |                           |  |                         |
| Approved Textbooks and Core Curricula Materials  | 4100        | 222,400.00                | 146,802.00                | 373,409.14                | 151,009.14   | 67.90%                  |
| Books and Other Reference Materials  | 4200        | 1,739,800.00              | -                         | -                         | (1,739,800.00)   | (100%)                  |
| Materials and Supplies   | 4300        | 1,766,400.00              | 469,496.00                | 1,034,227.87              | (732,172.13)   | -41.45%                 |
| Noncapitalized Equipment   | 4400        | 340,600.00                | 6,426.00                  | 22,680.81                 | (317,919.19)   | -93.34%                 |
| Food   | 4700        | -                         | -                         | -                         | -  |                         |
| Total, Books and Supplies  |             | 4,069,200.00              | 622,724.00                | 1,430,317.82              | (2,638,882.18)   | -64.85%                 |
| <b>5. Services and Other Operating Expenditures</b>  |             |                           |                           |                           |  |                         |
| Subagreements for Services   | 5100        | 2,036,400.00              | 61,104.00                 | 336,964.48                | (1,699,435.52)   | -83.45%                 |
| Travel and Conferences   | 5200        | 71,100.00                 | 144,379.00                | 194,149.32                | 123,049.32   | 173.07%                 |
| Dues and Memberships   | 5300        | 45,400.00                 | 61,779.00                 | 181,177.67                | 135,777.67   | 299.07%                 |
| Insurance  | 5400        | 36,900.00                 | 11,486.00                 | 34,636.46                 | (2,263.54)   | -6.13%                  |
| Operations and Housekeeping Services   | 5500        | 14,700.00                 | 3,399.00                  | 8,045.03                  | (6,654.97)   | -45.27%                 |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 132,300.00                | 62,840.00                 | 176,330.06                | 44,030.06  | 33.28%                  |
| Transfers of Direct Costs  | 5700-5799   | -                         | -                         | -                         | -  |                         |
| Professional/Consulting Services and Operating Expend.   | 5800        | 2,647,071.05              | 457,313.00                | 1,172,893.00              | (1,474,178.05)   | -55.69%                 |
| Communications   | 5900        | 66,600.00                 | 14,287.00                 | 38,913.43                 | (27,686.57)  | -41.57%                 |
| Total, Services and Other Operating Expenditures   |             | 5,050,471.05              | 816,587.00                | 2,143,109.45              | (2,907,361.60)   | -57.57%                 |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                        |             |                           |                           |                           |  |                         |
| Land and Land Improvements   | 6100-6170   | -                         | -                         | -                         | -  |                         |
| Buildings and Improvements of Buildings  | 6200        | -                         | -                         | -                         | -  |                         |
| Books and Media for New School Libraries or Major<br>Expansion of School Libraries                         | 6300        | -                         | -                         | -                         | -  |                         |
| Equipment  | 6400        | -                         | -                         | -                         | -  |                         |
| Equipment Replacement  | 6500        | -                         | -                         | -                         | -  |                         |
| Depreciation Expense (for accrual basis only)  | 6900        | 65,400.00                 | 18,683.00                 | 56,051.00                 | (9,349.00)   | -14.30%                 |
| Total, Capital Outlay  |             | 65,400.00                 | 18,683.00                 | 56,051.00                 | (9,349.00)   | -14.30%                 |
| <b>7. Other Outgo</b>  |             |                           |                           |                           |  |                         |
| Tuition to Other Schools   | 7110-7143   | -                         | -                         | -                         | -  |                         |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                         | -                         | -                         | -  |                         |
| All Other Transfers  | 7281-7299   | -                         | -                         | -                         | -  |                         |
| Transfers of Indirect Costs  | 7300-7399   | -                         | -                         | -                         | -  |                         |
| Debt Service:  |             |                           |                           |                           |  |                         |
| Interest   | 7438        | -                         | -                         | -                         | -  |                         |
| Principal (for modified accrual basis only)  | 7439        | -                         | -                         | -                         | -  |                         |
| Total, Other Outgo   |             | -                         | -                         | -                         | -  |                         |
| <b>8. TOTAL EXPENDITURES</b>   |             | 24,979,290.45             | 8,456,543.00              | 19,906,973.12             | (5,072,317.33)   | -20.31%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 654,521.46                | (4,324,000.00)            | 671,010.96                | 16,489.50  | 2.52%                   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Northern California  
CDS #: 39-68650-0125849  
Charter Approving Entity: Ripon Unified School District  
County: San Joaquin  
Charter #: 1398  
Fiscal Year: 2024/25

| Description  | Object Code | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-------------|------------------------|------------------------|------------------------|---|----------------------|
|  |             |                        |                        |                        | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                        |                        |                        |   |                      |
| 1. Other Sources   | 8930-8979   | -                      | -                      | -                      | -   |                      |
| 2. Less: Other Uses  | 7630-7699   | -                      | -                      | -                      | -   |                      |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) | 8980-8999   | -                      | -                      | -                      | -   |                      |
| 4. TOTAL OTHER FINANCING SOURCES / USES  |             | -                      | -                      | -                      | -   |                      |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                       |             | 654,521.46             | (4,324,000.00)         | 671,010.96             | 16,489.50   | 2.52%                |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                        |                        |                        |   |                      |
| 1. Beginning Fund Balance  |             |                        |                        |                        |   |                      |
| a. As of July 1  | 9791        | 3,997,133.54           | 4,194,412.45           | 4,194,412.45           | 197,278.91  | 4.94%                |
| b. Adjustments/Restatements  | 9793, 9795  | -                      | (789,924.45)           | (789,924.45)           | (789,924.45)  | New                  |
| c. Adjusted Beginning Fund Balance   |             | 3,997,133.54           | 3,404,488.00           | 3,404,488.00           |   |                      |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)                                     |             | 4,651,655.00           | (919,512.00)           | 4,075,498.96           |   |                      |
| Components of Ending Fund Balance :  |             |                        |                        |                        |   |                      |
| a. Nonspendable  |             |                        |                        |                        |   |                      |
| Revolving Cash (equals object 9130)  | 9711        | -                      | -                      | -                      | -   |                      |
| Stores (equals object 9320)  | 9712        | -                      | -                      | -                      | -   |                      |
| Prepaid Expenditures (equals object 9330)  | 9713        | -                      | -                      | -                      | -   |                      |
| All Others   | 9719        | -                      | -                      | -                      | -   |                      |
| b. Restricted  | 9740        | -                      | 240,693.00             | -                      | -   |                      |
| c. Committed   |             |                        |                        |                        |   |                      |
| Stabilization Arrangements   | 9750        | -                      | -                      | -                      | -   |                      |
| Other Commitments  | 9760        | -                      | -                      | -                      | -   |                      |
| d. Assigned  |             |                        |                        |                        |   |                      |
| Other Assignments  | 9780        | -                      | -                      | -                      | -   |                      |
| e. Unassigned/Unappropriated   |             |                        |                        |                        |   |                      |
| Reserve for Economic Uncertainties   | 9789        | 1,248,964.52           | 995,348.66             | 995,348.66             | (253,615.87)  | -20.31%              |
| Unassigned/Unappropriated Amount   | 9790        | 3,402,690.48           | (2,155,553.66)         | 3,080,150.31           | (322,540.17)  | -9.48%               |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

**Charter School Name:** California Connections Academy  
**(continued)** Northern California  
**CDS #:** 39-68650-0125849  
**Charter Approving Entity:** Ripon Unified School District  
**County:** San Joaquin  
**Charter #:** 1398  
**Fiscal Year:** 2024/25

*This charter school uses the following basis of accounting:*

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25    |              |               | Totals for 2025/26 | Totals for 2026/27 |
|--|-----------------|---------------|--------------|---------------|--------------------|--------------------|
|  |                 | Unrestricted  | Restricted   | Total         |                    |                    |
| A. REVENUES  |                 |               |              |               |                    |                    |
| 1. LCFF Sources  |                 |               |              |               |                    |                    |
| State Aid - Current Year                               | 8011            | 12,835,008.55 | 0.00         | 12,835,008.55 | 13,332,543.74      | 13,814,181.89      |
| Education Protection Account State Aid - Current Year  | 8012            | 2,277,999.00  | 0.00         | 2,277,999.00  | 2,344,745.00       | 2,416,962.00       |
| State Aid - Prior Years                                | 8019            | 0.00          | 0.00         | 0.00          | 0.00               | 0.00               |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 2,302,586.96  | 0.00         | 2,302,586.96  | 2,302,586.96       | 2,302,586.96       |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, LCFF Sources                                    |                 | 17,415,594.51 | 0.00         | 17,415,594.51 | 17,979,875.70      | 18,533,730.85      |
| 2. Federal Revenues                                    |                 |               |              |               |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00          | 389,992.00   | 389,992.00    | 389,992.00         | 389,992.00         |
| Special Education - Federal                            | 8181, 8182      | 0.00          | 186,184.52   | 186,184.52    | 186,184.52         | 186,184.52         |
| Child Nutrition - Federal                              | 8220            | 0.00          | 0.00         | 0.00          |                    |                    |
| Donated Food Commodities                               | 8221            | 0.00          | 0.00         | 0.00          |                    |                    |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Federal Revenues                                |                 | 0.00          | 576,176.52   | 576,176.52    | 576,176.52         | 576,176.52         |
| 3. Other State Revenues                                |                 |               |              |               |                    |                    |
| Special Education - State                              | StateRevSE      | 0.00          | 1,192,764.50 | 1,192,764.50  | 1,192,764.50       | 1,192,764.50       |
| All Other State Revenues                               | StateRevAO      | 365,766.96    | 984,275.19   | 1,350,042.15  | 1,385,102.00       | 1,095,949.00       |
| Total, Other State Revenues                            |                 | 365,766.96    | 2,177,039.70 | 2,542,806.66  | 2,577,866.50       | 2,288,713.50       |
| 4. Other Local Revenues                                |                 |               |              |               |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 43,406.40     | 0.00         | 43,406.40     | 43,406.40          | 43,406.40          |
| Total, Local Revenues                                  |                 | 43,406.40     | 0.00         | 43,406.40     | 43,406.40          | 43,406.40          |
| 5. TOTAL REVENUES                                      |                 |               |              |               |                    |                    |
|  |                 | 17,824,767.87 | 2,753,216.21 | 20,577,984.08 | 21,177,325.12      | 21,442,027.27      |
| B. EXPENDITURES  |                 |               |              |               |                    |                    |
| 1. Certificated Salaries                               |                 |               |              |               |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 8,177,706.80  | 1,386,245.03 | 9,563,951.83  | 7,995,746.00       | 8,155,661.00       |
| Certificated Pupil Support Salaries                    | 1200            | 1,167,782.60  | 26,640.55    | 1,194,423.15  | 992,485.21         | 1,012,334.92       |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 926,901.67    | 0.00         | 926,901.67    | 761,676.33         | 776,909.86         |
| Other Certificated Salaries                            | 1900            | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Certificated Salaries                           |                 | 10,272,391.07 | 1,412,885.58 | 11,685,276.65 | 9,749,907.55       | 9,944,905.78       |
| 2. Non-certificated Salaries                           |                 |               |              |               |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00          | 0.00         | 0.00          |                    |                    |
| Non-certificated Support Salaries                      | 2200            | 35,187.32     | 0.00         | 35,187.32     | 35,891.06          | 36,608.88          |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 388,278.65    | 0.00         | 388,278.65    | 396,044.23         | 403,965.11         |
| Clerical and Office Salaries                           | 2400            | 45,697.61     | 124,350.58   | 170,048.19    | 173,449.15         | 176,918.14         |
| Other Non-certificated Salaries                        | 2900            | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Non-certificated Salaries                       |                 | 469,163.58    | 124,350.58   | 593,514.16    | 605,384.44         | 617,492.13         |



**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

**Charter School Name:** California Connections Academy  
**(continued)** Northern California  
**CDS #:** 39-68650-0125849  
**Charter Approving Entity:** Ripon Unified School District  
**County:** San Joaquin  
**Charter #:** 1398  
**Fiscal Year:** 2024/25

| Description  | Object Code | FY 2024/25    |              |               | Totals for 2025/26 | Totals for 2026/27 |
|--|-------------|---------------|--------------|---------------|--------------------|--------------------|
|  |             | Unrestricted  | Restricted   | Total         |                    |                    |
| <b>3. Employee Benefits</b>  |             |               |              |               |                    |                    |
| STRS   | 3101-3102   | 1,375,708.52  | 496,034.48   | 1,871,743.00  | 1,862,232.36       | 1,899,477.01       |
| PERS   | 3201-3202   | 0.00          | 0.00         | 0.00          |                    |                    |
| OASDI / Medicare / Alternative   | 3301-3302   | 182,584.48    | 56,229.74    | 238,814.22    | 179,412.00         | 183,000.00         |
| Health and Welfare Benefits  | 3401-3402   | 882,124.18    | 327,726.01   | 1,209,850.19  | 1,240,576.30       | 1,265,387.83       |
| Unemployment Insurance   | 3501-3502   | 134,612.56    | 56,007.12    | 190,619.68    | 234,015.32         | 234,021.03         |
| Workers' Compensation Insurance  | 3601-3602   | 85,584.80     | 33,783.89    | 119,368.69    | 143,459.95         | 146,329.15         |
| OPEB, Allocated  | 3701-3702   | 0.00          | 0.00         | 0.00          |                    |                    |
| OPEB, Active Employees   | 3751-3752   | 0.00          | 0.00         | 0.00          |                    |                    |
| Other Employee Benefits  | 3901-3902   | 262,219.29    | 106,088.97   | 368,308.26    | 287,313.62         | 293,059.89         |
| Total, Employee Benefits   |             | 2,922,833.83  | 1,075,870.21 | 3,998,704.04  | 3,947,009.56       | 4,021,274.91       |
| <b>4. Books and Supplies</b>   |             |               |              |               |                    |                    |
| Approved Textbooks and Core Curricula Materials  | 4100        | 373,409.14    | 0.00         | 373,409.14    | 380,877.32         | 388,494.87         |
| Books and Other Reference Materials  | 4200        | 0.00          | 0.00         | 0.00          |                    |                    |
| Materials and Supplies   | 4300        | 941,523.18    | 92,704.69    | 1,034,227.87  | 1,054,912.00       | 1,076,011.00       |
| Noncapitalized Equipment   | 4400        | 22,680.81     | 0.00         | 22,680.81     | 23,134.43          | 23,597.11          |
| Food   | 4700        | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Books and Supplies  |             | 1,337,613.13  | 92,704.69    | 1,430,317.82  | 1,458,923.75       | 1,488,102.98       |
| <b>5. Services and Other Operating Expenditures</b>  |             |               |              |               |                    |                    |
| Subagreements for Services   | 5100        | 97,489.69     | 239,474.79   | 336,964.48    | 343,703.77         | 350,577.84         |
| Travel and Conferences   | 5200        | 194,149.32    | 0.00         | 194,149.32    | 198,032.31         | 201,992.96         |
| Dues and Memberships   | 5300        | 181,177.67    | 0.00         | 181,177.67    | 184,801.22         | 188,497.24         |
| Insurance  | 5400        | 34,636.46     | 0.00         | 34,636.46     | 35,329.18          | 36,035.77          |
| Operations and Housekeeping Services   | 5500        | 8,045.03      | 0.00         | 8,045.03      | 8,206.00           | 8,370.00           |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 176,330.06    | 0.00         | 176,330.06    | 179,856.66         | 183,453.80         |
| Transfers of Direct Costs  | 5700-5799   | 301,519.84    | (301,519.84) | 0.00          |                    |                    |
| Professional/Consulting Services and Operating Expend.   | 5800        | 1,063,442.81  | 109,450.19   | 1,172,893.00  | 1,197,683.63       | 1,222,752.51       |
| Communications   | 5900        | 38,913.43     | 0.00         | 38,913.43     | 39,692.00          | 40,486.00          |
| Total, Services and Other Operating Expenditures   |             | 2,095,704.31  | 47,405.14    | 2,143,109.45  | 2,187,304.78       | 2,232,166.12       |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |               |              |               |                    |                    |
| Land and Land Improvements   | 6100-6170   | 0.00          | 0.00         | 0.00          |                    |                    |
| Buildings and Improvements of Buildings  | 6200        | 0.00          | 0.00         | 0.00          |                    |                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | 0.00          | 0.00         | 0.00          |                    |                    |
| Equipment  | 6400        | 0.00          | 0.00         | 0.00          |                    |                    |
| Equipment Replacement  | 6500        | 0.00          | 0.00         | 0.00          |                    |                    |
| Depreciation Expense (for accrual basis only)  | 6900        | 56,051.00     | 0.00         | 56,051.00     | 57,172.02          | 58,315.46          |
| Total, Capital Outlay  |             | 56,051.00     | 0.00         | 56,051.00     | 57,172.02          | 58,315.46          |
| <b>7. Other Outgo</b>  |             |               |              |               |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00          | 0.00         | 0.00          |                    |                    |
| All Other Transfers  | 7280-7299   | 0.00          | 0.00         | 0.00          |                    |                    |
| Transfers of Indirect Costs  | 7300-7399   | 0.00          | 0.00         | 0.00          |                    |                    |
| Debt Service:  |             |               |              |               |                    |                    |
| Interest   | 7438        | 0.00          | 0.00         | 0.00          |                    |                    |
| Principal (for modified accrual basis only)  | 7439        | 0.00          | 0.00         | 0.00          |                    |                    |
| Total, Other Outgo   |             | 0.00          | 0.00         | 0.00          | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 17,153,756.91 | 2,753,216.21 | 19,906,973.12 | 18,005,702.09      | 18,362,257.38      |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 671,010.96    | (0.00)       | 671,010.96    | 3,171,623.03       | 3,079,769.89       |



**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Northern California  
CDS #: 39-68650-0125849  
Charter Approving Entity: Ripon Unified School District  
County: San Joaquin  
Charter #: 1398  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25   |            |              | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|--------------|------------|--------------|-----------------------|-----------------------|
|   |             | Unrestricted | Restricted | Total        |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |              |            |              |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00         | 0.00       | 0.00         |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00         | 0.00       | 0.00         |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 671,010.96   | (0.00)     | 671,010.96   | 3,171,623.03          | 3,079,769.89          |
| <b>F. FUND BALANCE, RESERVES</b>  |             |              |            |              |                       |                       |
| 1. Beginning Fund Balance   |             |              |            |              |                       |                       |
| a. As of July 1   | 9791        | 4,194,412.45 | 0.00       | 4,194,412.45 | 4,075,498.96          | 7,247,121.99          |
| b. Adjustments/Restatements   | 9793, 9795  | (789,924.45) | 0.00       | (789,924.45) |                       |                       |
| c. Adjusted Beginning Balance   |             | 3,404,488.00 | 0.00       | 3,404,488.00 | 4,075,498.96          | 7,247,121.99          |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 4,075,498.96 | (0.00)     | 4,075,498.96 | 7,247,121.99          | 10,326,891.89         |
| Components of Ending Fund Balance:  |             |              |            |              |                       |                       |
| a. Nonspendable   |             |              |            |              |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |              | 0.00       | 0.00         | 0.00                  | 0.00                  |
| c. Committed  |             |              |            |              |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| d. Assigned   |             |              |            |              |                       |                       |
| Other Assignments   | 9780        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |              |            |              |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 995,348.66   | 0.00       | 995,348.66   | 900,285.10            | 918,112.87            |
| Unassigned/Unappropriated Amount  | 9790        | 3,080,150.31 | (0.00)     | 3,080,150.31 | 6,346,836.89          | 9,408,779.02          |

Charter Approving Entity: Middletown Unified School District  
County: Lake  
Charter #: 1653  
Fiscal Year: 2024/25

X **POSITIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

       **QUALIFIED CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

       **NEGATIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Print  
Name: LaChelle Carter Title: Director of Finance

Print  
Name: \_\_\_\_\_ Title: \_\_\_\_\_

lacarter@calca.connectionsacademy.o  
E-mail

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

Charter School Name: California Connections Academy  
(continued) North Bay  
CDS #: 17-64055-0129601  
Charter Approving Entity: Middletown Unified School District  
County: Lake  
Charter #: 1653  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |            | 1st Interim Budget |             |              |
|--|--|-----------------|-------------------------|------------|--------------|--------------------|------------|------------|--------------------|-------------|--------------|
|  |  |                 | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total      | Unrestricted       | Restricted  | Total        |
| A. REVENUES  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| 1. LCFF Sources  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| State Aid - Current Year                               |  | 8011            | 1,338,965.38            |            | 1,338,965.38 | 253,327.00         |            | 253,327.00 | 1,143,769.88       |             | 1,143,769.88 |
| Education Protection Account State Aid - Current Year  |  | 8012            | 32,686.00               |            | 32,686.00    | 8,172.00           |            | 8,172.00   | 27,832.00          |             | 27,832.00    |
| State Aid - Prior Years                                |  | 8019            | -                       |            | -            | 999.00             |            | 999.00     | 999.00             |             | 999.00       |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 746,291.00              |            | 746,291.00   | 133,435.00         |            | 133,435.00 | 631,218.28         |             | 631,218.28   |
| Other LCFF Transfers                                   |  | 8091, 8097      | -                       |            | -            | -                  |            | -          | -                  |             | -            |
| Total, LCFFSources                                     |  |                 | 2,117,942.38            | -          | 2,117,942.38 | 395,933.00         | -          | 395,933.00 | 1,803,819.16       | -           | 1,803,819.16 |
| 2. Federal Revenues                                    |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 47,351.00  | 47,351.00    |                    |            | -          |                    | 51,795.00   | 51,795.00    |
| Special Education - Federal                            |  | 8181, 8182      |                         | 20,537.34  | 20,537.34    |                    |            | -          |                    | 18,897.93   | 18,897.93    |
| Child Nutrition - Federal                              |  | 8220            |                         |            | -            |                    |            | -          |                    | -           | -            |
| Donated Food Commodities                               |  | 8221            |                         |            | -            |                    |            | -          |                    | -           | -            |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |            | -            |                    |            | -          |                    | 0.00        | 0.00         |
| Total, Federal Revenues                                |  |                 | -                       | 67,888.34  | 67,888.34    | -                  | -          | -          | -                  | 70,692.93   | 70,692.93    |
| 3. Other State Revenues                                |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Special Education - State                              |  | StateRevSE      |                         | 141,627.07 | 141,627.07   |                    | 26,881.00  | 26,881.00  |                    | 121,066.88  | 121,066.88   |
| All Other State Revenues                               |  | StateRevAO      | 37,414.06               | 133,485.38 | 170,899.44   |                    | 12,579.00  | 12,579.00  | 36,400.48          | 132,002.64  | 168,403.12   |
| Total, Other State Revenues                            |  |                 | 37,414.06               | 275,112.45 | 312,526.51   | -                  | 39,460.00  | 39,460.00  | 36,400.48          | 253,069.51  | 289,469.99   |
| 4. Other Local Revenues                                |  |                 |                         |            |              |                    |            |            |                    |             |              |
| All Other Local Revenues                               |  | LocalRevAO      | 121.56                  |            | 121.56       | 27.00              |            | 27.00      | 108.04             |             | 108.04       |
| Total, Local Revenues                                  |  |                 | 121.56                  | -          | 121.56       | 27.00              | -          | 27.00      | 108.04             | -           | 108.04       |
| 5. TOTAL REVENUES                                      |  |                 | 2,155,478.00            | 343,000.79 | 2,498,478.79 | 395,960.00         | 39,460.00  | 435,420.00 | 1,840,327.68       | 323,762.44  | 2,164,090.12 |
| B. EXPENDITURES  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| 1. Certificated Salaries                               |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Certificated Teachers' Salaries                        |  | 1100            | 782,770.53              | 87,270.29  | 870,040.81   | 414,118.00         |            | 414,118.00 | 800,877.71         | 143,682.64  | 944,560.35   |
| Certificated Pupil Support Salaries                    |  | 1200            | 72,453.45               |            | 72,453.45    | 51,995.00          |            | 51,995.00  | 115,132.99         | 2,704.04    | 117,837.03   |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 92,582.34               |            | 92,582.34    | 40,864.00          |            | 40,864.00  | 91,394.04          |             | 91,394.04    |
| Other Certificated Salaries                            |  | 1900            |                         |            | -            | -                  |            | -          |                    |             | -            |
| Total, Certificated Salaries                           |  |                 | 947,806.32              | 87,270.29  | 1,035,076.60 | 506,977.00         | -          | 506,977.00 | 1,007,404.74       | 146,386.68  | 1,153,791.42 |
| 2. Non-certificated Salaries                           |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 4,955.85                |            | 4,955.85     | -                  |            | -          | -                  | -           | -            |
| Non-certificated Support Salaries                      |  | 2200            | -                       |            | -            | 1,533.00           |            | 1,533.00   | 3,471.80           |             | 3,471.80     |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 14,278.05               |            | 14,278.05    | 16,997.00          |            | 16,997.00  | 38,291.69          |             | 38,291.69    |
| Clerical and Office Salaries                           |  | 2400            | 4,414.66                |            | 4,414.66     | 7,043.00           |            | 7,043.00   | 4,174.44           | 12,621.72   | 16,796.16    |
| Other Non-certificated Salaries                        |  | 2900            |                         |            | -            | -                  |            | -          |                    |             | -            |
| Total, Non-certificated Salaries                       |  |                 | 23,648.56               | -          | 23,648.56    | 25,573.00          | -          | 25,573.00  | 45,937.93          | 12,621.72   | 58,559.65    |
| 3. Employee Benefits                                   |  |                 |                         |            |              |                    |            |            |                    |             |              |
| STRS   |  | 3101-3102       | 181,031.00              | 16,668.63  | 197,699.63   | 64,338.00          |            | 64,338.00  | 132,206.00         | 56,943.07   | 189,149.07   |
| PERS   |  | 3201-3202       |                         |            | -            | -                  |            | -          | -                  | -           | -            |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 14,999.61               | 1,256.02   | 16,255.63    | 12,150.00          |            | 12,150.00  | 17,845.76          | 5,912.00    | 23,757.76    |
| Health and Welfare Benefits                            |  | 3401-3402       | 108,594.50              | 9,755.55   | 118,350.05   | 37,278.00          |            | 37,278.00  | 82,508.57          | 37,069.97   | 119,578.54   |
| Unemployment Insurance                                 |  | 3501-3502       | 57,373.71               | 5,154.15   | 62,527.86    | 183.00             |            | 183.00     | 37,998.37          | 18,850.23   | 56,848.60    |
| Workers' Compensation Insurance                        |  | 3601-3602       | 13,499.30               | 1,212.70   | 14,712.00    | 2,580.00           |            | 2,580.00   | 8,212.97           | 3,906.04    | 12,119.01    |
| OPEB, Allocated  |  | 3701-3702       |                         |            | -            | -                  |            | -          | -                  | -           | -            |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |            | -            | -                  |            | -          | -                  | -           | -            |
| Other Employee Benefits                                |  | 3901-3902       | 7,709.45                | 692.57     | 8,402.02     | 17,639.00          |            | 17,639.00  | 24,589.82          | 12,153.38   | 36,743.20    |
| Total, Employee Benefits                               |  |                 | 383,207.57              | 34,739.62  | 417,947.19   | 134,168.00         | -          | 134,168.00 | 303,361.49         | 134,834.69  | 438,196.18   |
| 4. Books and Supplies                                  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 18,200.00               |            | 18,200.00    | 13,982.00          |            | 13,982.00  | 36,982.87          | -           | 36,982.87    |
| Books and Other Reference Materials                    |  | 4200            | 181,625.50              | 66,774.50  | 248,400.00   | -                  |            | -          | -                  | -           | -            |
| Materials and Supplies                                 |  | 4300            | 195,032.62              | 7,867.38   | 202,900.00   | 42,958.00          |            | 42,958.00  | 70,658.34          | 29,859.60   | 100,517.94   |
| Noncapitalized Equipment                               |  | 4400            | 29,500.00               |            | 29,500.00    | 615.00             |            | 615.00     | 2,302.13           | -           | 2,302.13     |
| Food   |  | 4700            |                         |            | -            | -                  |            | -          | -                  | -           | -            |
| Total, Books and Supplies                              |  |                 | 424,358.12              | 74,641.88  | 499,000.00   | 57,555.00          | -          | 57,555.00  | 109,943.34         | 29,859.60   | 139,802.94   |
| 5. Services and Other Operating Expenditures           |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Subagreements for Services                             |  | 5100            | 33,300.00               | 131,600.00 | 164,900.00   | (612.00)           | 2,328.00   | 1,716.00   | 5,409.18           | 24,306.95   | 29,716.13    |
| Travel and Conferences                                 |  | 5200            | 100.00                  |            | 100.00       | 13,236.00          | -          | 13,236.00  | 18,287.74          | -           | 18,287.74    |
| Dues and Memberships                                   |  | 5300            | 5,400.00                |            | 5,400.00     | 5,460.00           | -          | 5,460.00   | 17,579.09          | -           | 17,579.09    |
| Insurance  |  | 5400            | 3,100.00                |            | 3,100.00     | 1,167.00           | -          | 1,167.00   | 3,516.80           | -           | 3,516.80     |
| Operations and Housekeeping Services                   |  | 5500            | 400.00                  |            | 400.00       | 23.00              | -          | 23.00      | 494.58             | -           | 494.58       |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 11,400.00               |            | 11,400.00    | 2,756.00           | -          | 2,756.00   | 14,275.36          | -           | 14,275.36    |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |            | -            | -                  |            | -          | 33,807.14          | (33,807.14) | -            |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 260,700.01              | 14,749.00  | 275,449.01   | 35,149.00          | 780.00     | 35,929.00  | 116,819.82         | 9,559.94    | 126,379.76   |
| Communications   |  | 5900            | 5,600.00                |            | 5,600.00     | 533.00             | -          | 533.00     | 3,032.61           | -           | 3,032.61     |
| Total, Services and Other Operating Expenditures       |  |                 | 320,000.01              | 146,349.00 | 466,349.01   | 57,712.00          | 3,108.00   | 60,820.00  | 213,222.32         | 59.75       | 213,282.07   |

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

Charter School Name: California Connections Academy  
 (continued) North Bay  
 CDS #: 17-64055-0129601  
 Charter Approving Entity: Middletown Unified School District  
 County: Lake  
 Charter #: 1653  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |              | 1st Interim Budget |            |              |
|--|-------------|-------------------------|------------|--------------|--------------------|------------|--------------|--------------------|------------|--------------|
|  |             | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total        | Unrestricted       | Restricted | Total        |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |            |              |                    |            |              |                    |            |              |
| Land and Land Improvements   | 6100-6170   |                         |            | -            |                    |            | -            |                    |            | -            |
| Buildings and Improvements of Buildings  | 6200        |                         |            | -            |                    |            | -            |                    |            | -            |
| Books and Media for New School Libraries or Major  |             |                         |            | -            |                    |            | -            |                    |            | -            |
| Expansion of School Libraries  | 6300        |                         |            | -            |                    |            | -            |                    |            | -            |
| Equipment  | 6400        |                         |            | -            |                    |            | -            |                    |            | -            |
| Equipment Replacement  | 6500        |                         |            | -            |                    |            | -            |                    |            | -            |
| Depreciation Expense (for accrual basis only)  | 6900        |                         |            | -            |                    |            | -            |                    |            | -            |
| Total, Capital Outlay  |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>7. Other Outgo</b>  |             |                         |            |              |                    |            |              |                    |            |              |
| Tuition to Other Schools   | 7110-7143   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |            | -            |                    |            | -            |                    |            | -            |
| All Other Transfers  | 7281-7299   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Indirect Costs  | 7300-7399   |                         |            | -            |                    |            | -            |                    |            | -            |
| Debt Service:  |             |                         |            |              |                    |            |              |                    |            |              |
| Interest   | 7438        |                         |            | -            |                    |            | -            |                    |            | -            |
| Principal (for modified accrual basis only)  | 7439        |                         |            | -            |                    |            | -            |                    |            | -            |
| Total, Other Outgo   |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>8. TOTAL EXPENDITURES</b>   |             | 2,099,020.58            | 343,000.79 | 2,442,021.36 | 781,985.00         | 3,108.00   | 785,093.00   | 1,679,869.82       | 323,762.44 | 2,003,632.26 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 56,457.43               | 0.00       | 56,457.43    | (386,025.00)       | 36,352.00  | (349,673.00) | 160,457.86         | 0.00       | 160,457.86   |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |            |              |                    |            |              |                    |            |              |
| 1. Other Sources   | 8930-8979   |                         |            | -            |                    |            | -            |                    |            | -            |
| 2. Less: Other Uses  | 7630-7699   |                         |            | -            |                    |            | -            |                    |            | -            |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |            | -            |                    |            | -            |                    |            | -            |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 56,457.43               | 0.00       | 56,457.43    | (386,025.00)       | 36,352.00  | (349,673.00) | 160,457.86         | 0.00       | 160,457.86   |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |            |              |                    |            |              |                    |            |              |
| 1. Beginning Fund Balance  |             |                         |            |              |                    |            |              |                    |            |              |
| a. As of July 1  | 9791        | 1,075,835.65            |            | 1,075,835.65 | 928,505.96         |            | 928,505.96   | 928,505.96         |            | 928,505.96   |
| b. Adjustments to Beginning Balance  | 9793, 9795  | -                       |            | -            | (28,985.96)        |            | (28,985.96)  | (28,985.96)        |            | (28,985.96)  |
| c. Adjusted Beginning Balance  |             | 1,075,835.65            | -          | 1,075,835.65 | 899,520.00         | -          | 899,520.00   | 899,520.00         | -          | 899,520.00   |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 1,132,293.07            | 0.00       | 1,132,293.08 | 513,495.00         | 36,352.00  | 549,847.00   | 1,059,977.86       | 0.00       | 1,059,977.86 |
| Components of Ending Fund Balance :  |             |                         |            |              |                    |            |              |                    |            |              |
| a. Nonspendable  |             |                         |            |              |                    |            |              |                    |            |              |
| Revolving Cash (equals object 9130)  | 9711        |                         |            | -            |                    |            | -            |                    |            | -            |
| Stores (equals object 9320)  | 9712        |                         |            | -            |                    |            | -            |                    |            | -            |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |            | -            |                    |            | -            |                    |            | -            |
| All Others   | 9719        |                         |            | -            |                    |            | -            |                    |            | -            |
| b. Restricted  | 9740        |                         |            | -            |                    | 36,352.00  | 36,352.00    |                    |            | -            |
| c. Committed   |             |                         |            |              |                    |            |              |                    |            |              |
| Stabilization Arrangements   | 9750        |                         |            | -            |                    |            | -            |                    |            | -            |
| Other Commitments  | 9760        |                         |            | -            |                    |            | -            |                    |            | -            |
| d. Assigned  |             |                         |            |              |                    |            |              |                    |            |              |
| Other Assignments  | 9780        |                         |            | -            |                    |            | -            |                    |            | -            |
| e. Unassigned/Unappropriated   |             |                         |            |              |                    |            |              |                    |            |              |
| Reserve for Economic Uncertainties   | 9789        | 122,101.07              |            | 122,101.07   | 100,181.61         |            | 100,181.61   | 100,181.61         |            | 100,181.61   |
| Unassigned/Unappropriated Amount   | 9790        | 1,010,192.01            | 0.00       | 1,010,192.01 | 413,313.39         | -          | 413,313.39   | 959,796.24         | 0.00       | 959,796.25   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
 (continued) North Bay  
 CDS #: 17-64055-0129601  
 Charter Approving Entity: Middletown Unified School Distr  
 County: Lake  
 Charter #: 1653  
 Fiscal Year: 2024/25

|  |                 |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-----------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code     | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                           |                           |                           |  |                         |
| 1. LCFF/Revenue Limit Sources                                  |                 |                           |                           |                           |  |                         |
| State Aid - Current Year                                       | 8011            | 1,338,965.38              | 253,327.00                | 1,143,769.88              | (195,195.50)   | -14.58%                 |
| Education Protection Account State Aid - Current Year          | 8012            | 32,686.00                 | 8,172.00                  | 27,832.00                 | (4,854.00)   | -14.85%                 |
| State Aid - Prior Years  | 8019            | -                         | 999.00                    | 999.00                    | 999.00   | New                     |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 746,291.00                | 133,435.00                | 631,218.28                | (115,072.72)   | -15.42%                 |
| Other LCFF Transfers   | 8091, 8097      | -                         | -                         | -                         | -  |                         |
| Total, LCFF Sources  |                 | 2,117,942.38              | 395,933.00                | 1,803,819.16              | (314,123.22)   | -14.83%                 |
| 2. Federal Revenues  |                 |                           |                           |                           |  |                         |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 47,351.00                 | -                         | 51,795.00                 | 4,444.00   | 9.39%                   |
| Special Education - Federal                                    | 8181, 8182      | 20,537.34                 | -                         | 18,897.93                 | (1,639.41)   | -7.98%                  |
| Child Nutrition - Federal                                      | 8220            | -                         | -                         | -                         | -  |                         |
| Donated Food Commodities                                       | 8221            | -                         | -                         | -                         | -  |                         |
| Other Federal Revenues   | 8110, 8260-8299 | -                         | -                         | 0.00                      | 0.00   | New                     |
| Total, Federal Revenues  |                 | 67,888.34                 | -                         | 70,692.93                 | 2,804.59   | 4.13%                   |
| 3. Other State Revenues  |                 |                           |                           |                           |  |                         |
| Special Education - State                                      | StateRevSE      | 141,627.07                | 26,881.00                 | 121,066.88                | (20,560.19)  | -14.52%                 |
| All Other State Revenues                                       | StateRevAO      | 170,899.44                | 12,579.00                 | 168,403.12                | (2,496.33)   | -1.46%                  |
| Total, Other State Revenues                                    |                 | 312,526.51                | 39,460.00                 | 289,469.99                | (23,056.52)  | -7.38%                  |
| 4. Other Local Revenues  |                 |                           |                           |                           |  |                         |
| All Other Local Revenues                                       | LocalRevAO      | 121.56                    | 27.00                     | 108.04                    | (13.52)  | -11.12%                 |
| Total, Local Revenues  |                 | 121.56                    | 27.00                     | 108.04                    | (13.52)  | -11.12%                 |
| 5. TOTAL REVENUES  |                 | 2,498,478.79              | 435,420.00                | 2,164,090.12              | (334,388.67)   | -13.38%                 |
| <b>B. EXPENDITURES</b>   |                 |                           |                           |                           |  |                         |
| 1. Certificated Salaries                                       |                 |                           |                           |                           |  |                         |
| Certificated Teachers' Salaries                                | 1100            | 870,040.81                | 414,118.00                | 944,560.35                | 74,519.54  | 8.57%                   |
| Certificated Pupil Support Salaries                            | 1200            | 72,453.45                 | 51,995.00                 | 117,837.03                | 45,383.58  | 62.64%                  |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 92,582.34                 | 40,864.00                 | 91,394.04                 | (1,188.30)   | -1.28%                  |
| Other Certificated Salaries                                    | 1900            | -                         | -                         | -                         | -  |                         |
| Total, Certificated Salaries                                   |                 | 1,035,076.60              | 506,977.00                | 1,153,791.42              | 118,714.82   | 11.47%                  |
| 2. Non-certificated Salaries                                   |                 |                           |                           |                           |  |                         |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 4,955.85                  | -                         | -                         | (4,955.85)   | (100%)                  |
| Non-certificated Support Salaries                              | 2200            | -                         | 1,533.00                  | 3,471.80                  | 3,471.80   | New                     |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 14,278.05                 | 16,997.00                 | 38,291.69                 | 24,013.64  | 168.19%                 |
| Clerical and Office Salaries                                   | 2400            | 4,414.66                  | 7,043.00                  | 16,796.16                 | 12,381.50  | 280.46%                 |
| Other Non-certificated Salaries                                | 2900            | -                         | -                         | -                         | -  |                         |
| Total, Non-certificated Salaries                               |                 | 23,648.56                 | 25,573.00                 | 58,559.65                 | 34,911.09  | 147.62%                 |
| 3. Employee Benefits   |                 |                           |                           |                           |  |                         |
| STRS   | 3101-3102       | 197,699.63                | 64,338.00                 | 189,149.07                | (8,550.56)   | -4.33%                  |
| PERS   | 3201-3202       | -                         | -                         | -                         | -  |                         |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 16,255.63                 | 12,150.00                 | 23,757.76                 | 7,502.13   | 46.15%                  |
| Health and Welfare Benefits                                    | 3401-3402       | 118,350.05                | 37,278.00                 | 119,578.54                | 1,228.49   | 1.04%                   |
| Unemployment Insurance   | 3501-3502       | 62,527.86                 | 183.00                    | 56,848.60                 | (5,679.26)   | -9.08%                  |
| Workers' Compensation Insurance                                | 3601-3602       | 14,712.00                 | 2,580.00                  | 12,119.01                 | (2,592.99)   | -17.62%                 |
| OPEB, Allocated  | 3701-3702       | -                         | -                         | -                         | -  |                         |
| OPEB, Active Employees   | 3751-3752       | -                         | -                         | -                         | -  |                         |
| Other Employee Benefits  | 3901-3902       | 8,402.02                  | 17,639.00                 | 36,743.20                 | 28,341.18  | 337.31%                 |
| Total, Employee Benefits                                       |                 | 417,947.19                | 134,168.00                | 438,196.18                | 20,248.99  | 4.84%                   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) North Bay  
CDS #: 17-64055-0129601  
Charter Approving Entity: Middletown Unified School Distr  
County: Lake  
Charter #: 1653  
Fiscal Year: 2024/25

|  |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                           |                           |                           |  |                         |
| Approved Textbooks and Core Curricula Materials  | 4100        | 18,200.00                 | 13,982.00                 | 36,982.87                 | 18,782.87  | 103.20%                 |
| Books and Other Reference Materials  | 4200        | 248,400.00                | -                         | -                         | (248,400.00)   | (100%)                  |
| Materials and Supplies   | 4300        | 202,900.00                | 42,958.00                 | 100,517.94                | (102,382.06)   | -50.46%                 |
| Noncapitalized Equipment   | 4400        | 29,500.00                 | 615.00                    | 2,302.13                  | (27,197.87)  | -92.20%                 |
| Food   | 4700        | -                         | -                         | -                         | -  |                         |
| Total, Books and Supplies  |             | 499,000.00                | 57,555.00                 | 139,802.94                | (359,197.06)   | -71.98%                 |
| <b>5. Services and Other Operating Expenditures</b>  |             |                           |                           |                           |  |                         |
| Subagreements for Services   | 5100        | 164,900.00                | 1,716.00                  | 29,716.13                 | (135,183.87)   | -81.98%                 |
| Travel and Conferences   | 5200        | 100.00                    | 13,236.00                 | 18,287.74                 | 18,187.74  | 18187.74%               |
| Dues and Memberships   | 5300        | 5,400.00                  | 5,460.00                  | 17,579.09                 | 12,179.09  | 225.54%                 |
| Insurance  | 5400        | 3,100.00                  | 1,167.00                  | 3,516.80                  | 416.80   | 13.45%                  |
| Operations and Housekeeping Services   | 5500        | 400.00                    | 23.00                     | 494.58                    | 94.58  | 23.65%                  |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 11,400.00                 | 2,756.00                  | 14,275.36                 | 2,875.36   | 25.22%                  |
| Transfers of Direct Costs  | 5700-5799   | -                         | -                         | -                         | -  |                         |
| Professional/Consulting Services and Operating Expend.   | 5800        | 275,449.01                | 35,929.00                 | 126,379.76                | (149,069.25)   | -54.12%                 |
| Communications   | 5900        | 5,600.00                  | 533.00                    | 3,032.61                  | (2,567.39)   | -45.85%                 |
| Total, Services and Other Operating Expenditures   |             | 466,349.01                | 60,820.00                 | 213,282.07                | (253,066.94)   | -54.27%                 |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                        |             |                           |                           |                           |  |                         |
| Land and Land Improvements   | 6100-6170   | -                         | -                         | -                         | -  |                         |
| Buildings and Improvements of Buildings  | 6200        | -                         | -                         | -                         | -  |                         |
| Books and Media for New School Libraries or Major<br>Expansion of School Libraries                         | 6300        | -                         | -                         | -                         | -  |                         |
| Equipment  | 6400        | -                         | -                         | -                         | -  |                         |
| Equipment Replacement  | 6500        | -                         | -                         | -                         | -  |                         |
| Depreciation Expense (for accrual basis only)  | 6900        | -                         | -                         | -                         | -  |                         |
| Total, Capital Outlay  |             | -                         | -                         | -                         | -  |                         |
| <b>7. Other Outgo</b>  |             |                           |                           |                           |  |                         |
| Tuition to Other Schools   | 7110-7143   | -                         | -                         | -                         | -  |                         |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                         | -                         | -                         | -  |                         |
| All Other Transfers  | 7281-7299   | -                         | -                         | -                         | -  |                         |
| Transfers of Indirect Costs  | 7300-7399   | -                         | -                         | -                         | -  |                         |
| Debt Service:  |             |                           |                           |                           |  |                         |
| Interest   | 7438        | -                         | -                         | -                         | -  |                         |
| Principal (for modified accrual basis only)  | 7439        | -                         | -                         | -                         | -  |                         |
| Total, Other Outgo   |             | -                         | -                         | -                         | -  |                         |
| <b>8. TOTAL EXPENDITURES</b>   |             | 2,442,021.36              | 785,093.00                | 2,003,632.26              | (438,389.10)   | -17.95%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 56,457.43                 | (349,673.00)              | 160,457.86                | 104,000.43   | 184.21%                 |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
 (continued) North Bay  
 CDS #: 17-64055-0129601  
 Charter Approving Entity: Middletown Unified School Distr  
 County: Lake  
 Charter #: 1653  
 Fiscal Year: 2024/25

|   |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|---|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description   | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |                           |                           |                           |  |                         |
| 1. Other Sources  | 8930-8979   | -                         | -                         | -                         | -  |                         |
| 2. Less: Other Uses   | 7630-7699   | -                         | -                         | -                         | -  |                         |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | -                         | -                         | -                         | -  |                         |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | -                         | -                         | -                         | -  |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 56,457.43                 | (349,673.00)              | 160,457.86                | 104,000.43   | 184.21%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |             |                           |                           |                           |  |                         |
| 1. Beginning Fund Balance   |             |                           |                           |                           |  |                         |
| a. As of July 1   | 9791        | 1,075,835.65              | 928,505.96                | 928,505.96                | (147,329.69)   | -13.69%                 |
| b. Adjustments/Restatements   | 9793, 9795  | -                         | (28,985.96)               | (28,985.96)               | (28,985.96)  | New                     |
| c. Adjusted Beginning Fund Balance  |             | 1,075,835.65              | 899,520.00                | 899,520.00                |  |                         |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 1,132,293.08              | 549,847.00                | 1,059,977.86              |  |                         |
| Components of Ending Fund Balance :   |             |                           |                           |                           |  |                         |
| a. Nonspendable   |             |                           |                           |                           |  |                         |
| Revolving Cash (equals object 9130)   | 9711        | -                         | -                         | -                         | -  |                         |
| Stores (equals object 9320)   | 9712        | -                         | -                         | -                         | -  |                         |
| Prepaid Expenditures (equals object 9330)   | 9713        | -                         | -                         | -                         | -  |                         |
| All Others  | 9719        | -                         | -                         | -                         | -  |                         |
| b. Restricted   | 9740        | -                         | 36,352.00                 | -                         | -  |                         |
| c. Committed  |             |                           |                           |                           |  |                         |
| Stabilization Arrangements  | 9750        | -                         | -                         | -                         | -  |                         |
| Other Commitments   | 9760        | -                         | -                         | -                         | -  |                         |
| d. Assigned   |             |                           |                           |                           |  |                         |
| Other Assignments   | 9780        | -                         | -                         | -                         | -  |                         |
| e. Unassigned/Unappropriated  |             |                           |                           |                           |  |                         |
| Reserve for Economic Uncertainties  | 9789        | 122,101.07                | 100,181.61                | 100,181.61                | (21,919.46)  | -17.95%                 |
| Unassigned/Unappropriated Amount  | 9790        | 1,010,192.01              | 413,313.39                | 959,796.25                | (50,395.76)  | -4.99%                  |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) North Bay  
CDS #: 17-64055-0129601  
Charter Approving Entity: Middletown Unified School District  
County: Lake  
Charter #: 1653  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25   |            |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-----------------|--------------|------------|--------------|--------------------|--------------------|
|  |                 | Unrestricted | Restricted | Total        |                    |                    |
| <b>A. REVENUES</b>                                     |                 |              |            |              |                    |                    |
| 1. LCFF Sources  |                 |              |            |              |                    |                    |
| State Aid - Current Year                               | 8011            | 1,143,769.88 | 0.00       | 1,143,769.88 | 1,196,305.55       | 1,253,459.29       |
| Education Protection Account State Aid - Current Year  | 8012            | 27,832.00    | 0.00       | 27,832.00    | 27,832.00          | 27,832.00          |
| State Aid - Prior Years                                | 8019            | 999.00       | 0.00       | 999.00       | 0.00               | 0.00               |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 631,218.28   | 0.00       | 631,218.28   | 631,218.28         | 631,218.28         |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, LCFF Sources                                    |                 | 1,803,819.16 | 0.00       | 1,803,819.16 | 1,855,355.83       | 1,912,509.57       |
| 2. Federal Revenues                                    |                 |              |            |              |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00         | 51,795.00  | 51,795.00    | 51,795.00          | 51,795.00          |
| Special Education - Federal                            | 8181, 8182      | 0.00         | 18,897.93  | 18,897.93    | 18,897.93          | 18,897.93          |
| Child Nutrition - Federal                              | 8220            | 0.00         | 0.00       | 0.00         |                    |                    |
| Donated Food Commodities                               | 8221            | 0.00         | 0.00       | 0.00         |                    |                    |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Federal Revenues                                |                 | 0.00         | 70,692.93  | 70,692.93    | 70,692.93          | 70,692.93          |
| 3. Other State Revenues                                |                 |              |            |              |                    |                    |
| Special Education - State                              | StateRevSE      | 0.00         | 121,066.88 | 121,066.88   | 121,066.88         | 121,066.88         |
| All Other State Revenues                               | StateRevAO      | 36,400.48    | 132,002.64 | 168,403.12   | 208,435.00         | 131,603.00         |
| Total, Other State Revenues                            |                 | 36,400.48    | 253,069.51 | 289,469.99   | 329,501.88         | 252,669.88         |
| 4. Other Local Revenues                                |                 |              |            |              |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 108.04       | 0.00       | 108.04       | 108.04             | 108.04             |
| Total, Local Revenues                                  |                 | 108.04       | 0.00       | 108.04       | 108.04             | 108.04             |
| 5. TOTAL REVENUES                                      |                 | 1,840,327.68 | 323,762.44 | 2,164,090.12 | 2,255,658.67       | 2,235,980.41       |
| <b>B. EXPENDITURES</b>                                 |                 |              |            |              |                    |                    |
| 1. Certificated Salaries                               |                 |              |            |              |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 800,877.71   | 143,682.64 | 944,560.35   | 811,577.00         | 827,808.00         |
| Certificated Pupil Support Salaries                    | 1200            | 115,132.99   | 2,704.04   | 117,837.03   | 100,738.31         | 102,753.08         |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 91,394.04    | 0.00       | 91,394.04    | 77,310.96          | 78,857.18          |
| Other Certificated Salaries                            | 1900            | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Certificated Salaries                           |                 | 1,007,404.74 | 146,386.68 | 1,153,791.42 | 989,626.28         | 1,009,418.26       |
| 2. Non-certificated Salaries                           |                 |              |            |              |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00         | 0.00       | 0.00         |                    |                    |
| Non-certificated Support Salaries                      | 2200            | 3,471.80     | 0.00       | 3,471.80     | 3,541.24           | 3,612.07           |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 38,291.69    | 0.00       | 38,291.69    | 39,057.52          | 39,838.67          |
| Clerical and Office Salaries                           | 2400            | 4,174.44     | 12,621.72  | 16,796.16    | 17,132.08          | 17,474.72          |
| Other Non-certificated Salaries                        | 2900            | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Non-certificated Salaries                       |                 | 45,937.93    | 12,621.72  | 58,559.65    | 59,730.84          | 60,925.46          |



**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy

(continued) North Bay

CDS #: 17-64055-0129601

Charter Approving Entity: Middletown Unified School District

County: Lake

Charter #: 1653

Fiscal Year: 2024/25

| Description  | Object Code | FY 2024/25   |             |              | Totals for<br>2025/26 | Totals for<br>2026/27 |
|--|-------------|--------------|-------------|--------------|-----------------------|-----------------------|
|  |             | Unrestricted | Restricted  | Total        |                       |                       |
| <b>3. Employee Benefits</b>  |             |              |             |              |                       |                       |
| STRS   | 3101-3102   | 132,206.00   | 56,943.07   | 189,149.07   | 189,018.58            | 192,798.96            |
| PERS   | 3201-3202   | 0.00         | 0.00        | 0.00         |                       |                       |
| OASDI / Medicare / Alternative   | 3301-3302   | 17,845.76    | 5,912.00    | 23,757.76    | 18,211.00             | 18,575.00             |
| Health and Welfare Benefits  | 3401-3402   | 82,508.57    | 37,069.97   | 119,578.54   | 125,919.83            | 128,438.22            |
| Unemployment Insurance   | 3501-3502   | 37,998.37    | 18,850.23   | 56,848.60    | 71,022.67             | 72,423.52             |
| Workers' Compensation Insurance  | 3601-3602   | 8,212.97     | 3,906.04    | 12,119.01    | 14,561.34             | 14,852.57             |
| OPEB, Allocated  | 3701-3702   | 0.00         | 0.00        | 0.00         |                       |                       |
| OPEB, Active Employees   | 3751-3752   | 0.00         | 0.00        | 0.00         |                       |                       |
| Other Employee Benefits  | 3901-3902   | 24,589.82    | 12,153.38   | 36,743.20    | 29,162.64             | 29,745.89             |
| Total, Employee Benefits   |             | 303,361.49   | 134,834.69  | 438,196.18   | 447,896.06            | 456,834.16            |
| <b>4. Books and Supplies</b>   |             |              |             |              |                       |                       |
| Approved Textbooks and Core Curricula Materials  | 4100        | 36,982.87    | 0.00        | 36,982.87    | 37,722.52             | 38,476.98             |
| Books and Other Reference Materials  | 4200        | 0.00         | 0.00        | 0.00         |                       |                       |
| Materials and Supplies   | 4300        | 70,658.34    | 29,859.60   | 100,517.94   | 102,528.00            | 104,579.00            |
| Noncapitalized Equipment   | 4400        | 2,302.13     | 0.00        | 2,302.13     | 2,348.17              | 2,395.13              |
| Food   | 4700        | 0.00         | 0.00        | 0.00         |                       |                       |
| Total, Books and Supplies  |             | 109,943.34   | 29,859.60   | 139,802.94   | 142,598.69            | 145,451.11            |
| <b>5. Services and Other Operating Expenditures</b>  |             |              |             |              |                       |                       |
| Subagreements for Services   | 5100        | 5,409.18     | 24,306.95   | 29,716.13    | 30,310.46             | 30,916.67             |
| Travel and Conferences   | 5200        | 18,287.74    | 0.00        | 18,287.74    | 18,653.50             | 19,026.57             |
| Dues and Memberships   | 5300        | 17,579.09    | 0.00        | 17,579.09    | 17,930.67             | 18,289.29             |
| Insurance  | 5400        | 3,516.80     | 0.00        | 3,516.80     | 3,587.13              | 3,658.87              |
| Operations and Housekeeping Services   | 5500        | 494.58       | 0.00        | 494.58       | 504.00                | 515.00                |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 14,275.36    | 0.00        | 14,275.36    | 14,560.87             | 14,852.09             |
| Transfers of Direct Costs  | 5700-5799   | 33,807.14    | (33,807.14) | 0.00         |                       |                       |
| Professional/Consulting Services and Operating Expend.   | 5800        | 116,819.82   | 9,559.94    | 126,379.76   | 128,977.98            | 131,674.03            |
| Communications   | 5900        | 3,032.61     | 0.00        | 3,032.61     | 3,093.00              | 3,155.00              |
| Total, Services and Other Operating Expenditures   |             | 213,222.32   | 59.75       | 213,282.07   | 217,617.61            | 222,087.51            |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |              |             |              |                       |                       |
| Land and Land Improvements   | 6100-6170   | 0.00         | 0.00        | 0.00         |                       |                       |
| Buildings and Improvements of Buildings  | 6200        | 0.00         | 0.00        | 0.00         |                       |                       |
| Books and Media for New School Libraries or Major  |             |              |             |              |                       |                       |
| Expansion of School Libraries  | 6300        | 0.00         | 0.00        | 0.00         |                       |                       |
| Equipment  | 6400        | 0.00         | 0.00        | 0.00         |                       |                       |
| Equipment Replacement  | 6500        | 0.00         | 0.00        | 0.00         |                       |                       |
| Depreciation Expense (for accrual basis only)  | 6900        | 0.00         | 0.00        | 0.00         |                       |                       |
| Total, Capital Outlay  |             | 0.00         | 0.00        | 0.00         | 0.00                  | 0.00                  |
| <b>7. Other Outgo</b>  |             |              |             |              |                       |                       |
| Tuition to Other Schools   | 7110-7143   | 0.00         | 0.00        | 0.00         |                       |                       |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00         | 0.00        | 0.00         |                       |                       |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00         | 0.00        | 0.00         |                       |                       |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00         | 0.00        | 0.00         |                       |                       |
| All Other Transfers  | 7280-7299   | 0.00         | 0.00        | 0.00         |                       |                       |
| Transfers of Indirect Costs  | 7300-7399   | 0.00         | 0.00        | 0.00         |                       |                       |
| Debt Service:  |             |              |             |              |                       |                       |
| Interest   | 7438        | 0.00         | 0.00        | 0.00         |                       |                       |
| Principal (for modified accrual basis only)  | 7439        | 0.00         | 0.00        | 0.00         |                       |                       |
| Total, Other Outgo   |             | 0.00         | 0.00        | 0.00         | 0.00                  | 0.00                  |
| <b>8. TOTAL EXPENDITURES</b>   |             | 1,679,869.82 | 323,762.44  | 2,003,632.26 | 1,857,469.48          | 1,894,716.50          |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 160,457.86   | 0.00        | 160,457.86   | 398,189.19            | 341,263.91            |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) North Bay  
CDS #: 17-64055-0129601  
Charter Approving Entity: Middletown Unified School District  
County: Lake  
Charter #: 1653  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25   |            |              | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|--------------|------------|--------------|-----------------------|-----------------------|
|   |             | Unrestricted | Restricted | Total        |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |              |            |              |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00         | 0.00       | 0.00         |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00         | 0.00       | 0.00         |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 160,457.86   | 0.00       | 160,457.86   | 398,189.19            | 341,263.91            |
| <b>F. FUND BALANCE, RESERVES</b>  |             |              |            |              |                       |                       |
| 1. Beginning Fund Balance   |             |              |            |              |                       |                       |
| a. As of July 1   | 9791        | 928,505.96   | 0.00       | 928,505.96   | 1,059,977.86          | 1,458,167.05          |
| b. Adjustments/Restatements   | 9793, 9795  | (28,985.96)  | 0.00       | (28,985.96)  |                       |                       |
| c. Adjusted Beginning Balance   |             | 899,520.00   | 0.00       | 899,520.00   | 1,059,977.86          | 1,458,167.05          |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 1,059,977.86 | 0.00       | 1,059,977.86 | 1,458,167.05          | 1,799,430.96          |
| Components of Ending Fund Balance:  |             |              |            |              |                       |                       |
| a. Nonspendable   |             |              |            |              |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |              | 0.00       | 0.00         | 0.00                  | 0.00                  |
| c. Committed  |             |              |            |              |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| d. Assigned   |             |              |            |              |                       |                       |
| Other Assignments   | 9780        | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |              |            |              |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 100,181.61   | 0.00       | 100,181.61   | 92,873.47             | 94,735.82             |
| Unassigned/Unappropriated Amount  | 9790        | 959,796.24   | 0.00       | 959,796.25   | 1,365,293.58          | 1,704,695.14          |

|                           |                                |
|---------------------------|--------------------------------|
| Charter School Name:      | California Connections Acader  |
| (continued)               | Monterey Bay                   |
| CDS #:                    | 44-75432-0139410               |
| Charter Approving Entity: | Scotts Valley Unified School D |
| County:                   | Santa Cruz                     |
| Charter #:                | 2056                           |
| Fiscal Year:              | 2024/25                        |

X **POSITIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

       **QUALIFIED CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

       **NEGATIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Print  
Name: LaChelle Carter Title: Director of Finance

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Print  
Name: \_\_\_\_\_ Title: \_\_\_\_\_

|                                       |
|---------------------------------------|
| LaChelle Carter                       |
| Name                                  |
| Director of Finance                   |
| Title                                 |
| 949-245-7177                          |
| Phone                                 |
| lacarter@calca.connectionsacademy.org |
| E-mail                                |

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

Charter School Name: California Connections Academy  
 (continued) Monterey Bay  
 CDS #: 44-75432-0139410  
 Charter Approving Entity: Scotts Valley Unified School District  
 County: Santa Cruz  
 Charter #: 2056  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |              | 1st Interim Budget |              |              |
|--|--|-----------------|-------------------------|------------|--------------|--------------------|------------|--------------|--------------------|--------------|--------------|
|  |  |                 | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total        | Unrestricted       | Restricted   | Total        |
| A. REVENUES  |  |                 |                         |            |              |                    |            |              |                    |              |              |
| 1. LCFF Sources  |  |                 |                         |            |              |                    |            |              |                    |              |              |
| State Aid - Current Year                               |  | 8011            | 3,399,519.72            |            | 3,399,519.72 | 646,327.00         |            | 646,327.00   | 2,970,443.92       |              | 2,970,443.92 |
| Education Protection Account State Aid - Current Year  |  | 8012            | 112,004.25              |            | 112,004.25   | 28,019.00          |            | 28,019.00    | 96,236.00          |              | 96,236.00    |
| State Aid - Prior Years                                |  | 8019            |                         |            | -            |                    |            | -            |                    |              | -            |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 3,518,551.88            |            | 3,518,551.88 |                    |            | -            | 2,975,295.05       |              | 2,975,295.05 |
| Other LCFF Transfers                                   |  | 8091, 8097      |                         |            | -            |                    |            | -            |                    |              | -            |
| Total, LCFF Sources                                    |  |                 | 7,030,075.85            | -          | 7,030,075.85 | 674,346.00         | -          | 674,346.00   | 6,041,974.97       | -            | 6,041,974.97 |
| 2. Federal Revenues                                    |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 55,686.00  | 55,686.00    |                    |            | -            |                    | 92,105.00    | 92,105.00    |
| Special Education - Federal                            |  | 8181, 8182      |                         | 72,802.76  | 72,802.76    |                    |            | -            |                    | 65,344.24    | 65,344.24    |
| Child Nutrition - Federal                              |  | 8220            |                         |            | -            |                    |            | -            |                    |              | -            |
| Donated Food Commodities                               |  | 8221            |                         |            | -            |                    |            | -            |                    |              | -            |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |            | -            |                    |            | -            |                    |              | -            |
| Total, Federal Revenues                                |  |                 | -                       | 128,488.76 | 128,488.76   | -                  | -          | -            | -                  | 157,449.24   | 157,449.24   |
| 3. Other State Revenues                                |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Special Education - State                              |  | StateRevSE      |                         | 502,053.45 | 502,053.45   |                    | 92,158.00  | 92,158.00    |                    | 418,618.56   | 418,618.56   |
| All Other State Revenues                               |  | StateRevAO      | 132,308.23              | 265,500.87 | 397,809.10   | (26,105.00)        | 8,843.00   | (17,262.00)  | 99,957.98          | 259,945.18   | 359,903.16   |
| Total, Other State Revenues                            |  |                 | 132,308.23              | 767,554.32 | 899,862.55   | (26,105.00)        | 101,001.00 | 74,896.00    | 99,957.98          | 678,563.74   | 778,521.72   |
| 4. Other Local Revenues                                |  |                 |                         |            |              |                    |            |              |                    |              |              |
| All Other Local Revenues                               |  | LocalRevAO      | 10,286.26               |            | 10,286.26    | 5,196.00           |            | 5,196.00     | 12,053.51          |              | 12,053.51    |
| Total, Local Revenues                                  |  |                 | 10,286.26               | -          | 10,286.26    | 5,196.00           | -          | 5,196.00     | 12,053.51          | -            | 12,053.51    |
| 5. TOTAL REVENUES                                      |  |                 | 7,172,670.34            | 896,043.08 | 8,068,713.42 | 653,437.00         | 101,001.00 | 754,438.00   | 6,153,986.46       | 836,012.99   | 6,989,999.45 |
| B. EXPENDITURES  |  |                 |                         |            |              |                    |            |              |                    |              |              |
| 1. Certificated Salaries                               |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Certificated Teachers' Salaries                        |  | 1100            | 2,885,602.62            | 182,436.04 | 3,068,038.66 | 1,332,859.00       |            | 1,332,859.00 | 2,718,631.60       | 448,362.58   | 3,166,994.18 |
| Certificated Pupil Support Salaries                    |  | 1200            | 255,493.74              |            | 255,493.74   | 168,729.00         |            | 168,729.00   | 387,044.16         | 9,349.90     | 396,394.06   |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 326,474.56              |            | 326,474.56   | 132,808.00         |            | 132,808.00   | 307,528.08         | -            | 307,528.08   |
| Other Certificated Salaries                            |  | 1900            |                         |            | -            | -                  |            | -            |                    |              | -            |
| Total, Certificated Salaries                           |  |                 | 3,467,570.93            | 182,436.04 | 3,650,006.97 | 1,634,396.00       | -          | 1,634,396.00 | 3,413,203.84       | 457,712.48   | 3,870,916.32 |
| 2. Non-certificated Salaries                           |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 17,475.88               |            | 17,475.88    |                    |            | -            |                    |              | -            |
| Non-certificated Support Salaries                      |  | 2200            |                         |            | -            | 4,980.00           |            | 4,980.00     | 11,683.89          | -            | 11,683.89    |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 50,348.92               |            | 50,348.92    | 55,244.00          |            | 55,244.00    | 128,875.63         |              | 128,875.63   |
| Clerical and Office Salaries                           |  | 2400            | 15,567.49               |            | 15,567.49    | 22,892.00          |            | 22,892.00    | 12,973.24          | 43,642.70    | 56,615.94    |
| Other Non-certificated Salaries                        |  | 2900            |                         |            | -            | -                  |            | -            |                    |              | -            |
| Total, Non-certificated Salaries                       |  |                 | 83,392.30               | -          | 83,392.30    | 83,116.00          | -          | 83,116.00    | 153,532.76         | 43,642.70    | 197,175.46   |
| 3. Employee Benefits                                   |  |                 |                         |            |              |                    |            |              |                    |              |              |
| STRS   |  | 3101-3102       | 662,306.05              | 34,845.28  | 697,151.33   | 209,102.00         |            | 209,102.00   | 522,751.80         | 131,138.07   | 653,889.87   |
| PERS   |  | 3201-3202       |                         |            | -            | -                  |            | -            | -                  |              | -            |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 54,696.82               | 2,625.66   | 57,322.48    | 39,488.00          |            | 39,488.00    | 66,576.96          | 14,249.15    | 80,826.11    |
| Health and Welfare Benefits                            |  | 3401-3402       | 396,945.96              | 20,393.69  | 417,339.65   | 129,928.00         |            | 129,928.00   | 325,796.89         | 88,705.51    | 414,502.40   |
| Unemployment Insurance                                 |  | 3501-3502       | 194,279.80              | 9,981.42   | 204,261.22   | 594.00             |            | 594.00       | 135,059.63         | 43,618.52    | 178,678.15   |
| Workers' Compensation Insurance                        |  | 3601-3602       | 49,344.03               | 2,535.12   | 51,879.15    | 8,386.00           |            | 8,386.00     | 32,837.18          | 9,536.96     | 42,374.14    |
| OPEB, Allocated  |  | 3701-3702       |                         |            | -            | -                  |            | -            | -                  |              | -            |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |            | -            | -                  |            | -            | -                  |              | -            |
| Other Employee Benefits                                |  | 3901-3902       | 28,180.36               | 1,447.81   | 29,628.17    | 57,330.00          |            | 57,330.00    | 95,672.17          | 29,727.39    | 125,399.56   |
| Total, Employee Benefits                               |  |                 | 1,385,753.02            | 71,828.98  | 1,457,582.00 | 444,828.00         | -          | 444,828.00   | 1,178,694.63       | 316,975.60   | 1,495,670.23 |
| 4. Books and Supplies                                  |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 61,600.00               |            | 61,600.00    | 45,438.00          |            | 45,438.00    | 124,969.17         | -            | 124,969.17   |
| Books and Other Reference Materials                    |  | 4200            | 277,574.00              | 140,026.00 | 417,600.00   | -                  |            | -            | -                  |              | -            |
| Materials and Supplies                                 |  | 4300            | 528,910.94              | 27,889.06  | 556,800.00   | 152,550.00         |            | 152,550.00   | 329,746.93         | 26,272.43    | 356,019.36   |
| Noncapitalized Equipment                               |  | 4400            | 175,000.00              |            | 175,000.00   | 1,988.00           |            | 1,988.00     | 7,960.17           | -            | 7,960.17     |
| Food   |  | 4700            |                         |            | -            | -                  |            | -            | -                  |              | -            |
| Total, Books and Supplies                              |  |                 | 1,043,084.94            | 167,915.06 | 1,211,000.00 | 199,976.00         | -          | 199,976.00   | 462,676.27         | 26,272.43    | 488,948.70   |
| 5. Services and Other Operating Expenditures           |  |                 |                         |            |              |                    |            |              |                    |              |              |
| Subagreements for Services                             |  | 5100            | 107,800.00              | 464,100.00 | 571,900.00   | (1,637.00)         | 14,757.00  | 13,120.00    | 25,890.09          | 84,047.27    | 109,937.36   |
| Travel and Conferences                                 |  | 5200            | 400.00                  |            | 400.00       | 39,191.00          | -          | 39,191.00    | 56,658.64          | -            | 56,658.64    |
| Dues and Memberships                                   |  | 5300            | 14,400.00               |            | 14,400.00    | 20,099.00          | -          | 20,099.00    | 62,003.75          | -            | 62,003.75    |
| Insurance  |  | 5400            | 10,600.00               |            | 10,600.00    | 5,694.00           | -          | 5,694.00     | 13,819.00          | -            | 13,819.00    |
| Operations and Housekeeping Services                   |  | 5500            | 2,000.00                |            | 2,000.00     | 74.00              | -          | 74.00        | 1,704.59           | -            | 1,704.59     |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 13,500.00               |            | 13,500.00    | 9,440.00           | -          | 9,440.00     | 49,271.04          | -            | 49,271.04    |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |            | -            | -                  |            | -            | 121,033.37         | (121,033.37) | -            |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 848,212.03              | 9,763.00   | 857,975.03   | 115,194.00         | 2,147.00   | 117,341.00   | 376,125.18         | 28,395.88    | 404,521.06   |
| Communications   |  | 5900            | 17,600.00               |            | 17,600.00    | 1,737.00           | -          | 1,737.00     | 10,380.02          | -            | 10,380.02    |
| Total, Services and Other Operating Expenditures       |  |                 | 1,014,512.03            | 473,863.00 | 1,488,375.03 | 189,792.00         | 16,904.00  | 206,696.00   | 716,885.69         | (8,590.23)   | 708,295.46   |

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

Charter School Name: California Connections Academy  
 (continued) Monterey Bay  
 CDS #: 44-75432-0139410  
 Charter Approving Entity: Scotts Valley Unified School District  
 County: Santa Cruz  
 Charter #: 2056  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |                | 1st Interim Budget |            |              |
|--|-------------|-------------------------|------------|--------------|--------------------|------------|----------------|--------------------|------------|--------------|
|  |             | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total          | Unrestricted       | Restricted | Total        |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |            |              |                    |            |                |                    |            |              |
| Land and Land Improvements   | 6100-6170   |                         |            | -            |                    |            | -              |                    |            | -            |
| Buildings and Improvements of Buildings  | 6200        |                         |            | -            |                    |            | -              |                    |            | -            |
| Books and Media for New School Libraries or Major  |             |                         |            |              |                    |            |                |                    |            |              |
| Expansion of School Libraries  | 6300        |                         |            | -            |                    |            | -              |                    |            | -            |
| Equipment  | 6400        |                         |            | -            |                    |            | -              |                    |            | -            |
| Equipment Replacement  | 6500        |                         |            | -            |                    |            | -              |                    |            | -            |
| Depreciation Expense (for accrual basis only)  | 6900        |                         |            | -            |                    |            | -              |                    |            | -            |
| Total, Capital Outlay  |             | -                       | -          | -            | -                  | -          | -              | -                  | -          | -            |
| <b>7. Other Outgo</b>  |             |                         |            |              |                    |            |                |                    |            |              |
| Tuition to Other Schools   | 7110-7143   |                         |            | -            |                    |            | -              |                    |            | -            |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |            | -            |                    |            | -              |                    |            | -            |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |            | -            |                    |            | -              |                    |            | -            |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |            | -            |                    |            | -              |                    |            | -            |
| All Other Transfers  | 7281-7299   |                         |            | -            |                    |            | -              |                    |            | -            |
| Transfers of Indirect Costs  | 7300-7399   |                         |            | -            |                    |            | -              |                    |            | -            |
| Debt Service:  |             |                         |            |              |                    |            |                |                    |            |              |
| Interest   | 7438        |                         |            | -            |                    |            | -              |                    |            | -            |
| Principal (for modified accrual basis only)  | 7439        |                         |            | -            |                    |            | -              |                    |            | -            |
| Total, Other Outgo   |             | -                       | -          | -            | -                  | -          | -              | -                  | -          | -            |
| <b>8. TOTAL EXPENDITURES</b>   |             | 6,994,313.21            | 896,043.08 | 7,890,356.29 | 2,552,108.00       | 16,904.00  | 2,569,012.00   | 5,924,993.18       | 836,012.99 | 6,761,006.17 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 178,357.13              | 0.00       | 178,357.13   | (1,898,671.00)     | 84,097.00  | (1,814,574.00) | 228,993.28         | 0.00       | 228,993.28   |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |            |              |                    |            |                |                    |            |              |
| 1. Other Sources   | 8930-8979   |                         |            | -            |                    |            | -              |                    |            | -            |
| 2. Less: Other Uses  | 7630-7699   |                         |            | -            |                    |            | -              |                    |            | -            |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |            | -            |                    |            | -              |                    |            | -            |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -          | -            | -                  | -          | -              | -                  | -          | -            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 178,357.13              | 0.00       | 178,357.13   | (1,898,671.00)     | 84,097.00  | (1,814,574.00) | 228,993.28         | 0.00       | 228,993.28   |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |            |              |                    |            |                |                    |            |              |
| 1. Beginning Fund Balance  |             |                         |            |              |                    |            |                |                    |            |              |
| a. As of July 1  | 9791        | 953,920.02              |            | 953,920.02   | 400,962.26         |            | 400,962.26     | 400,962.26         |            | 400,962.26   |
| b. Adjustments to Beginning Balance  | 9793, 9795  | -                       |            | -            | (81,317.26)        |            | (81,317.26)    | (81,317.26)        |            | (81,317.26)  |
| c. Adjusted Beginning Balance  |             | 953,920.02              | -          | 953,920.02   | 319,645.00         | -          | 319,645.00     | 319,645.00         | -          | 319,645.00   |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 1,132,277.15            | 0.00       | 1,132,277.15 | (1,579,026.00)     | 84,097.00  | (1,494,929.00) | 548,638.28         | 0.00       | 548,638.28   |
| Components of Ending Fund Balance :  |             |                         |            |              |                    |            |                |                    |            |              |
| a. Nonspendable  |             |                         |            |              |                    |            |                |                    |            |              |
| Revolving Cash (equals object 9130)  | 9711        |                         |            | -            |                    |            | -              |                    |            | -            |
| Stores (equals object 9320)  | 9712        |                         |            | -            |                    |            | -              |                    |            | -            |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |            | -            |                    |            | -              |                    |            | -            |
| All Others   | 9719        |                         |            | -            |                    |            | -              |                    |            | -            |
| b. Restricted  | 9740        |                         |            | -            |                    | 84,097.00  | 84,097.00      |                    |            | -            |
| c. Committed   |             |                         |            |              |                    |            |                |                    |            |              |
| Stabilization Arrangements   | 9750        |                         |            | -            |                    |            | -              |                    |            | -            |
| Other Commitments  | 9760        |                         |            | -            |                    |            | -              |                    |            | -            |
| d. Assigned  |             |                         |            |              |                    |            |                |                    |            |              |
| Other Assignments  | 9780        |                         |            | -            |                    |            | -              |                    |            | -            |
| e. Unassigned/Unappropriated   |             |                         |            |              |                    |            |                |                    |            |              |
| Reserve for Economic Uncertainties   | 9789        | 394,517.81              |            | 394,517.81   | 338,050.31         |            | 338,050.31     | 338,050.31         |            | 338,050.31   |
| Unassigned/Unappropriated Amount   | 9790        | 737,759.33              | 0.00       | 737,759.34   | (1,917,076.31)     | -          | (1,917,076.31) | 210,587.97         | 0.00       | 210,587.97   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Monterey Bay  
CDS #: 44-75432-0139410  
Charter Approving Entity: Scotts Valley Unified School Dis  
County: Santa Cruz  
Charter #: 2056  
Fiscal Year: 2024/25

|  |                 |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-----------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code     | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                           |                           |                           |  |                         |
| 1. LCFF/Revenue Limit Sources                                  |                 |                           |                           |                           |  |                         |
| State Aid - Current Year                                       | 8011            | 3,399,519.72              | 646,327.00                | 2,970,443.92              | (429,075.80)   | -12.62%                 |
| Education Protection Account State Aid - Current Year          | 8012            | 112,004.25                | 28,019.00                 | 96,236.00                 | (15,768.25)  | -14.08%                 |
| State Aid - Prior Years  | 8019            | -                         | -                         | -                         | -  |                         |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 3,518,551.88              | -                         | 2,975,295.05              | (543,256.83)   | -15.44%                 |
| Other LCFF Transfers   | 8091, 8097      | -                         | -                         | -                         | -  |                         |
| Total, LCFF Sources  |                 | 7,030,075.85              | 674,346.00                | 6,041,974.97              | (988,100.88)   | -14.06%                 |
| 2. Federal Revenues  |                 |                           |                           |                           |  |                         |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 55,686.00                 | -                         | 92,105.00                 | 36,419.00  | 65.40%                  |
| Special Education - Federal                                    | 8181, 8182      | 72,802.76                 | -                         | 65,344.24                 | (7,458.52)   | -10.24%                 |
| Child Nutrition - Federal                                      | 8220            | -                         | -                         | -                         | -  |                         |
| Donated Food Commodities                                       | 8221            | -                         | -                         | -                         | -  |                         |
| Other Federal Revenues   | 8110, 8260-8299 | -                         | -                         | -                         | -  |                         |
| Total, Federal Revenues  |                 | 128,488.76                | -                         | 157,449.24                | 28,960.48  | 22.54%                  |
| 3. Other State Revenues  |                 |                           |                           |                           |  |                         |
| Special Education - State                                      | StateRevSE      | 502,053.45                | 92,158.00                 | 418,618.56                | (83,434.88)  | -16.62%                 |
| All Other State Revenues                                       | StateRevAO      | 397,809.10                | (17,262.00)               | 359,903.16                | (37,905.94)  | -9.53%                  |
| Total, Other State Revenues                                    |                 | 899,862.55                | 74,896.00                 | 778,521.72                | (121,340.82)   | -13.48%                 |
| 4. Other Local Revenues  |                 |                           |                           |                           |  |                         |
| All Other Local Revenues                                       | LocalRevAO      | 10,286.26                 | 5,196.00                  | 12,053.51                 | 1,767.25   | 17.18%                  |
| Total, Local Revenues  |                 | 10,286.26                 | 5,196.00                  | 12,053.51                 | 1,767.25   | 17.18%                  |
| 5. TOTAL REVENUES  |                 | 8,068,713.42              | 754,438.00                | 6,989,999.45              | (1,078,713.97)   | -13.37%                 |
| <b>B. EXPENDITURES</b>   |                 |                           |                           |                           |  |                         |
| 1. Certificated Salaries                                       |                 |                           |                           |                           |  |                         |
| Certificated Teachers' Salaries                                | 1100            | 3,068,038.66              | 1,332,859.00              | 3,166,994.18              | 98,955.52  | 3.23%                   |
| Certificated Pupil Support Salaries                            | 1200            | 255,493.74                | 168,729.00                | 396,394.06                | 140,900.32   | 55.15%                  |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 326,474.56                | 132,808.00                | 307,528.08                | (18,946.48)  | -5.80%                  |
| Other Certificated Salaries                                    | 1900            | -                         | -                         | -                         | -  |                         |
| Total, Certificated Salaries                                   |                 | 3,650,006.97              | 1,634,396.00              | 3,870,916.32              | 220,909.35   | 6.05%                   |
| 2. Non-certificated Salaries                                   |                 |                           |                           |                           |  |                         |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 17,475.88                 | -                         | -                         | (17,475.88)  | (100%)                  |
| Non-certificated Support Salaries                              | 2200            | -                         | 4,980.00                  | 11,683.89                 | 11,683.89  | New                     |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 50,348.92                 | 55,244.00                 | 128,875.63                | 78,526.71  | 155.97%                 |
| Clerical and Office Salaries                                   | 2400            | 15,567.49                 | 22,892.00                 | 56,615.94                 | 41,048.45  | 263.68%                 |
| Other Non-certificated Salaries                                | 2900            | -                         | -                         | -                         | -  |                         |
| Total, Non-certificated Salaries                               |                 | 83,392.30                 | 83,116.00                 | 197,175.46                | 113,783.16   | 136.44%                 |
| 3. Employee Benefits   |                 |                           |                           |                           |  |                         |
| STRS   | 3101-3102       | 697,151.33                | 209,102.00                | 653,889.87                | (43,261.46)  | -6.21%                  |
| PERS   | 3201-3202       | -                         | -                         | -                         | -  |                         |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 57,322.48                 | 39,488.00                 | 80,826.11                 | 23,503.63  | 41.00%                  |
| Health and Welfare Benefits                                    | 3401-3402       | 417,339.65                | 129,928.00                | 414,502.40                | (2,837.25)   | -0.68%                  |
| Unemployment Insurance   | 3501-3502       | 204,261.22                | 594.00                    | 178,678.15                | (25,583.07)  | -12.52%                 |
| Workers' Compensation Insurance                                | 3601-3602       | 51,879.15                 | 8,386.00                  | 42,374.14                 | (9,505.01)   | -18.32%                 |
| OPEB, Allocated  | 3701-3702       | -                         | -                         | -                         | -  |                         |
| OPEB, Active Employees   | 3751-3752       | -                         | -                         | -                         | -  |                         |
| Other Employee Benefits  | 3901-3902       | 29,628.17                 | 57,330.00                 | 125,399.56                | 95,771.39  | 323.24%                 |
| Total, Employee Benefits                                       |                 | 1,457,582.00              | 444,828.00                | 1,495,670.23              | 38,088.23  | 2.61%                   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Monterey Bay  
CDS #: 44-75432-0139410  
Charter Approving Entity: Scotts Valley Unified School Dis  
County: Santa Cruz  
Charter #: 2056  
Fiscal Year: 2024/25

|  |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|--|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description  | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                           |                           |                           |  |                         |
| Approved Textbooks and Core Curricula Materials  | 4100        | 61,600.00                 | 45,438.00                 | 124,969.17                | 63,369.17  | 102.87%                 |
| Books and Other Reference Materials  | 4200        | 417,600.00                | -                         | -                         | (417,600.00)   | (100%)                  |
| Materials and Supplies   | 4300        | 556,800.00                | 152,550.00                | 356,019.36                | (200,780.64)   | -36.06%                 |
| Noncapitalized Equipment   | 4400        | 175,000.00                | 1,988.00                  | 7,960.17                  | (167,039.83)   | -95.45%                 |
| Food   | 4700        | -                         | -                         | -                         | -  |                         |
| Total, Books and Supplies  |             | 1,211,000.00              | 199,976.00                | 488,948.70                | (722,051.30)   | -59.62%                 |
| <b>5. Services and Other Operating Expenditures</b>  |             |                           |                           |                           |  |                         |
| Subagreements for Services   | 5100        | 571,900.00                | 13,120.00                 | 109,937.36                | (461,962.64)   | -80.78%                 |
| Travel and Conferences   | 5200        | 400.00                    | 39,191.00                 | 56,658.64                 | 56,258.64  | 14064.66%               |
| Dues and Memberships   | 5300        | 14,400.00                 | 20,099.00                 | 62,003.75                 | 47,603.75  | 330.58%                 |
| Insurance  | 5400        | 10,600.00                 | 5,694.00                  | 13,819.00                 | 3,219.00   | 30.37%                  |
| Operations and Housekeeping Services   | 5500        | 2,000.00                  | 74.00                     | 1,704.59                  | (295.41)   | -14.77%                 |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 13,500.00                 | 9,440.00                  | 49,271.04                 | 35,771.04  | 264.97%                 |
| Transfers of Direct Costs  | 5700-5799   | -                         | -                         | -                         | -  |                         |
| Professional/Consulting Services and Operating Expend.   | 5800        | 857,975.03                | 117,341.00                | 404,521.06                | (453,453.97)   | -52.85%                 |
| Communications   | 5900        | 17,600.00                 | 1,737.00                  | 10,380.02                 | (7,219.98)   | -41.02%                 |
| Total, Services and Other Operating Expenditures   |             | 1,488,375.03              | 206,696.00                | 708,295.46                | (780,079.57)   | -52.41%                 |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                        |             |                           |                           |                           |  |                         |
| Land and Land Improvements   | 6100-6170   | -                         | -                         | -                         | -  |                         |
| Buildings and Improvements of Buildings  | 6200        | -                         | -                         | -                         | -  |                         |
| Books and Media for New School Libraries or Major<br>Expansion of School Libraries                         | 6300        | -                         | -                         | -                         | -  |                         |
| Equipment  | 6400        | -                         | -                         | -                         | -  |                         |
| Equipment Replacement  | 6500        | -                         | -                         | -                         | -  |                         |
| Depreciation Expense (for accrual basis only)  | 6900        | -                         | -                         | -                         | -  |                         |
| Total, Capital Outlay  |             | -                         | -                         | -                         | -  |                         |
| <b>7. Other Outgo</b>  |             |                           |                           |                           |  |                         |
| Tuition to Other Schools   | 7110-7143   | -                         | -                         | -                         | -  |                         |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                         | -                         | -                         | -  |                         |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                         | -                         | -                         | -  |                         |
| All Other Transfers  | 7281-7299   | -                         | -                         | -                         | -  |                         |
| Transfers of Indirect Costs  | 7300-7399   | -                         | -                         | -                         | -  |                         |
| Debt Service:  |             |                           |                           |                           |  |                         |
| Interest   | 7438        | -                         | -                         | -                         | -  |                         |
| Principal (for modified accrual basis only)  | 7439        | -                         | -                         | -                         | -  |                         |
| Total, Other Outgo   |             | -                         | -                         | -                         | -  |                         |
| <b>8. TOTAL EXPENDITURES</b>   |             | 7,890,356.29              | 2,569,012.00              | 6,761,006.17              | (1,129,350.12)   | -14.31%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 178,357.13                | (1,814,574.00)            | 228,993.28                | 50,636.14  | 28.39%                  |



**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Monterey Bay  
CDS #: 44-75432-0139410  
Charter Approving Entity: Scotts Valley Unified School Dis  
County: Santa Cruz  
Charter #: 2056  
Fiscal Year: 2024/25

|   |             |                           |                           |                           | 1st Interim vs. Adopted Budget<br>Increase, (Decrease) |                         |
|---|-------------|---------------------------|---------------------------|---------------------------|--|-------------------------|
| Description   | Object Code | 7/1 Adopted<br>Budget (X) | Actuals thru<br>10/31 (Y) | 1st Interim<br>Budget (Z) | \$ Difference<br>(Z) vs. (X)                           | % Change<br>(Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |                           |                           |                           |  |                         |
| 1. Other Sources  | 8930-8979   | -                         | -                         | -                         | -  |                         |
| 2. Less: Other Uses   | 7630-7699   | -                         | -                         | -                         | -  |                         |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | -                         | -                         | -                         | -  |                         |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | -                         | -                         | -                         | -  |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 178,357.13                | (1,814,574.00)            | 228,993.28                | 50,636.14  | 28.39%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |             |                           |                           |                           |  |                         |
| 1. Beginning Fund Balance   |             |                           |                           |                           |  |                         |
| a. As of July 1   | 9791        | 953,920.02                | 400,962.26                | 400,962.26                | (552,957.76)   | -57.97%                 |
| b. Adjustments/Restatements   | 9793, 9795  | -                         | (81,317.26)               | (81,317.26)               | (81,317.26)  | New                     |
| c. Adjusted Beginning Fund Balance  |             | 953,920.02                | 319,645.00                | 319,645.00                |  |                         |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 1,132,277.15              | (1,494,929.00)            | 548,638.28                |  |                         |
| Components of Ending Fund Balance :   |             |                           |                           |                           |  |                         |
| a. Nonspendable   |             |                           |                           |                           |  |                         |
| Revolving Cash (equals object 9130)   | 9711        | -                         | -                         | -                         | -  |                         |
| Stores (equals object 9320)   | 9712        | -                         | -                         | -                         | -  |                         |
| Prepaid Expenditures (equals object 9330)   | 9713        | -                         | -                         | -                         | -  |                         |
| All Others  | 9719        | -                         | -                         | -                         | -  |                         |
| b. Restricted   | 9740        | -                         | 84,097.00                 | -                         | -  |                         |
| c. Committed  |             |                           |                           |                           |  |                         |
| Stabilization Arrangements  | 9750        | -                         | -                         | -                         | -  |                         |
| Other Commitments   | 9760        | -                         | -                         | -                         | -  |                         |
| d. Assigned   |             |                           |                           |                           |  |                         |
| Other Assignments   | 9780        | -                         | -                         | -                         | -  |                         |
| e. Unassigned/Unappropriated  |             |                           |                           |                           |  |                         |
| Reserve for Economic Uncertainties  | 9789        | 394,517.81                | 338,050.31                | 338,050.31                | (56,467.51)  | -14.31%                 |
| Unassigned/Unappropriated Amount  | 9790        | 737,759.34                | (1,917,076.31)            | 210,587.97                | (527,171.37)   | -71.46%                 |



**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Monterey Bay  
CDS #: 44-75432-0139410  
Charter Approving Entity: Scotts Valley Unified School Dist  
County: Santa Cruz  
Charter #: 2056  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25   |            |              | Totals for<br>2025/26 | Totals for<br>2026/27 |
|--|-----------------|--------------|------------|--------------|-----------------------|-----------------------|
|  |                 | Unrestricted | Restricted | Total        |                       |                       |
| A. REVENUES  |                 |              |            |              |                       |                       |
| 1. LCFF Sources  |                 |              |            |              |                       |                       |
| State Aid - Current Year                               | 8011            | 2,970,443.92 | 0.00       | 2,970,443.92 | 3,162,353.10          | 3,354,378.57          |
| Education Protection Account State Aid - Current Year  | 8012            | 96,236.00    | 0.00       | 96,236.00    | 96,236.00             | 96,236.00             |
| State Aid - Prior Years                                | 8019            | 0.00         | 0.00       | 0.00         | 0.00                  | 0.00                  |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 2,975,295.05 | 0.00       | 2,975,295.05 | 2,975,295.05          | 2,975,295.05          |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00         | 0.00       | 0.00         |                       |                       |
| Total, LCFF Sources                                    |                 | 6,041,974.97 | 0.00       | 6,041,974.97 | 6,233,884.15          | 6,425,909.61          |
| 2. Federal Revenues                                    |                 |              |            |              |                       |                       |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00         | 92,105.00  | 92,105.00    | 92,105.00             | 92,105.00             |
| Special Education - Federal                            | 8181, 8182      | 0.00         | 65,344.24  | 65,344.24    | 65,344.24             | 65,344.24             |
| Child Nutrition - Federal                              | 8220            | 0.00         | 0.00       | 0.00         |                       |                       |
| Donated Food Commodities                               | 8221            | 0.00         | 0.00       | 0.00         |                       |                       |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00         | 0.00       | 0.00         |                       |                       |
| Total, Federal Revenues                                |                 | 0.00         | 157,449.24 | 157,449.24   | 157,449.24            | 157,449.24            |
| 3. Other State Revenues                                |                 |              |            |              |                       |                       |
| Special Education - State                              | StateRevSE      | 0.00         | 418,618.56 | 418,618.56   | 418,618.56            | 418,618.56            |
| All Other State Revenues                               | StateRevAO      | 99,957.98    | 259,945.18 | 359,903.16   | 249,311.00            | 366,537.00            |
| Total, Other State Revenues                            |                 | 99,957.98    | 678,563.74 | 778,521.72   | 667,929.56            | 785,155.56            |
| 4. Other Local Revenues                                |                 |              |            |              |                       |                       |
| All Other Local Revenues                               | LocalRevAO      | 12,053.51    | 0.00       | 12,053.51    | 12,053.51             | 12,053.51             |
| Total, Local Revenues                                  |                 | 12,053.51    | 0.00       | 12,053.51    | 12,053.51             | 12,053.51             |
| 5. TOTAL REVENUES                                      |                 |              |            |              |                       |                       |
|  |                 | 6,153,986.46 | 836,012.99 | 6,989,999.45 | 7,071,316.46          | 7,380,567.93          |
| B. EXPENDITURES  |                 |              |            |              |                       |                       |
| 1. Certificated Salaries                               |                 |              |            |              |                       |                       |
| Certificated Teachers' Salaries                        | 1100            | 2,718,631.60 | 448,362.58 | 3,166,994.18 | 2,806,227.00          | 2,862,351.00          |
| Certificated Pupil Support Salaries                    | 1200            | 387,044.16   | 9,349.90   | 396,394.06   | 348,327.55            | 355,294.10            |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 307,528.08   | 0.00       | 307,528.08   | 267,321.72            | 272,668.15            |
| Other Certificated Salaries                            | 1900            | 0.00         | 0.00       | 0.00         |                       |                       |
| Total, Certificated Salaries                           |                 | 3,413,203.84 | 457,712.48 | 3,870,916.32 | 3,421,876.26          | 3,490,313.25          |
| 2. Non-certificated Salaries                           |                 |              |            |              |                       |                       |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00         | 0.00       | 0.00         |                       |                       |
| Non-certificated Support Salaries                      | 2200            | 11,683.89    | 0.00       | 11,683.89    | 11,917.57             | 12,155.92             |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 128,875.63   | 0.00       | 128,875.63   | 131,453.14            | 134,082.20            |
| Clerical and Office Salaries                           | 2400            | 12,973.24    | 43,642.70  | 56,615.94    | 57,748.26             | 58,903.22             |
| Other Non-certificated Salaries                        | 2900            | 0.00         | 0.00       | 0.00         |                       |                       |
| Total, Non-certificated Salaries                       |                 | 153,532.76   | 43,642.70  | 197,175.46   | 201,118.97            | 205,141.35            |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

**Charter School Name:** California Connections Academy

**(continued)** Monterey Bay

**CDS #:** 44-75432-0139410

**Charter Approving Entity:** Scotts Valley Unified School Dist

**County:** Santa Cruz

**Charter #:** 2056

**Fiscal Year:** 2024/25

| Description  | Object Code | FY 2024/25   |              |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-------------|--------------|--------------|--------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted   | Total        |                    |                    |
| <b>3. Employee Benefits</b>  |             |              |              |              |                    |                    |
| STRS   | 3101-3102   | 522,751.80   | 131,138.07   | 653,889.87   | 653,578.34         | 666,649.90         |
| PERS   | 3201-3202   | 0.00         | 0.00         | 0.00         |                    |                    |
| OASDI / Medicare / Alternative   | 3301-3302   | 66,576.96    | 14,249.15    | 80,826.11    | 62,967.00          | 64,227.00          |
| Health and Welfare Benefits  | 3401-3402   | 325,796.89   | 88,705.51    | 414,502.40   | 435,398.83         | 444,106.81         |
| Unemployment Insurance   | 3501-3502   | 135,059.63   | 43,618.52    | 178,678.15   | 223,770.25         | 226,124.65         |
| Workers' Compensation Insurance  | 3601-3602   | 32,837.18    | 9,536.96     | 42,374.14    | 50,349.42          | 51,356.41          |
| OPEB, Allocated  | 3701-3702   | 0.00         | 0.00         | 0.00         |                    |                    |
| OPEB, Active Employees   | 3751-3752   | 0.00         | 0.00         | 0.00         |                    |                    |
| Other Employee Benefits  | 3901-3902   | 95,672.17    | 29,727.39    | 125,399.56   | 100,837.02         | 102,853.76         |
| Total, Employee Benefits   |             | 1,178,694.63 | 316,975.60   | 1,495,670.23 | 1,526,900.86       | 1,555,318.53       |
| <b>4. Books and Supplies</b>   |             |              |              |              |                    |                    |
| Approved Textbooks and Core Curricula Materials  | 4100        | 124,969.17   | 0.00         | 124,969.17   | 127,468.55         | 130,017.92         |
| Books and Other Reference Materials  | 4200        | 0.00         | 0.00         | 0.00         |                    |                    |
| Materials and Supplies   | 4300        | 329,746.93   | 26,272.43    | 356,019.36   | 363,140.00         | 370,403.00         |
| Noncapitalized Equipment   | 4400        | 7,960.17     | 0.00         | 7,960.17     | 8,119.37           | 8,281.76           |
| Food   | 4700        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Books and Supplies  |             | 462,676.27   | 26,272.43    | 488,948.70   | 498,727.92         | 508,702.68         |
| <b>5. Services and Other Operating Expenditures</b>  |             |              |              |              |                    |                    |
| Subagreements for Services   | 5100        | 25,890.09    | 84,047.27    | 109,937.36   | 112,136.11         | 114,378.83         |
| Travel and Conferences   | 5200        | 56,658.64    | 0.00         | 56,658.64    | 57,791.81          | 58,947.65          |
| Dues and Memberships   | 5300        | 62,003.75    | 0.00         | 62,003.75    | 63,243.83          | 64,508.70          |
| Insurance  | 5400        | 13,819.00    | 0.00         | 13,819.00    | 14,095.38          | 14,377.29          |
| Operations and Housekeeping Services   | 5500        | 1,704.59     | 0.00         | 1,704.59     | 1,739.00           | 1,773.00           |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 49,271.04    | 0.00         | 49,271.04    | 50,256.46          | 51,261.59          |
| Transfers of Direct Costs  | 5700-5799   | 121,033.37   | (121,033.37) | 0.00         |                    |                    |
| Professional/Consulting Services and Operating Expend.   | 5800        | 376,125.18   | 28,395.88    | 404,521.06   | 413,031.79         | 421,675.53         |
| Communications   | 5900        | 10,380.02    | 0.00         | 10,380.02    | 10,588.00          | 10,799.00          |
| Total, Services and Other Operating Expenditures   |             | 716,885.69   | (8,590.23)   | 708,295.46   | 722,882.38         | 737,721.59         |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |              |              |              |                    |                    |
| Land and Land Improvements   | 6100-6170   | 0.00         | 0.00         | 0.00         |                    |                    |
| Buildings and Improvements of Buildings  | 6200        | 0.00         | 0.00         | 0.00         |                    |                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | 0.00         | 0.00         | 0.00         |                    |                    |
| Equipment  | 6400        | 0.00         | 0.00         | 0.00         |                    |                    |
| Equipment Replacement  | 6500        | 0.00         | 0.00         | 0.00         |                    |                    |
| Depreciation Expense (for accrual basis only)  | 6900        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Capital Outlay  |             | 0.00         | 0.00         | 0.00         | 0.00               | 0.00               |
| <b>7. Other Outgo</b>  |             |              |              |              |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00         | 0.00         | 0.00         |                    |                    |
| All Other Transfers  | 7280-7299   | 0.00         | 0.00         | 0.00         |                    |                    |
| Transfers of Indirect Costs  | 7300-7399   | 0.00         | 0.00         | 0.00         |                    |                    |
| Debt Service:  |             |              |              |              |                    |                    |
| Interest   | 7438        | 0.00         | 0.00         | 0.00         |                    |                    |
| Principal (for modified accrual basis only)  | 7439        | 0.00         | 0.00         | 0.00         |                    |                    |
| Total, Other Outgo   |             | 0.00         | 0.00         | 0.00         | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 5,924,993.18 | 836,012.99   | 6,761,006.17 | 6,371,506.40       | 6,497,197.40       |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 228,993.28   | 0.00         | 228,993.28   | 699,810.07         | 883,370.53         |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Monterey Bay  
CDS #: 44-75432-0139410  
Charter Approving Entity: Scotts Valley Unified School Dist  
County: Santa Cruz  
Charter #: 2056  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25   |            |             | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|--------------|------------|-------------|-----------------------|-----------------------|
|   |             | Unrestricted | Restricted | Total       |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |              |            |             |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00         | 0.00       | 0.00        |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00         | 0.00       | 0.00        |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 228,993.28   | 0.00       | 228,993.28  | 699,810.07            | 883,370.53            |
| <b>F. FUND BALANCE, RESERVES</b>  |             |              |            |             |                       |                       |
| 1. Beginning Fund Balance   |             |              |            |             |                       |                       |
| a. As of July 1   | 9791        | 400,962.26   | 0.00       | 400,962.26  | 548,638.28            | 1,248,448.34          |
| b. Adjustments/Restatements   | 9793, 9795  | (81,317.26)  | 0.00       | (81,317.26) |                       |                       |
| c. Adjusted Beginning Balance   |             | 319,645.00   | 0.00       | 319,645.00  | 548,638.28            | 1,248,448.34          |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 548,638.28   | 0.00       | 548,638.28  | 1,248,448.34          | 2,131,818.87          |
| Components of Ending Fund Balance:  |             |              |            |             |                       |                       |
| a. Nonspendable   |             |              |            |             |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |              | 0.00       | 0.00        | 0.00                  | 0.00                  |
| c. Committed  |             |              |            |             |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| d. Assigned   |             |              |            |             |                       |                       |
| Other Assignments   | 9780        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |              |            |             |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 338,050.31   | 0.00       | 338,050.31  | 318,575.32            | 324,859.87            |
| Unassigned/Unappropriated Amount  | 9790        | 210,587.97   | 0.00       | 210,587.97  | 929,873.02            | 1,806,959.00          |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report Certification**

Charter School Name: California Connections Acader  
 (continued) Central Coast  
 CDS #: 42-75010-0138891  
 Charter Approving Entity: Cuyama Joint Unified School I  
 County: Santa Barbara  
 Charter #: 2031  
 Fiscal Year: 2024/25

**CERTIFICATION OF FINANCIAL CONDITION**

- ☒ **POSITIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ **QUALIFIED CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ **NEGATIVE CERTIFICATION**  
 As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)

Print  
 Name: LaChelle Carter Title: Director of Finance

To the County Superintendent of Schools:

( ☒ ) 2024/25 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of  
 Charter Approving Entity  
 (Original signature required)

Print  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

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| <p><u>For Approving Entity:</u></p> <p>_____</p> <p>Name</p> <p>_____</p> <p>Title</p> <p>_____</p> <p>Phone</p> <p>_____</p> <p>E-mail</p> <p>_____</p> | <p><u>For Charter School:</u></p> <p><u>LaChelle Carter</u></p> <p>Name</p> <p><u>Director of Finance</u></p> <p>Title</p> <p><u>949-245-7177</u></p> <p>Phone</p> <p><u>lacarter@calca.connectionsacademy.o</u></p> <p>E-mail</p> |
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This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
 Date

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

Charter School Name: California Connections Academy  
(continued) Central Coast  
CDS #: 42-75010-0138891  
Charter Approving Entity: Cuyama Joint Unified School District  
County: Santa Barbara  
Charter #: 2031  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  |  | Object Code     | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |            | 1st Interim Budget |             |              |
|--|--|-----------------|-------------------------|------------|--------------|--------------------|------------|------------|--------------------|-------------|--------------|
|  |  |                 | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total      | Unrestricted       | Restricted  | Total        |
| A. REVENUES  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| 1. LCFF Sources  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| State Aid - Current Year                               |  | 8011            | 876,343.23              |            | 876,343.23   | 234,158.00         |            | 234,158.00 | 876,747.02         |             | 876,747.02   |
| Education Protection Account State Aid - Current Year  |  | 8012            | 27,493.40               |            | 27,493.40    | 6,746.00           |            | 6,746.00   | 27,832.00          |             | 27,832.00    |
| State Aid - Prior Years                                |  | 8019            |                         |            | -            |                    |            | -          |                    |             | -            |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096            | 843,820.57              |            | 843,820.57   |                    |            | -          | 865,749.10         |             | 865,749.10   |
| Other LCFF Transfers                                   |  | 8091, 8097      |                         |            | -            |                    |            | -          |                    |             | -            |
| Total, LCFFSources                                     |  |                 | 1,747,657.20            | -          | 1,747,657.20 | 240,904.00         | -          | 240,904.00 | 1,770,328.12       | -           | 1,770,328.12 |
| 2. Federal Revenues                                    |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Every Student Succeeds Act (Title I - V)               |  | 8290            |                         | 17,697.00  | 17,697.00    |                    |            | -          |                    | 27,132.00   | 27,132.00    |
| Special Education - Federal                            |  | 8181, 8182      |                         | 17,870.71  | 17,870.71    |                    |            | -          |                    | 18,897.93   | 18,897.93    |
| Child Nutrition - Federal                              |  | 8220            |                         |            | -            |                    |            | -          |                    | -           | -            |
| Donated Food Commodities                               |  | 8221            |                         |            | -            |                    |            | -          |                    | -           | -            |
| Other Federal Revenues                                 |  | 8110, 8260-8299 |                         |            | -            |                    |            | -          |                    | 0.00        | 0.00         |
| Total, Federal Revenues                                |  |                 | -                       | 35,567.71  | 35,567.71    | -                  | -          | -          | -                  | 46,029.93   | 46,029.93    |
| 3. Other State Revenues                                |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Special Education - State                              |  | StateRevSE      |                         | 123,237.79 | 123,237.79   |                    | 22,188.00  | 22,188.00  |                    | 121,066.88  | 121,066.88   |
| All Other State Revenues                               |  | StateRevAO      | 32,402.60               | 62,494.95  | 94,897.55    |                    | 3,136.00   | 3,136.00   | 35,465.22          | 63,891.89   | 99,357.11    |
| Total, Other State Revenues                            |  |                 | 32,402.60               | 185,732.74 | 218,135.34   | -                  | 25,324.00  | 25,324.00  | 35,465.22          | 184,958.76  | 220,423.98   |
| 4. Other Local Revenues                                |  |                 |                         |            |              |                    |            |            |                    |             |              |
| All Other Local Revenues                               |  | LocalRevAO      | 10,520.94               |            | 10,520.94    | 5,314.00           |            | 5,314.00   | 12,327.96          |             | 12,327.96    |
| Total, Local Revenues                                  |  |                 | 10,520.94               | -          | 10,520.94    | 5,314.00           | -          | 5,314.00   | 12,327.96          | -           | 12,327.96    |
| 5. TOTAL REVENUES                                      |  |                 | 1,790,580.74            | 221,300.45 | 2,011,881.19 | 246,218.00         | 25,324.00  | 271,542.00 | 1,818,121.30       | 230,988.69  | 2,049,109.99 |
| B. EXPENDITURES  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| 1. Certificated Salaries                               |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Certificated Teachers' Salaries                        |  | 1100            | 713,671.12              | 64,786.45  | 778,457.57   | 303,835.00         |            | 303,835.00 | 714,234.01         | 120,043.34  | 834,277.35   |
| Certificated Pupil Support Salaries                    |  | 1200            | 64,826.77               |            | 64,826.77    | 38,861.00          |            | 38,861.00  | 101,998.99         | 2,704.04    | 104,703.03   |
| Certificated Supervisors' and Administrators' Salaries |  | 1300            | 82,836.83               |            | 82,836.83    | 30,647.00          |            | 30,647.00  | 81,177.04          |             | 81,177.04    |
| Other Certificated Salaries                            |  | 1900            |                         |            | -            | -                  |            | -          |                    |             | -            |
| Total, Certificated Salaries                           |  |                 | 861,334.72              | 64,786.45  | 926,121.17   | 373,343.00         | -          | 373,343.00 | 897,410.04         | 122,747.38  | 1,020,157.42 |
| 2. Non-certificated Salaries                           |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Non-certificated Instructional Aides' Salaries         |  | 2100            | 4,434.18                |            | 4,434.18     |                    |            | -          |                    |             | -            |
| Non-certificated Support Salaries                      |  | 2200            | -                       |            | -            | 1,150.00           |            | 1,150.00   | 3,088.80           | -           | 3,088.80     |
| Non-certificated Supervisors' and Administrators' Sal. |  | 2300            | 12,775.10               |            | 12,775.10    | 12,748.00          |            | 12,748.00  | 34,042.69          |             | 34,042.69    |
| Clerical and Office Salaries                           |  | 2400            | 3,949.96                |            | 3,949.96     | 5,282.00           |            | 5,282.00   | 2,413.44           | 12,621.72   | 15,035.16    |
| Other Non-certificated Salaries                        |  | 2900            |                         |            | -            |                    |            | -          |                    |             | -            |
| Total, Non-certificated Salaries                       |  |                 | 21,159.24               | -          | 21,159.24    | 19,180.00          | -          | 19,180.00  | 39,544.93          | 12,621.72   | 52,166.65    |
| 3. Employee Benefits                                   |  |                 |                         |            |              |                    |            |            |                    |             |              |
| STRS   |  | 3101-3102       | 164,514.93              | 12,374.21  | 176,889.14   | 48,249.00          |            | 48,249.00  | 152,415.17         | 36,994.34   | 189,409.51   |
| PERS   |  | 3201-3202       |                         |            | -            | -                  |            | -          | -                  |             | -            |
| OASDI / Medicare / Alternative                         |  | 3301-3302       | 13,612.09               | 932.42     | 14,544.51    | 9,113.00           |            | 9,113.00   | 18,243.05          | 3,979.60    | 22,222.65    |
| Health and Welfare Benefits                            |  | 3401-3402       | 98,649.96               | 7,242.19   | 105,892.15   | 32,385.00          |            | 32,385.00  | 90,030.97          | 24,654.57   | 114,685.54   |
| Unemployment Insurance                                 |  | 3501-3502       | 52,359.97               | 3,843.91   | 56,203.88    | 135.00             |            | 135.00     | 43,668.24          | 13,132.36   | 56,800.60    |
| Workers' Compensation Insurance                        |  | 3601-3602       | 12,263.10               | 900.27     | 13,163.37    | 1,936.00           |            | 1,936.00   | 9,983.98           | 2,736.66    | 12,720.64    |
| OPEB, Allocated  |  | 3701-3702       |                         |            | -            | -                  |            | -          | -                  |             | -            |
| OPEB, Active Employees                                 |  | 3751-3752       |                         |            | -            | -                  |            | -          | -                  |             | -            |
| Other Employee Benefits                                |  | 3901-3902       | 7,003.46                | 514.14     | 7,517.60     | 13,230.00          |            | 13,230.00  | 26,523.17          | 8,305.71    | 34,828.88    |
| Total, Employee Benefits                               |  |                 | 348,403.50              | 25,807.14  | 374,210.64   | 105,048.00         | -          | 105,048.00 | 340,864.58         | 89,803.24   | 430,667.82   |
| 4. Books and Supplies                                  |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Approved Textbooks and Core Curricula Materials        |  | 4100            | 17,300.00               |            | 17,300.00    | 10,487.00          |            | 10,487.00  | 33,487.87          | -           | 33,487.87    |
| Books and Other Reference Materials                    |  | 4200            | 63,385.00               | 29,815.00  | 93,200.00    | -                  |            | -          | -                  |             | -            |
| Materials and Supplies                                 |  | 4300            | 116,754.14              | 6,845.86   | 123,600.00   | 34,033.00          |            | 34,033.00  | 86,539.80          | 7,598.14    | 94,137.94    |
| Noncapitalized Equipment                               |  | 4400            | 25,100.00               |            | 25,100.00    | 457.00             |            | 457.00     | 2,302.13           |             | 2,302.13     |
| Food   |  | 4700            |                         |            | -            |                    |            | -          | -                  |             | -            |
| Total, Books and Supplies                              |  |                 | 222,539.14              | 36,660.86  | 259,200.00   | 44,977.00          | -          | 44,977.00  | 122,329.80         | 7,598.14    | 129,927.94   |
| 5. Services and Other Operating Expenditures           |  |                 |                         |            |              |                    |            |            |                    |             |              |
| Subagreements for Services                             |  | 5100            | 25,900.00               | 91,100.00  | 117,000.00   | (683.00)           | 2,060.00   | 1,377.00   | 5,070.18           | 24,306.95   | 29,377.13    |
| Travel and Conferences                                 |  | 5200            | 3,100.00                |            | 3,100.00     | 11,616.00          | -          | 11,616.00  | 16,667.74          | -           | 16,667.74    |
| Dues and Memberships                                   |  | 5300            | 4,200.00                |            | 4,200.00     | 6,053.00           | -          | 6,053.00   | 18,172.09          | -           | 18,172.09    |
| Insurance  |  | 5400            | 2,500.00                |            | 2,500.00     | 893.00             | -          | 893.00     | 3,242.80           | -           | 3,242.80     |
| Operations and Housekeeping Services                   |  | 5500            | 400.00                  |            | 400.00       | 32.00              | -          | 32.00      | 503.58             | -           | 503.58       |
| Rentals, Leases, Repairs, and Noncap. Improvements     |  | 5600            | 7,800.00                |            | 7,800.00     | 2,315.00           | -          | 2,315.00   | 13,834.36          | -           | 13,834.36    |
| Transfers of Direct Costs                              |  | 5700-5799       |                         |            | -            | -                  | -          | -          | 36,444.66          | (36,444.66) | -            |
| Professional/Consulting Services and Operating Expend. |  | 5800            | 254,030.58              | 2,946.00   | 256,976.58   | 48,557.00          | 508.00     | 49,065.00  | 132,231.94         | 10,355.92   | 142,587.86   |
| Communications   |  | 5900            | 4,700.00                |            | 4,700.00     | 401.00             | -          | 401.00     | 2,900.61           | -           | 2,900.61     |
| Total, Services and Other Operating Expenditures       |  |                 | 302,630.58              | 94,046.00  | 396,676.58   | 69,184.00          | 2,568.00   | 71,752.00  | 229,067.96         | (1,781.79)  | 227,286.17   |

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

Charter School Name: California Connections Academy  
 (continued) Central Coast  
 CDS #: 42-75010-0138891  
 Charter Approving Entity: Cuyama Joint Unified School District  
 County: Santa Barbara  
 Charter #: 2031  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code | Adopted Budget - July 1 |            |              | Actuals thru 10/31 |            |              | 1st Interim Budget |            |              |
|--|-------------|-------------------------|------------|--------------|--------------------|------------|--------------|--------------------|------------|--------------|
|  |             | Unrestricted            | Restricted | Total        | Unrestricted       | Restricted | Total        | Unrestricted       | Restricted | Total        |
| <b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)                |             |                         |            |              |                    |            |              |                    |            |              |
| Land and Land Improvements   | 6100-6170   |                         |            | -            |                    |            | -            |                    |            | -            |
| Buildings and Improvements of Buildings  | 6200        |                         |            | -            |                    |            | -            |                    |            | -            |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        |                         |            | -            |                    |            | -            |                    |            | -            |
| Equipment  | 6400        |                         |            | -            |                    |            | -            |                    |            | -            |
| Equipment Replacement  | 6500        |                         |            | -            |                    |            | -            |                    |            | -            |
| Depreciation Expense (for accrual basis only)  | 6900        |                         |            | -            |                    |            | -            |                    |            | -            |
| Total, Capital Outlay  |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>7. Other Outgo</b>  |             |                         |            |              |                    |            |              |                    |            |              |
| Tuition to Other Schools   | 7110-7143   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO |                         |            | -            |                    |            | -            |                    |            | -            |
| All Other Transfers  | 7281-7299   |                         |            | -            |                    |            | -            |                    |            | -            |
| Transfers of Indirect Costs  | 7300-7399   |                         |            | -            |                    |            | -            |                    |            | -            |
| Debt Service:  |             |                         |            |              |                    |            |              |                    |            |              |
| Interest   | 7438        |                         |            | -            |                    |            | -            |                    |            | -            |
| Principal (for modified accrual basis only)  | 7439        |                         |            | -            |                    |            | -            |                    |            | -            |
| Total, Other Outgo   |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>8. TOTAL EXPENDITURES</b>   |             | 1,756,067.18            | 221,300.45 | 1,977,367.63 | 611,732.00         | 2,568.00   | 614,300.00   | 1,629,217.31       | 230,988.69 | 1,860,206.00 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 34,513.55               | 0.00       | 34,513.55    | (365,514.00)       | 22,756.00  | (342,758.00) | 188,903.99         | (0.00)     | 188,903.99   |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                         |            |              |                    |            |              |                    |            |              |
| 1. Other Sources   | 8930-8979   |                         |            | -            |                    |            | -            |                    |            | -            |
| 2. Less: Other Uses  | 7630-7699   |                         |            | -            |                    |            | -            |                    |            | -            |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)                       | 8980-8999   |                         |            | -            |                    |            | -            |                    |            | -            |
| <b>4. TOTAL OTHER FINANCING SOURCES / USES</b>   |             | -                       | -          | -            | -                  | -          | -            | -                  | -          | -            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |             | 34,513.55               | 0.00       | 34,513.55    | (365,514.00)       | 22,756.00  | (342,758.00) | 188,903.99         | (0.00)     | 188,903.99   |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                         |            |              |                    |            |              |                    |            |              |
| 1. Beginning Fund Balance  |             |                         |            |              |                    |            |              |                    |            |              |
| a. As of July 1  | 9791        | 424,108.23              |            | 424,108.23   | 315,055.52         |            | 315,055.52   | 315,055.52         |            | 315,055.52   |
| b. Adjustments to Beginning Balance  | 9793, 9795  |                         |            | -            | (58,322.52)        |            | (58,322.52)  | (58,322.52)        |            | (58,322.52)  |
| c. Adjusted Beginning Balance  |             | 424,108.23              | -          | 424,108.23   | 256,733.00         | -          | 256,733.00   | 256,733.00         | -          | 256,733.00   |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)   |             | 458,621.78              | 0.00       | 458,621.78   | (108,781.00)       | 22,756.00  | (86,025.00)  | 445,636.99         | (0.00)     | 445,636.99   |
| Components of Ending Fund Balance :  |             |                         |            |              |                    |            |              |                    |            |              |
| a. Nonspendable  |             |                         |            |              |                    |            |              |                    |            |              |
| Revolving Cash (equals object 9130)  | 9711        |                         |            | -            |                    |            | -            |                    |            | -            |
| Stores (equals object 9320)  | 9712        |                         |            | -            |                    |            | -            |                    |            | -            |
| Prepaid Expenditures (equals object 9330)  | 9713        |                         |            | -            |                    |            | -            |                    |            | -            |
| All Others   | 9719        |                         |            | -            |                    |            | -            |                    |            | -            |
| b. Restricted  | 9740        |                         |            | -            |                    | 22,756.00  | 22,756.00    |                    |            | -            |
| c. Committed   |             |                         |            |              |                    |            |              |                    |            |              |
| Stabilization Arrangements   | 9750        |                         |            | -            |                    |            | -            |                    |            | -            |
| Other Commitments  | 9760        |                         |            | -            |                    |            | -            |                    |            | -            |
| d. Assigned  |             |                         |            |              |                    |            |              |                    |            |              |
| Other Assignments  | 9780        |                         |            | -            |                    |            | -            |                    |            | -            |
| e. Unassigned/Unappropriated   |             |                         |            |              |                    |            |              |                    |            |              |
| Reserve for Economic Uncertainties   | 9789        | 98,868.38               |            | 98,868.38    | 93,010.30          |            | 93,010.30    | 93,010.30          |            | 93,010.30    |
| Unassigned/Unappropriated Amount   | 9790        | 359,753.40              | 0.00       | 359,753.40   | (201,791.30)       | -          | (201,791.30) | 352,626.69         | (0.00)     | 352,626.69   |

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Central Coast  
CDS #: 42-75010-0138891  
Charter Approving Entity: Cuyama Joint Unified School District  
County: Santa Barbara  
Charter #: 2031  
Fiscal Year: 2024/25

|  |                 |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-----------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code     | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>A. REVENUES</b>   |                 |                        |                        |                        |   |                      |
| 1. LCFF/Revenue Limit Sources                                  |                 |                        |                        |                        |   |                      |
| State Aid - Current Year                                       | 8011            | 876,343.23             | 234,158.00             | 876,747.02             | 403.79  | 0.05%                |
| Education Protection Account State Aid - Current Year          | 8012            | 27,493.40              | 6,746.00               | 27,832.00              | 338.60  | 1.23%                |
| State Aid - Prior Years  | 8019            | -                      | -                      | -                      | -   | -                    |
| Transfers to Charter Schools Funding in Lieu of Property Taxes | 8096            | 843,820.57             | -                      | 865,749.10             | 21,928.53   | 2.60%                |
| Other LCFF Transfers   | 8091, 8097      | -                      | -                      | -                      | -   | -                    |
| Total, LCFF Sources  |                 | 1,747,657.20           | 240,904.00             | 1,770,328.12           | 22,670.92   | 1.30%                |
| 2. Federal Revenues  |                 |                        |                        |                        |   |                      |
| Every Student Succeeds Act (Title I-V)                         | 8290            | 17,697.00              | -                      | 27,132.00              | 9,435.00  | 53.31%               |
| Special Education - Federal                                    | 8181, 8182      | 17,870.71              | -                      | 18,897.93              | 1,027.22  | 5.75%                |
| Child Nutrition - Federal                                      | 8220            | -                      | -                      | -                      | -   | -                    |
| Donated Food Commodities                                       | 8221            | -                      | -                      | -                      | -   | -                    |
| Other Federal Revenues   | 8110, 8260-8299 | -                      | -                      | 0.00                   | 0.00  | New                  |
| Total, Federal Revenues  |                 | 35,567.71              | -                      | 46,029.93              | 10,462.22   | 29.41%               |
| 3. Other State Revenues  |                 |                        |                        |                        |   |                      |
| Special Education - State                                      | StateRevSE      | 123,237.79             | 22,188.00              | 121,066.88             | (2,170.92)  | -1.76%               |
| All Other State Revenues                                       | StateRevAO      | 94,897.55              | 3,136.00               | 99,357.11              | 4,459.56  | 4.70%                |
| Total, Other State Revenues                                    |                 | 218,135.34             | 25,324.00              | 220,423.98             | 2,288.64  | 1.05%                |
| 4. Other Local Revenues  |                 |                        |                        |                        |   |                      |
| All Other Local Revenues                                       | LocalRevAO      | 10,520.94              | 5,314.00               | 12,327.96              | 1,807.02  | 17.18%               |
| Total, Local Revenues  |                 | 10,520.94              | 5,314.00               | 12,327.96              | 1,807.02  | 17.18%               |
| 5. TOTAL REVENUES  |                 | 2,011,881.19           | 271,542.00             | 2,049,109.99           | 37,228.80   | 1.85%                |
| <b>B. EXPENDITURES</b>   |                 |                        |                        |                        |   |                      |
| 1. Certificated Salaries                                       |                 |                        |                        |                        |   |                      |
| Certificated Teachers' Salaries                                | 1100            | 778,457.57             | 303,835.00             | 834,277.35             | 55,819.78   | 7.17%                |
| Certificated Pupil Support Salaries                            | 1200            | 64,826.77              | 38,861.00              | 104,703.03             | 39,876.26   | 61.51%               |
| Certificated Supervisors' and Administrators' Salaries         | 1300            | 82,836.83              | 30,647.00              | 81,177.04              | (1,659.79)  | -2.00%               |
| Other Certificated Salaries                                    | 1900            | -                      | -                      | -                      | -   | -                    |
| Total, Certificated Salaries                                   |                 | 926,121.17             | 373,343.00             | 1,020,157.42           | 94,036.25   | 10.15%               |
| 2. Non-certificated Salaries                                   |                 |                        |                        |                        |   |                      |
| Non-certificated Instructional Aides' Salaries                 | 2100            | 4,434.18               | -                      | -                      | (4,434.18)  | (100%)               |
| Non-certificated Support Salaries                              | 2200            | -                      | 1,150.00               | 3,088.80               | 3,088.80  | New                  |
| Non-certificated Supervisors' and Administrators' Sal.         | 2300            | 12,775.10              | 12,748.00              | 34,042.69              | 21,267.59   | 166.48%              |
| Clerical and Office Salaries                                   | 2400            | 3,949.96               | 5,282.00               | 15,035.16              | 11,085.20   | 280.64%              |
| Other Non-certificated Salaries                                | 2900            | -                      | -                      | -                      | -   | -                    |
| Total, Non-certificated Salaries                               |                 | 21,159.24              | 19,180.00              | 52,166.65              | 31,007.41   | 146.54%              |
| 3. Employee Benefits   |                 |                        |                        |                        |   |                      |
| STRS   | 3101-3102       | 176,889.14             | 48,249.00              | 189,409.51             | 12,520.37   | 7.08%                |
| PERS   | 3201-3202       | -                      | -                      | -                      | -   | -                    |
| OASDI / Medicare / Alternative                                 | 3301-3302       | 14,544.51              | 9,113.00               | 22,222.65              | 7,678.14  | 52.79%               |
| Health and Welfare Benefits                                    | 3401-3402       | 105,892.15             | 32,385.00              | 114,685.54             | 8,793.39  | 8.30%                |
| Unemployment Insurance   | 3501-3502       | 56,203.88              | 135.00                 | 56,800.60              | 596.72  | 1.06%                |
| Workers' Compensation Insurance                                | 3601-3602       | 13,163.37              | 1,936.00               | 12,720.64              | (442.73)  | -3.36%               |
| OPEB, Allocated  | 3701-3702       | -                      | -                      | -                      | -   | -                    |
| OPEB, Active Employees   | 3751-3752       | -                      | -                      | -                      | -   | -                    |
| Other Employee Benefits  | 3901-3902       | 7,517.60               | 13,230.00              | 34,828.88              | 27,311.28   | 363.30%              |
| Total, Employee Benefits                                       |                 | 374,210.64             | 105,048.00             | 430,667.82             | 56,457.18   | 15.09%               |



**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Central Coast  
CDS #: 42-75010-0138891  
Charter Approving Entity: Cuyama Joint Unified School District  
County: Santa Barbara  
Charter #: 2031  
Fiscal Year: 2024/25

|  |             |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>4. Books and Supplies</b>   |             |                        |                        |                        |   |                      |
| Approved Textbooks and Core Curricula Materials  | 4100        | 17,300.00              | 10,487.00              | 33,487.87              | 16,187.87   | 93.57%               |
| Books and Other Reference Materials  | 4200        | 93,200.00              | -                      | -                      | (93,200.00)   | (100%)               |
| Materials and Supplies   | 4300        | 123,600.00             | 34,033.00              | 94,137.94              | (29,462.06)   | -23.84%              |
| Noncapitalized Equipment   | 4400        | 25,100.00              | 457.00                 | 2,302.13               | (22,797.87)   | -90.83%              |
| Food   | 4700        | -                      | -                      | -                      | -   |                      |
| Total, Books and Supplies  |             | 259,200.00             | 44,977.00              | 129,927.94             | (129,272.06)  | -49.87%              |
| <b>5. Services and Other Operating Expenditures</b>  |             |                        |                        |                        |   |                      |
| Subagreements for Services   | 5100        | 117,000.00             | 1,377.00               | 29,377.13              | (87,622.87)   | -74.89%              |
| Travel and Conferences   | 5200        | 3,100.00               | 11,616.00              | 16,667.74              | 13,567.74   | 437.67%              |
| Dues and Memberships   | 5300        | 4,200.00               | 6,053.00               | 18,172.09              | 13,972.09   | 332.67%              |
| Insurance  | 5400        | 2,500.00               | 893.00                 | 3,242.80               | 742.80  | 29.71%               |
| Operations and Housekeeping Services   | 5500        | 400.00                 | 32.00                  | 503.58                 | 103.58  | 25.90%               |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 7,800.00               | 2,315.00               | 13,834.36              | 6,034.36  | 77.36%               |
| Transfers of Direct Costs  | 5700-5799   | -                      | -                      | -                      | -   |                      |
| Professional/Consulting Services and Operating Expend.   | 5800        | 256,976.58             | 49,065.00              | 142,587.86             | (114,388.72)  | -44.51%              |
| Communications   | 5900        | 4,700.00               | 401.00                 | 2,900.61               | (1,799.39)  | -38.28%              |
| Total, Services and Other Operating Expenditures   |             | 396,676.58             | 71,752.00              | 227,286.17             | (169,390.41)  | -42.70%              |
| <b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>                    |             |                        |                        |                        |   |                      |
| Land and Land Improvements   | 6100-6170   | -                      | -                      | -                      | -   |                      |
| Buildings and Improvements of Buildings  | 6200        | -                      | -                      | -                      | -   |                      |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | -                      | -                      | -                      | -   |                      |
| Equipment  | 6400        | -                      | -                      | -                      | -   |                      |
| Equipment Replacement  | 6500        | -                      | -                      | -                      | -   |                      |
| Depreciation Expense (for accrual basis only)  | 6900        | -                      | -                      | -                      | -   |                      |
| Total, Capital Outlay  |             | -                      | -                      | -                      | -   |                      |
| <b>7. Other Outgo</b>  |             |                        |                        |                        |   |                      |
| Tuition to Other Schools   | 7110-7143   | -                      | -                      | -                      | -   |                      |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | -                      | -                      | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | -                      | -                      | -                      | -   |                      |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | -                      | -                      | -                      | -   |                      |
| All Other Transfers  | 7281-7299   | -                      | -                      | -                      | -   |                      |
| Transfers of Indirect Costs  | 7300-7399   | -                      | -                      | -                      | -   |                      |
| Debt Service:  |             |                        |                        |                        |   |                      |
| Interest   | 7438        | -                      | -                      | -                      | -   |                      |
| Principal (for modified accrual basis only)  | 7439        | -                      | -                      | -                      | -   |                      |
| Total, Other Outgo   |             | -                      | -                      | -                      | -   |                      |
| <b>8. TOTAL EXPENDITURES</b>   |             | 1,977,367.63           | 614,300.00             | 1,860,206.00           | (117,161.63)  | -5.93%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 34,513.55              | (342,758.00)           | 188,903.99             | 154,390.44  | 447.33%              |



**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**First Interim Report - Summary**

Charter School Name: California Connections Academy  
(continued) Central Coast  
CDS #: 42-75010-0138891  
Charter Approving Entity: Cuyama Joint Unified School District  
County: Santa Barbara  
Charter #: 2031  
Fiscal Year: 2024/25

|  |             |                        |                        |                        | 1st Interim vs. Adopted Budget Increase, (Decrease) |                      |
|--|-------------|------------------------|------------------------|------------------------|---|----------------------|
| Description  | Object Code | 7/1 Adopted Budget (X) | Actuals thru 10/31 (Y) | 1st Interim Budget (Z) | \$ Difference (Z) vs. (X)                           | % Change (Z) vs. (X) |
| <b>D. OTHER FINANCING SOURCES / USES</b>   |             |                        |                        |                        |   |                      |
| 1. Other Sources   | 8930-8979   | -                      | -                      | -                      | -   |                      |
| 2. Less: Other Uses  | 7630-7699   | -                      | -                      | -                      | -   |                      |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) | 8980-8999   | -                      | -                      | -                      | -   |                      |
| 4. TOTAL OTHER FINANCING SOURCES / USES  |             | -                      | -                      | -                      | -   |                      |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                       |             | 34,513.55              | (342,758.00)           | 188,903.99             | 154,390.44  | 447.33%              |
| <b>F. FUND BALANCE, RESERVES</b>   |             |                        |                        |                        |   |                      |
| 1. Beginning Fund Balance  |             |                        |                        |                        |   |                      |
| a. As of July 1  | 9791        | 424,108.23             | 315,055.52             | 315,055.52             | (109,052.71)  | -25.71%              |
| b. Adjustments/Restatements  | 9793, 9795  | -                      | (58,322.52)            | (58,322.52)            | (58,322.52)   | New                  |
| c. Adjusted Beginning Fund Balance   |             | 424,108.23             | 256,733.00             | 256,733.00             |   |                      |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)                                     |             | 458,621.78             | (86,025.00)            | 445,636.99             |   |                      |
| Components of Ending Fund Balance :  |             |                        |                        |                        |   |                      |
| a. Nonspendable  |             |                        |                        |                        |   |                      |
| Revolving Cash (equals object 9130)  | 9711        | -                      | -                      | -                      | -   |                      |
| Stores (equals object 9320)  | 9712        | -                      | -                      | -                      | -   |                      |
| Prepaid Expenditures (equals object 9330)  | 9713        | -                      | -                      | -                      | -   |                      |
| All Others   | 9719        | -                      | -                      | -                      | -   |                      |
| b. Restricted  | 9740        | -                      | 22,756.00              | -                      | -   |                      |
| c. Committed   |             |                        |                        |                        |   |                      |
| Stabilization Arrangements   | 9750        | -                      | -                      | -                      | -   |                      |
| Other Commitments  | 9760        | -                      | -                      | -                      | -   |                      |
| d. Assigned  |             |                        |                        |                        |   |                      |
| Other Assignments  | 9780        | -                      | -                      | -                      | -   |                      |
| e. Unassigned/Unappropriated   |             |                        |                        |                        |   |                      |
| Reserve for Economic Uncertainties   | 9789        | 98,868.38              | 93,010.30              | 93,010.30              | (5,858.08)  | -5.93%               |
| Unassigned/Unappropriated Amount   | 9790        | 359,753.40             | (201,791.30)           | 352,626.69             | (7,126.71)  | -1.98%               |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
 (continued) Central Coast  
 CDS #: 42-75010-0138891  
 Charter Approving Entity: Cuyama Joint Unified School Dis  
 County: Santa Barbara  
 Charter #: 2031  
 Fiscal Year: 2024/25

*This charter school uses the following basis of accounting:*

- ☒ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description  | Object Code     | FY 2024/25   |            |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-----------------|--------------|------------|--------------|--------------------|--------------------|
|  |                 | Unrestricted | Restricted | Total        |                    |                    |
| <b>A. REVENUES</b>                                     |                 |              |            |              |                    |                    |
| 1. LCFF Sources  |                 |              |            |              |                    |                    |
| State Aid - Current Year                               | 8011            | 876,747.02   | 0.00       | 876,747.02   | 934,749.83         | 991,072.21         |
| Education Protection Account State Aid - Current Year  | 8012            | 27,832.00    | 0.00       | 27,832.00    | 27,832.00          | 27,832.00          |
| State Aid - Prior Years                                | 8019            | 0.00         | 0.00       | 0.00         | 0.00               | 0.00               |
| Transfers of Charter Schools in Lieu of Property Taxes | 8096            | 865,749.10   | 0.00       | 865,749.10   | 865,749.10         | 865,749.10         |
| Other LCFF Transfers                                   | 8091, 8097      | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, LCFF Sources                                    |                 | 1,770,328.12 | 0.00       | 1,770,328.12 | 1,828,330.92       | 1,884,653.31       |
| 2. Federal Revenues                                    |                 |              |            |              |                    |                    |
| Every Student Succeeds Act (Title I - V)               | 8290            | 0.00         | 27,132.00  | 27,132.00    | 27,132.00          | 27,132.00          |
| Special Education - Federal                            | 8181, 8182      | 0.00         | 18,897.93  | 18,897.93    | 18,897.93          | 18,897.93          |
| Child Nutrition - Federal                              | 8220            | 0.00         | 0.00       | 0.00         |                    |                    |
| Donated Food Commodities                               | 8221            | 0.00         | 0.00       | 0.00         |                    |                    |
| Other Federal Revenues                                 | 8110, 8260-8299 | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Federal Revenues                                |                 | 0.00         | 46,029.93  | 46,029.93    | 46,029.93          | 46,029.93          |
| 3. Other State Revenues                                |                 |              |            |              |                    |                    |
| Special Education - State                              | StateRevSE      | 0.00         | 121,066.88 | 121,066.88   | 121,066.88         | 121,066.88         |
| All Other State Revenues                               | StateRevAO      | 35,465.22    | 63,891.89  | 99,357.11    | 146,598.00         | 88,041.00          |
| Total, Other State Revenues                            |                 | 35,465.22    | 184,958.76 | 220,423.98   | 267,664.88         | 209,107.88         |
| 4. Other Local Revenues                                |                 |              |            |              |                    |                    |
| All Other Local Revenues                               | LocalRevAO      | 12,327.96    | 0.00       | 12,327.96    | 12,327.96          | 12,327.96          |
| Total, Local Revenues                                  |                 | 12,327.96    | 0.00       | 12,327.96    | 12,327.96          | 12,327.96          |
| 5. TOTAL REVENUES                                      |                 |              |            |              |                    |                    |
|  |                 | 1,818,121.30 | 230,988.69 | 2,049,109.99 | 2,154,353.69       | 2,152,119.07       |
| <b>B. EXPENDITURES</b>                                 |                 |              |            |              |                    |                    |
| 1. Certificated Salaries                               |                 |              |            |              |                    |                    |
| Certificated Teachers' Salaries                        | 1100            | 714,234.01   | 120,043.34 | 834,277.35   | 811,577.00         | 827,808.00         |
| Certificated Pupil Support Salaries                    | 1200            | 101,998.99   | 2,704.04   | 104,703.03   | 100,738.31         | 102,753.08         |
| Certificated Supervisors' and Administrators' Salaries | 1300            | 81,177.04    | 0.00       | 81,177.04    | 77,310.96          | 78,857.18          |
| Other Certificated Salaries                            | 1900            | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Certificated Salaries                           |                 | 897,410.04   | 122,747.38 | 1,020,157.42 | 989,626.28         | 1,009,418.26       |
| 2. Non-certificated Salaries                           |                 |              |            |              |                    |                    |
| Non-certificated Instructional Aides' Salaries         | 2100            | 0.00         | 0.00       | 0.00         |                    |                    |
| Non-certificated Support Salaries                      | 2200            | 3,088.80     | 0.00       | 3,088.80     | 3,150.58           | 3,213.59           |
| Non-certificated Supervisors' and Administrators' Sal. | 2300            | 34,042.69    | 0.00       | 34,042.69    | 34,723.54          | 35,418.01          |
| Clerical and Office Salaries                           | 2400            | 2,413.44     | 12,621.72  | 15,035.16    | 15,335.86          | 15,642.58          |
| Other Non-certificated Salaries                        | 2900            | 0.00         | 0.00       | 0.00         |                    |                    |
| Total, Non-certificated Salaries                       |                 | 39,544.93    | 12,621.72  | 52,166.65    | 53,209.98          | 54,274.18          |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Central Coast  
CDS #: 42-75010-0138891  
Charter Approving Entity: Cuyama Joint Unified School Dis  
County: Santa Barbara  
Charter #: 2031  
Fiscal Year: 2024/25

| Description  | Object Code | FY 2024/25   |             |              | Totals for 2025/26 | Totals for 2026/27 |
|--|-------------|--------------|-------------|--------------|--------------------|--------------------|
|  |             | Unrestricted | Restricted  | Total        |                    |                    |
| <b>3. Employee Benefits</b>  |             |              |             |              |                    |                    |
| STRS   | 3101-3102   | 152,415.17   | 36,994.34   | 189,409.51   | 189,018.58         | 192,798.96         |
| PERS   | 3201-3202   | 0.00         | 0.00        | 0.00         |                    |                    |
| OASDI / Medicare / Alternative   | 3301-3302   | 18,243.05    | 3,979.60    | 22,222.65    | 18,211.00          | 18,575.00          |
| Health and Welfare Benefits  | 3401-3402   | 90,030.97    | 24,654.57   | 114,685.54   | 125,919.83         | 128,438.22         |
| Unemployment Insurance   | 3501-3502   | 43,668.24    | 13,132.36   | 56,800.60    | 71,022.67          | 72,423.52          |
| Workers' Compensation Insurance  | 3601-3602   | 9,983.98     | 2,736.66    | 12,720.64    | 14,561.34          | 14,852.57          |
| OPEB, Allocated  | 3701-3702   | 0.00         | 0.00        | 0.00         |                    |                    |
| OPEB, Active Employees   | 3751-3752   | 0.00         | 0.00        | 0.00         |                    |                    |
| Other Employee Benefits  | 3901-3902   | 26,523.17    | 8,305.71    | 34,828.88    | 29,162.64          | 29,745.89          |
| Total, Employee Benefits   |             | 340,864.58   | 89,803.24   | 430,667.82   | 447,896.06         | 456,834.16         |
| <b>4. Books and Supplies</b>   |             |              |             |              |                    |                    |
| Approved Textbooks and Core Curricula Materials  | 4100        | 33,487.87    | 0.00        | 33,487.87    | 34,157.62          | 34,840.78          |
| Books and Other Reference Materials  | 4200        | 0.00         | 0.00        | 0.00         |                    |                    |
| Materials and Supplies   | 4300        | 86,539.80    | 7,598.14    | 94,137.94    | 96,021.00          | 97,941.00          |
| Noncapitalized Equipment   | 4400        | 2,302.13     | 0.00        | 2,302.13     | 2,348.17           | 2,395.13           |
| Food   | 4700        | 0.00         | 0.00        | 0.00         |                    |                    |
| Total, Books and Supplies  |             | 122,329.80   | 7,598.14    | 129,927.94   | 132,526.79         | 135,176.91         |
| <b>5. Services and Other Operating Expenditures</b>  |             |              |             |              |                    |                    |
| Subagreements for Services   | 5100        | 5,070.18     | 24,306.95   | 29,377.13    | 29,964.68          | 30,563.97          |
| Travel and Conferences   | 5200        | 16,667.74    | 0.00        | 16,667.74    | 17,001.10          | 17,341.12          |
| Dues and Memberships   | 5300        | 18,172.09    | 0.00        | 18,172.09    | 18,535.53          | 18,906.25          |
| Insurance  | 5400        | 3,242.80     | 0.00        | 3,242.80     | 3,307.65           | 3,373.80           |
| Operations and Housekeeping Services   | 5500        | 503.58       | 0.00        | 503.58       | 514.00             | 524.00             |
| Rentals, Leases, Repairs, and Noncap. Improvements   | 5600        | 13,834.36    | 0.00        | 13,834.36    | 14,111.05          | 14,393.27          |
| Transfers of Direct Costs  | 5700-5799   | 36,444.66    | (36,444.66) | 0.00         |                    |                    |
| Professional/Consulting Services and Operating Expend.   | 5800        | 132,231.94   | 10,355.92   | 142,587.86   | 145,581.60         | 148,606.81         |
| Communications   | 5900        | 2,900.61     | 0.00        | 2,900.61     | 2,959.00           | 3,018.00           |
| Total, Services and Other Operating Expenditures   |             | 229,067.96   | (1,781.79)  | 227,286.17   | 231,974.61         | 236,727.22         |
| <b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>                         |             |              |             |              |                    |                    |
| Land and Land Improvements   | 6100-6170   | 0.00         | 0.00        | 0.00         |                    |                    |
| Buildings and Improvements of Buildings  | 6200        | 0.00         | 0.00        | 0.00         |                    |                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries                        | 6300        | 0.00         | 0.00        | 0.00         |                    |                    |
| Equipment  | 6400        | 0.00         | 0.00        | 0.00         |                    |                    |
| Equipment Replacement  | 6500        | 0.00         | 0.00        | 0.00         |                    |                    |
| Depreciation Expense (for accrual basis only)  | 6900        | 0.00         | 0.00        | 0.00         |                    |                    |
| Total, Capital Outlay  |             | 0.00         | 0.00        | 0.00         | 0.00               | 0.00               |
| <b>7. Other Outgo</b>  |             |              |             |              |                    |                    |
| Tuition to Other Schools   | 7110-7143   | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Pass-through Revenues to Other LEAs   | 7211-7213   | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - Spec. Ed.  | 7221-7223SE | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Apportionments to Other LEAs - All Other  | 7221-7223AO | 0.00         | 0.00        | 0.00         |                    |                    |
| All Other Transfers  | 7280-7299   | 0.00         | 0.00        | 0.00         |                    |                    |
| Transfers of Indirect Costs  | 7300-7399   | 0.00         | 0.00        | 0.00         |                    |                    |
| Debt Service:  |             |              |             |              |                    |                    |
| Interest   | 7438        | 0.00         | 0.00        | 0.00         |                    |                    |
| Principal (for modified accrual basis only)  | 7439        | 0.00         | 0.00        | 0.00         |                    |                    |
| Total, Other Outgo   |             | 0.00         | 0.00        | 0.00         | 0.00               | 0.00               |
| <b>8. TOTAL EXPENDITURES</b>   |             | 1,629,217.31 | 230,988.69  | 1,860,206.00 | 1,855,233.72       | 1,892,430.74       |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b> |             | 188,903.99   | (0.00)      | 188,903.99   | 299,119.96         | 259,688.34         |

**CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION - ALTERNATIVE FORM**  
**First Interim Report - MYP**

Charter School Name: California Connections Academy  
(continued) Central Coast  
CDS #: 42-75010-0138891  
Charter Approving Entity: Cuyama Joint Unified School Dis  
County: Santa Barbara  
Charter #: 2031  
Fiscal Year: 2024/25

| Description   | Object Code | FY 2024/25   |            |             | Totals for<br>2025/26 | Totals for<br>2026/27 |
|---|-------------|--------------|------------|-------------|-----------------------|-----------------------|
|   |             | Unrestricted | Restricted | Total       |                       |                       |
| <b>D. OTHER FINANCING SOURCES / USES</b>  |             |              |            |             |                       |                       |
| 1. Other Sources  | 8930-8979   | 0.00         | 0.00       | 0.00        |                       |                       |
| 2. Less: Other Uses   | 7630-7699   | 0.00         | 0.00       | 0.00        |                       |                       |
| 3. Contributions Between Unrestricted and Restricted Accounts<br>(must net to zero) | 8980-8999   | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| 4. TOTAL OTHER FINANCING SOURCES / USES   |             | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                          |             | 188,903.99   | (0.00)     | 188,903.99  | 299,119.96            | 259,688.34            |
| <b>F. FUND BALANCE, RESERVES</b>  |             |              |            |             |                       |                       |
| 1. Beginning Fund Balance   |             |              |            |             |                       |                       |
| a. As of July 1   | 9791        | 315,055.52   | 0.00       | 315,055.52  | 445,636.99            | 744,756.95            |
| b. Adjustments/Restatements   | 9793, 9795  | (58,322.52)  | 0.00       | (58,322.52) |                       |                       |
| c. Adjusted Beginning Balance   |             | 256,733.00   | 0.00       | 256,733.00  | 445,636.99            | 744,756.95            |
| 2. Ending Fund Balance, June 30 (E + F.1.c.)  |             | 445,636.99   | (0.00)     | 445,636.99  | 744,756.95            | 1,004,445.29          |
| Components of Ending Fund Balance:  |             |              |            |             |                       |                       |
| a. Nonspendable   |             |              |            |             |                       |                       |
| Revolving Cash (equals object 9130)   | 9711        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Stores (equals object 9320)   | 9712        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Prepaid Expenditures (equals object 9330)   | 9713        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| All Others  | 9719        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| b. Restricted   | 9740        |              | 0.00       | 0.00        | 0.00                  | 0.00                  |
| c. Committed  |             |              |            |             |                       |                       |
| Stabilization Arrangements  | 9750        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| Other Commitments   | 9760        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| d. Assigned   |             |              |            |             |                       |                       |
| Other Assignments   | 9780        | 0.00         | 0.00       | 0.00        | 0.00                  | 0.00                  |
| e. Unassigned/Unappropriated  |             |              |            |             |                       |                       |
| Reserve for Economic Uncertainties  | 9789        | 93,010.30    | 0.00       | 93,010.30   | 92,761.69             | 94,621.54             |
| Unassigned/Unappropriated Amount  | 9790        | 352,626.69   | (0.00)     | 352,626.69  | 651,995.27            | 909,823.75            |

# Coversheet

## Approval of 2023-24 School Year Audit (attached)

|                          |  |
|--------------------------|--|
| <b>Section:</b>          | V. Action Items  |
| <b>Item:</b>             | B. Approval of 2023-24 School Year Audit (attached)        |
| <b>Purpose:</b>          | Vote   |
| <b>Submitted by:</b>     |  |
| <b>Related Material:</b> | California Online Public Schools 2024 FS draft 12.5.24.pdf |

**CALIFORNIA ONLINE PUBLIC SCHOOLS**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2024**

**OPERATING CHARTER SCHOOLS:**

**CALIFORNIA CONNECTIONS ACADEMY CENTRAL VALLEY: #0804**  
**CALIFORNIA CONNECTIONS ACADEMY NORTH BAY: #1653**  
**CALIFORNIA CONNECTIONS ACADEMY SOUTHERN CALIFORNIA: #0664**  
**CALIFORNIA CONNECTIONS ACADEMY NORTHERN CALIFORNIA: #1398**  
**CALIFORNIA CONNECTIONS ACADEMY CENTRAL COAST: #2031**  
**CALIFORNIA CONNECTIONS ACADEMY MONTEREY BAY: #2056**

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
California Online Public Schools  
San Juan Capistrano, California

### Report on the Audit of the Financial Statements

#### ***Opinion***

We have audited the accompanying financial statements of California Online Public Schools (the Organization), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date the financial statements are available to be issued.



Board of Directors  
California Online Public Schools

***Auditors' Responsibility for the Audit of the Financial Statements***

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

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

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

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

Board of Directors  
California Online Public Schools

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the Organization's financial statements as a whole. The Organization locations columns: Central Valley, North Bay, Southern California, Northern California, Central Coast, Monterey Bay, and Eliminations columns in the statements of financial position, activities, and cash flows as well as the supplementary information (as identified in the table of contents) accompanying supplementary schedules, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the local education agency organization structure but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

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

**CliftonLarsonAllen LLP**

Glendora, California  
REPORT DATE

**CALIFORNIA ONLINE PUBLIC SCHOOLS**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2024**

|  | Central Valley      | North Bay           | Southern California  | Northern California  | Central Coast       | Monterey Bay        | Eliminations          | Total                |
|--|---------------------|---------------------|----------------------|----------------------|---------------------|---------------------|-----------------------|----------------------|
| <b>ASSETS</b>                                |                     |                     |                      |                      |                     |                     |                       |                      |
| <b>CURRENT ASSETS</b>                        |                     |                     |                      |                      |                     |                     |                       |                      |
| Cash and Cash Equivalents                    | \$ 3,261,380        | \$ 2,004,357        | \$ 26,246,517        | \$ 2,487,687         | \$ 1,330,397        | \$ 2,134,570        | \$ -                  | \$ 37,464,908        |
| Accounts Receivable - State and Federal      | 2,783,702           | 395,628             | 7,802,330            | 8,003,074            | 161,460             | 2,479,564           | -                     | 21,625,758           |
| Accounts Receivable - Other                  | -                   | -                   | 84,621               | -                    | -                   | -                   | -                     | 84,621               |
| Intercompany Receivables                     | 1,370,962           | -                   | 4,786,840            | 458,058              | 34,189              | -                   | (6,650,049)           | -                    |
| Prepaid Expenses and Other Assets            | 189,832             | 35,200              | 1,325,921            | 425,106              | 30,980              | 133,698             | -                     | 2,140,737            |
| Total Current Assets                         | 7,605,876           | 2,435,185           | 40,246,229           | 11,373,925           | 1,557,026           | 4,747,832           | (6,650,049)           | 61,316,024           |
| <b>LONG-TERM ASSETS</b>                      |                     |                     |                      |                      |                     |                     |                       |                      |
| Deposits                                     | 100                 | -                   | 20,287               | -                    | -                   | -                   | -                     | 20,387               |
| Property, Plant, and Equipment, Net          | -                   | -                   | 19,875               | 88,738               | -                   | -                   | -                     | 108,613              |
| Operating Right-of-Use Assets, Net           | 140,057             | 35,014              | 1,085,442            | 367,650              | 17,507              | 105,043             | -                     | 1,750,713            |
| Total Long-Term Assets                       | 140,157             | 35,014              | 1,125,604            | 456,388              | 17,507              | 105,043             | -                     | 1,879,713            |
| Total Assets                                 | <u>\$ 7,746,033</u> | <u>\$ 2,470,199</u> | <u>\$ 41,371,833</u> | <u>\$ 11,830,313</u> | <u>\$ 1,574,533</u> | <u>\$ 4,852,875</u> | <u>\$ (6,650,049)</u> | <u>\$ 63,195,737</u> |
| <b>LIABILITIES AND NET ASSETS</b>            |                     |                     |                      |                      |                     |                     |                       |                      |
| <b>CURRENT LIABILITIES</b>                   |                     |                     |                      |                      |                     |                     |                       |                      |
| Accounts Payable and Accrued Liabilities     | \$ 2,092,322        | \$ 383,173          | \$ 11,842,631        | \$ 4,855,857         | \$ 152,630          | \$ 728,833          | \$ -                  | \$ 20,055,446        |
| Intercompany Payables                        | 40,257              | 721,937             | 1,816,125            | -                    | 911,800             | 3,159,930           | (6,650,049)           | -                    |
| Deferred Revenue                             | 1,677,302           | 430,456             | 9,766,940            | 3,201,279            | 235,815             | 539,126             | -                     | 15,850,918           |
| Operating Lease Liabilities, Current         | 27,768              | 6,942               | 215,198              | 72,890               | 3,471               | 20,825              | -                     | 347,094              |
| Total Current Liabilities                    | 3,837,649           | 1,542,508           | 23,640,894           | 8,130,026            | 1,303,716           | 4,448,714           | (6,650,049)           | 36,253,458           |
| <b>LONG-TERM LIABILITIES</b>                 |                     |                     |                      |                      |                     |                     |                       |                      |
| Operating Lease Liabilities, Net             | 113,749             | 28,437              | 881,557              | 298,592              | 14,219              | 85,313              | -                     | 1,421,867            |
| Total Long-Term Liabilities                  | 113,749             | 28,437              | 881,557              | 298,592              | 14,219              | 85,313              | -                     | 1,421,867            |
| Total Liabilities                            | 3,951,398           | 1,570,945           | 24,522,451           | 8,428,618            | 1,317,935           | 4,534,027           | (6,650,049)           | 37,675,325           |
| <b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b> | <u>3,794,635</u>    | <u>899,254</u>      | <u>16,849,382</u>    | <u>3,401,695</u>     | <u>256,598</u>      | <u>318,848</u>      | <u>-</u>              | <u>25,520,412</u>    |
| Total Liabilities and Net Assets             | <u>\$ 7,746,033</u> | <u>\$ 2,470,199</u> | <u>\$ 41,371,833</u> | <u>\$ 11,830,313</u> | <u>\$ 1,574,533</u> | <u>\$ 4,852,875</u> | <u>\$ (6,650,049)</u> | <u>\$ 63,195,737</u> |

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2024**

|  | Central Valley      | North Bay         | Southern California  | Northern California | Central Coast     | Monterey Bay      | Total                |
|--|---------------------|-------------------|----------------------|---------------------|-------------------|-------------------|----------------------|
| <b>REVENUES WITHOUT DONOR RESTRICTIONS</b>                 |                     |                   |                      |                     |                   |                   |                      |
| State Revenue:   |                     |                   |                      |                     |                   |                   |                      |
| State Aid  | \$ 10,354,679       | \$ 1,346,274      | \$ 17,833,191        | \$ 18,621,479       | \$ 843,431        | \$ 3,370,942      | \$ 52,369,996        |
| Other State Revenue  | 1,173,411           | 226,168           | 6,611,433            | 2,625,048           | 169,228           | 963,935           | 11,769,223           |
| Federal Revenue:   |                     |                   |                      |                     |                   |                   |                      |
| Grants and Entitlements                                    | 795,167             | 179,206           | 4,904,382            | 1,041,989           | 20,022            | 82,338            | 7,023,104            |
| Local Revenue:   |                     |                   |                      |                     |                   |                   |                      |
| In-Lieu Property Tax Revenue                               | 487,641             | 741,305           | 43,909,025           | 3,061,407           | 843,664           | 3,464,953         | 52,507,995           |
| Contributions  | 1,215               | -                 | -                    | 3,258               | -                 | -                 | 4,473                |
| Investment Income  | 12,709              | 5,584             | 110,230              | 72,420              | 17,803            | 17,601            | 236,347              |
| Total Revenues   | <u>12,824,822</u>   | <u>2,498,537</u>  | <u>73,368,261</u>    | <u>25,425,601</u>   | <u>1,894,148</u>  | <u>7,899,769</u>  | <u>123,911,138</u>   |
| <b>EXPENSES</b>  |                     |                   |                      |                     |                   |                   |                      |
| Program Services   | 8,306,907           | 1,714,241         | 50,213,064           | 18,073,508          | 1,312,770         | 5,626,785         | 85,247,275           |
| Management and General                                     | 3,308,891           | 677,454           | 22,595,390           | 7,107,723           | 522,986           | 2,252,724         | 36,465,168           |
| Total Expenses   | <u>11,615,798</u>   | <u>2,391,695</u>  | <u>72,808,454</u>    | <u>25,181,231</u>   | <u>1,835,756</u>  | <u>7,879,509</u>  | <u>121,712,443</u>   |
| <b>CHANGE IN NET ASSETS</b>                                | 1,209,024           | 106,842           | 559,807              | 244,370             | 58,392            | 20,260            | 2,198,695            |
| Net Assets Without Donor Restrictions - Beginning of Year  | <u>2,585,611</u>    | <u>792,412</u>    | <u>16,289,575</u>    | <u>3,157,325</u>    | <u>198,206</u>    | <u>298,588</u>    | <u>23,321,717</u>    |
| <b>NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR</b> | <u>\$ 3,794,635</u> | <u>\$ 899,254</u> | <u>\$ 16,849,382</u> | <u>\$ 3,401,695</u> | <u>\$ 256,598</u> | <u>\$ 318,848</u> | <u>\$ 25,520,412</u> |

See accompanying Notes to Financial Statements.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2024**

|   | Central Valley      | North Bay           | Southern California  | Northern California | Central Coast       | Monterey Bay        | Total                |
|---|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                     |                     |                      |                     |                     |                     |                      |
| Change in Net Assets  | \$ 1,209,024        | \$ 106,842          | \$ 559,807           | \$ 244,370          | \$ 58,392           | \$ 20,260           | \$ 2,198,695         |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities: |                     |                     |                      |                     |                     |                     |                      |
| Depreciation  | -                   | -                   | 2,168                | 56,045              | -                   | -                   | 58,213               |
| Noncash Lease Expense   | (908)               | (227)               | (7,036)              | (2,384)             | (114)               | (681)               | (11,350)             |
| Change in Operating Assets:   |                     |                     |                      |                     |                     |                     |                      |
| Accounts Receivable - Federal and State   | (312,958)           | (105,203)           | (750,110)            | 1,081,758           | 328,171             | (2,099,482)         | (1,857,824)          |
| Accounts Receivable - Other   | -                   | -                   | (84,621)             | -                   | -                   | -                   | (84,621)             |
| Intercompany Receivables  | (1,370,962)         | 27,232              | 3,618,320            | (458,058)           | (34,189)            | -                   | 1,782,343            |
| Prepaid Expenses and Other Assets   | (183,842)           | (34,295)            | (952,807)            | (411,592)           | (31,335)            | (135,568)           | (1,749,439)          |
| Deposits  | -                   | -                   | -                    | -                   | -                   | -                   | -                    |
| Change in Operating Liabilities:  |                     |                     |                      |                     |                     |                     |                      |
| Accounts Payable and Accrued Liabilities  | (641,740)           | (23,836)            | (2,802,369)          | (2,502,411)         | (184,453)           | (283,318)           | (6,438,127)          |
| Intercompany Payables   | (1,299,297)         | 721,937             | 1,816,125            | (5,359,596)         | 155,081             | 2,183,407           | (1,782,343)          |
| Deferred Revenue  | 396,699             | 118,961             | 1,800,210            | 834,906             | 61,307              | 38,311              | 3,250,394            |
| Net Cash Provided (Used) by Operating Activities  | <u>(2,203,984)</u>  | <u>811,411</u>      | <u>3,199,687</u>     | <u>(6,516,962)</u>  | <u>352,860</u>      | <u>(277,071)</u>    | <u>(4,634,059)</u>   |
| <b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>  | <u>(2,203,984)</u>  | <u>811,411</u>      | <u>3,199,687</u>     | <u>(6,516,962)</u>  | <u>352,860</u>      | <u>(277,071)</u>    | <u>(4,634,059)</u>   |
| Cash and Cash Equivalents - Beginning of Year   | <u>5,465,364</u>    | <u>1,192,946</u>    | <u>23,046,830</u>    | <u>9,004,649</u>    | <u>977,537</u>      | <u>2,411,641</u>    | <u>42,098,967</u>    |
| <b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>  | <u>\$ 3,261,380</u> | <u>\$ 2,004,357</u> | <u>\$ 26,246,517</u> | <u>\$ 2,487,687</u> | <u>\$ 1,330,397</u> | <u>\$ 2,134,570</u> | <u>\$ 37,464,908</u> |

See accompanying Notes to Financial Statements.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2024**

|                                    | Program<br>Services  | Management<br>and General | Total<br>Expenses     |
|------------------------------------|----------------------|---------------------------|-----------------------|
| Salaries and Wages                 | \$ 37,747,022        | \$ 5,537,662              | \$ 43,284,684         |
| Pension Expenses                   | 4,396,150            | 450,763                   | 4,846,913             |
| Other Employee Benefits            | 6,159,316            | 904,120                   | 7,063,436             |
| Payroll Taxes                      | 808,841              | 118,729                   | 927,570               |
| Legal Expenses                     | -                    | 199,599                   | 199,599               |
| Accounting Expenses                | -                    | 2,066,008                 | 2,066,008             |
| Other Fees for Services            | 14,098,753           | 9,109,239                 | 23,207,992            |
| Advertising and Promotion Expenses | -                    | 2,511,238                 | 2,511,238             |
| Office Expenses                    | 332,022              | 3,599,034                 | 3,931,056             |
| Information Technology Expenses    | 5,952,368            | 9,086,956                 | 15,039,324            |
| Occupancy Expenses                 | 891,910              | 570,535                   | 1,462,445             |
| Travel Expenses                    | -                    | 1,293,103                 | 1,293,103             |
| Conference and Meeting Expenses    | 1,415,480            | -                         | 1,415,480             |
| Depreciation Expense               | -                    | 58,213                    | 58,213                |
| Insurance Expenses                 | 172,496              | 29,964                    | 202,460               |
| Other Expenses                     | 10,438               | 930,005                   | 940,443               |
| Instructional Materials            | 13,262,479           | -                         | 13,262,479            |
| Total                              | <u>\$ 85,247,275</u> | <u>\$ 36,465,168</u>      | <u>\$ 121,712,443</u> |

See accompanying Notes to Financial Statements.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

California Online Public Schools (the Organization) is a nonprofit public benefit corporation under the laws of the State of California for the purpose of managing and operating public charter schools. The Organization is economically dependent on state and federal funding.

Any of the charters may be revoked by their respective authorizing district for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

**Basis of Accounting**

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and other liabilities.

**Basis of Presentation**

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

**Functional Allocation of Expenses**

Costs of providing the Organization's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, other fees for services, office expenses, and other expenses, which are tracked by separate subgroups directly coded to program or supporting services.

**Cash and Cash Equivalents**

The Organization defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Asset Classes**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized.

**Accounts Receivable**

Accounts receivable represent amounts due from private persons, firms, or corporations based on contractual agreements or amounts billed but not received as of June 30, 2024. Due from federal and state governments consists of funds due from federal and state governments as of June 30, 2024. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

**Property, Plant, and Equipment**

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The Organization capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000.

**Compensated Absences**

Accumulated unpaid employee vacation benefits are recognized as a liability of the Organization. The entire compensated absences liability is reported on the statement of financial position. Employees of the Organization are paid for days or hours worked based upon Board-approved schedules which include vacation. For employees who work 10 months per year, sick leave is accumulated up to 32 hours per year, up to a maximum total of 64 hours. For employees who work 12 months per year, sick leave is accumulated up to 40 hours per year, up to a maximum total of 80 hours. Sick leave with pay is provided when employees are absent for health reasons. Unused sick leave is forfeited upon termination of employment.



**CALIFORNIA ONLINE PUBLIC SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenue Recognition**

Amounts received from the California Department of Education are conditional and recognized as revenue by the Organization based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

**Contributions**

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

**Conditional Grants**

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2024, the Organization has conditional grants of \$15,945,920 of which \$15,850,918 is recognized as deferred revenue in the statement of financial position.

**Other Revenue**

Other revenue consists primarily of reimbursement for mandated state testing and other services. The performance obligation for providing these services is simultaneously received and consumed by the students; therefore, the revenue is recognized over the time consumed.

**Property Taxes**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the Organization is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Income Taxes**

The Organization is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The Organization is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The Organization files an exempt school return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

**Leases**

The Organization leases operating and office facilities. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the statement of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the Organization uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

The Organization has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component. The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Organization considers factors such as if the Organization has obtained substantially all of the rights to the underlying asset through exclusivity, if the Organization can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Organization has elected to use a risk-free rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Evaluation of Subsequent Events**

The Organization has evaluated subsequent events through REPORT DATE, the date these financial statements were available to be issued.

**NOTE 2 LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$59,175,287.

As part of its liquidity management plan, the Organization monitors liquidity required and cash flows to meet operating needs on a monthly basis. The Organization structures its financial assets to be available as general expenditures, liabilities, and other obligations come due.

**NOTE 3 CONCENTRATION OF CREDIT RISK**

The Organization maintains bank accounts with financial institutions. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Organization at times has deposits in excess of the FDIC insurance limit in these accounts. The Organization has not incurred losses related to these deposits.

The Organization maintains cash in the Orange County Treasury and Santa Barbara County Treasury (collectively referred to as the County). The County pools these funds with those of other educational organizations in the county and invests the cash. These pooled funds are carried at costs which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. The fair value of the Organization's deposits in this pool as of June 30, 2024, as provided by the pool sponsor was \$2,586,617.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

**NOTE 4 PROPERTY, PLANT, AND EQUIPMENT**

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$58,213 for the year ended June 30, 2024.

The components of property, plant, and equipment as of June 30, 2024 are as follows:

|   |                   |
|---|-------------------|
| Leasehold Improvements                          | \$ 168,135        |
| Furniture, Fixtures, and Equipment              | 32,522            |
| Total   | <u>200,657</u>    |
| Less: Accumulated Depreciation and Amortization | (92,044)          |
| Total Property, Plant, and Equipment            | <u>\$ 108,613</u> |

**NOTE 5 EMPLOYEE RETIREMENT**

**Multiemployer Defined Benefit Pension Plans**

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the State of California.

The risks of participating in this multiemployer defined benefit pension plan are different from single-employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the Organization chooses to stop participating in the multiemployer plan, it may be required to pay a withdrawal liability to the plan. The Organization has no plans to withdraw from this multiemployer plan.

**State Teachers' Retirement System (STRS)**

**Plan Description**

The Organization contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2023 total STRS plan net assets are \$316.9 billion, the total actuarial present value of accumulated plan benefits is \$455 billion, contributions from all employers totaled \$7.738 billion, and the plan is 75.9% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826 and [www.calstrs.com](http://www.calstrs.com).

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

**NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)**

**State Teachers' Retirement System (STRS) (Continued)**

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.205% of their salary. The Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2024 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The Organization's contributions to STRS for the past three years are as follows:

| <u>Year Ended June 30,</u> | <u>Required<br/>Contribution</u> | <u>Percent<br/>Contributed</u> |
|----------------------------|----------------------------------|--------------------------------|
| 2022                       | \$ 4,333,651                     | 100%                           |
| 2023                       | \$ 5,207,792                     | 100%                           |
| 2024                       | \$ 4,846,913                     | 100%                           |

**NOTE 6 OPERATING LEASES – ASC 842**

The Organization leases operating and office facilities for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through August 2029. Certain facility leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases. Additionally, the agreements generally require the Organization to pay real estate taxes, insurance, and repairs. Some lease agreements also require the Organization to comply with certain covenants and to maintain certain financial ratios. As of June 30, 2024, the Organization believes it was in compliance with all ratios and covenants.

The following table provides quantitative information concerning the Organization's lease for the year ended June 30, 2024:

|   |            |
|---|------------|
| Lease Cost:   |            |
| Operating lease cost  | \$ 396,808 |
| Other Information:  |            |
| Cash paid for amounts included in the measurement of lease liabilities:       |            |
| Operating cash flows from operating leases                                    | \$ 408,158 |
| Right-of-use assets obtained in exchange for new operating lease liabilities: | 1,693,849  |
| Weighted-average remaining lease term - operating leases                      | 4.9 Years  |
| Weighted-average discount rate - operating leases                             | 4.26%      |

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

**NOTE 6 OPERATING LEASES – ASC 842 (CONTINUED)**

The Organization classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2024, is as follows:

| <u>Year Ending June 30,</u>        | <u>Operating<br/>Leases</u> |
|------------------------------------|-----------------------------|
| 2025                               | \$ 415,711                  |
| 2026                               | 429,416                     |
| 2027                               | 444,044                     |
| 2028                               | 373,798                     |
| 2029                               | 257,557                     |
| Thereafter                         | 32,331                      |
| Total Lease Payments               | 1,952,857                   |
| Less: Interest                     | (183,896)                   |
| Present Value of Lease Liabilities | <u>\$ 1,768,961</u>         |

**NOTE 7 CONCENTRATION OF MAJOR CONTRACT AND DISCRETIONARY CREDIT**

The Organization entered into an educational products and services agreement with Connections Education to provide certain educational products and services to the Organization, which expires on June 30, 2024. Services provided including fiscal support services, human resources services, technology, and marketing, among others. The agreement for services also includes a protection against deficits clause which states that in any year, during the term of the agreement, if the Organization does not have sufficient positive net assets to offset the difference between total revenues and total expenditures, Connections Education LLC shall issue a credit to the Organization to the extent required to maintain positive net asset. During the year ended June 30, 2024, Connections Education LLC did not issued credits to the Organization.

**NOTE 8 CONTINGENCIES, RISKS AND UNCERTAINTIES**

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

In the normal course of business, the Organization is subject to legal claims. After consultation with the Organization's legal counsel, management of the Organization is of the opinion that liabilities, if any, arising from such claims would not have a material effect on the Organization's financial position.

## **SUPPLEMENTARY INFORMATION**

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2024**

|                            | Required<br>Instructional<br>Days | Traditional<br>Calendar<br>Days | Status        |
|----------------------------|-----------------------------------|---------------------------------|---------------|
| <b>Central Valley</b>      |                                   |                                 |               |
| Grade K                    | 175                               | 180                             | In compliance |
| Grade 1                    | 175                               | 180                             | In compliance |
| Grade 2                    | 175                               | 180                             | In compliance |
| Grade 3                    | 175                               | 180                             | In compliance |
| Grade 4                    | 175                               | 180                             | In compliance |
| Grade 5                    | 175                               | 180                             | In compliance |
| Grade 6                    | 175                               | 180                             | In compliance |
| Grade 7                    | 175                               | 180                             | In compliance |
| Grade 8                    | 175                               | 180                             | In compliance |
| Grade 9                    | 175                               | 180                             | In compliance |
| Grade 10                   | 175                               | 180                             | In compliance |
| Grade 11                   | 175                               | 180                             | In compliance |
| Grade 12                   | 175                               | 180                             | In compliance |
| <b>North Bay</b>           |                                   |                                 |               |
| Grade K                    | 175                               | 180                             | In compliance |
| Grade 1                    | 175                               | 180                             | In compliance |
| Grade 2                    | 175                               | 180                             | In compliance |
| Grade 3                    | 175                               | 180                             | In compliance |
| Grade 4                    | 175                               | 180                             | In compliance |
| Grade 5                    | 175                               | 180                             | In compliance |
| Grade 6                    | 175                               | 180                             | In compliance |
| Grade 7                    | 175                               | 180                             | In compliance |
| Grade 8                    | 175                               | 180                             | In compliance |
| Grade 9                    | 175                               | 180                             | In compliance |
| Grade 10                   | 175                               | 180                             | In compliance |
| Grade 11                   | 175                               | 180                             | In compliance |
| Grade 12                   | 175                               | 180                             | In compliance |
| <b>Southern California</b> |                                   |                                 |               |
| Grade K                    | 175                               | 180                             | In compliance |
| Grade 1                    | 175                               | 180                             | In compliance |
| Grade 2                    | 175                               | 180                             | In compliance |
| Grade 3                    | 175                               | 180                             | In compliance |
| Grade 4                    | 175                               | 180                             | In compliance |
| Grade 5                    | 175                               | 180                             | In compliance |
| Grade 6                    | 175                               | 180                             | In compliance |
| Grade 7                    | 175                               | 180                             | In compliance |
| Grade 8                    | 175                               | 180                             | In compliance |
| Grade 9                    | 175                               | 180                             | In compliance |
| Grade 10                   | 175                               | 180                             | In compliance |
| Grade 11                   | 175                               | 180                             | In compliance |
| Grade 12                   | 175                               | 180                             | In compliance |



**CALIFORNIA ONLINE PUBLIC SCHOOLS  
SCHEDULE OF INSTRUCTIONAL TIME (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

|                            | Required<br>Instructional<br>Days | Traditional<br>Calendar<br>Days | Status        |
|----------------------------|-----------------------------------|---------------------------------|---------------|
| <b>Northern California</b> |                                   |                                 |               |
| Grade K                    | 175                               | 180                             | In compliance |
| Grade 1                    | 175                               | 180                             | In compliance |
| Grade 2                    | 175                               | 180                             | In compliance |
| Grade 3                    | 175                               | 180                             | In compliance |
| Grade 4                    | 175                               | 180                             | In compliance |
| Grade 5                    | 175                               | 180                             | In compliance |
| Grade 6                    | 175                               | 180                             | In compliance |
| Grade 7                    | 175                               | 180                             | In compliance |
| Grade 8                    | 175                               | 180                             | In compliance |
| Grade 9                    | 175                               | 180                             | In compliance |
| Grade 10                   | 175                               | 180                             | In compliance |
| Grade 11                   | 175                               | 180                             | In compliance |
| Grade 12                   | 175                               | 180                             | In compliance |
| <b>Central Coast</b>       |                                   |                                 |               |
| Grade K                    | 175                               | 180                             | In compliance |
| Grade 1                    | 175                               | 180                             | In compliance |
| Grade 2                    | 175                               | 180                             | In compliance |
| Grade 3                    | 175                               | 180                             | In compliance |
| Grade 4                    | 175                               | 180                             | In compliance |
| Grade 5                    | 175                               | 180                             | In compliance |
| Grade 6                    | 175                               | 180                             | In compliance |
| Grade 7                    | 175                               | 180                             | In compliance |
| Grade 8                    | 175                               | 180                             | In compliance |
| Grade 9                    | 175                               | 180                             | In compliance |
| Grade 10                   | 175                               | 180                             | In compliance |
| Grade 11                   | 175                               | 180                             | In compliance |
| Grade 12                   | 175                               | 180                             | In compliance |
| <b>Monterey Bay</b>        |                                   |                                 |               |
| Grade K                    | 175                               | 180                             | In compliance |
| Grade 1                    | 175                               | 180                             | In compliance |
| Grade 2                    | 175                               | 180                             | In compliance |
| Grade 3                    | 175                               | 180                             | In compliance |
| Grade 4                    | 175                               | 180                             | In compliance |
| Grade 5                    | 175                               | 180                             | In compliance |
| Grade 6                    | 175                               | 180                             | In compliance |
| Grade 7                    | 175                               | 180                             | In compliance |
| Grade 8                    | 175                               | 180                             | In compliance |
| Grade 9                    | 175                               | 180                             | In compliance |
| Grade 10                   | 175                               | 180                             | In compliance |
| Grade 11                   | 175                               | 180                             | In compliance |
| Grade 12                   | 175                               | 180                             | In compliance |

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
YEAR ENDED JUNE 30, 2024**

|                            | Second Period Report |          | Audit Adjustments |        | Second Period Report (Audited) |          |
|----------------------------|----------------------|----------|-------------------|--------|--------------------------------|----------|
|                            | Classroom            |          | Classroom         |        | Classroom                      |          |
|                            | Based                | Total    | Based             | Total  | Based                          | Total    |
| <b>Central Valley</b>      |                      |          |                   |        |                                |          |
| Grades TK/K-3              | -                    | 183.28   | -                 | -      | -                              | 183.28   |
| Grades 4-6                 | -                    | 128.91   | -                 | -      | -                              | 128.91   |
| Grades 7-8                 | -                    | 151.55   | -                 | -      | -                              | 151.55   |
| Grades 9-12                | -                    | 337.55   | -                 | (3.91) | -                              | 333.64   |
| ADA Totals                 | -                    | 801.29   | -                 | (3.91) | -                              | 797.38   |
| <b>North Bay</b>           |                      |          |                   |        |                                |          |
| Grades TK/K-3              | -                    | 29.86    | -                 | -      | -                              | 29.86    |
| Grades 4-6                 | -                    | 22.00    | -                 | -      | -                              | 22.00    |
| Grades 7-8                 | -                    | 27.47    | -                 | -      | -                              | 27.47    |
| Grades 9-12                | -                    | 84.10    | -                 | -      | -                              | 84.10    |
| ADA Totals                 | -                    | 163.43   | -                 | -      | -                              | 163.43   |
| <b>Southern California</b> |                      |          |                   |        |                                |          |
| Grades TK/K-3              | -                    | 1,010.57 | -                 | -      | -                              | 1,010.57 |
| Grades 4-6                 | -                    | 790.70   | -                 | -      | -                              | 790.70   |
| Grades 7-8                 | -                    | 855.90   | -                 | -      | -                              | 855.90   |
| Grades 9-12                | -                    | 2,238.91 | -                 | (1.63) | -                              | 2,237.28 |
| ADA Totals                 | -                    | 4,896.08 | -                 | (1.63) | -                              | 4,894.45 |
| <b>Northern California</b> |                      |          |                   |        |                                |          |
| Grades TK/K-3              | -                    | 362.00   | -                 | -      | -                              | 362.00   |
| Grades 4-6                 | -                    | 268.00   | -                 | -      | -                              | 268.00   |
| Grades 7-8                 | -                    | 281.93   | -                 | -      | -                              | 281.93   |
| Grades 9-12                | -                    | 816.78   | -                 | (2.43) | -                              | 814.35   |
| ADA Totals                 | -                    | 1,728.71 | -                 | (2.43) | -                              | 1,726.28 |
| <b>Central Coast</b>       |                      |          |                   |        |                                |          |
| Grades TK/K-3              | -                    | 26.79    | -                 | -      | -                              | 26.79    |
| Grades 4-6                 | -                    | 20.63    | -                 | -      | -                              | 20.63    |
| Grades 7-8                 | -                    | 24.62    | -                 | -      | -                              | 24.62    |
| Grades 9-12                | -                    | 62.88    | -                 | -      | -                              | 62.88    |
| ADA Totals                 | -                    | 134.92   | -                 | -      | -                              | 134.92   |
| <b>Monterey Bay</b>        |                      |          |                   |        |                                |          |
| Grades TK/K-3              | -                    | 105.63   | -                 | -      | -                              | 105.63   |
| Grades 4-6                 | -                    | 79.65    | -                 | -      | -                              | 79.65    |
| Grades 7-8                 | -                    | 100.88   | -                 | -      | -                              | 100.88   |
| Grades 9-12                | -                    | 274.21   | -                 | (0.84) | -                              | 273.37   |
| ADA Totals                 | -                    | 560.37   | -                 | (0.84) | -                              | 559.53   |

**CALIFORNIA ONLINE PUBLIC SCHOOLS**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

|                            | Annual Report |          | Audit Adjustments |        | Annual Report (Audited) |          |
|----------------------------|---------------|----------|-------------------|--------|-------------------------|----------|
|                            | Classroom     |          | Classroom         |        | Classroom               |          |
|                            | Based         | Total    | Based             | Total  | Based                   | Total    |
| <b>Central Valley</b>      |               |          |                   |        |                         |          |
| Grades TK/K-3              | -             | 181.21   | -                 | -      | -                       | 181.21   |
| Grades 4-6                 | -             | 124.67   | -                 | -      | -                       | 124.67   |
| Grades 7-8                 | -             | 147.49   | -                 | -      | -                       | 147.49   |
| Grades 9-12                | -             | 326.83   | -                 | (2.80) | -                       | 324.03   |
| ADA Totals                 | -             | 780.20   | -                 | (2.80) | -                       | 777.40   |
| <b>North Bay</b>           |               |          |                   |        |                         |          |
| Grades TK/K-3              | -             | 29.62    | -                 | -      | -                       | 29.62    |
| Grades 4-6                 | -             | 22.16    | -                 | -      | -                       | 22.16    |
| Grades 7-8                 | -             | 27.22    | -                 | -      | -                       | 27.22    |
| Grades 9-12                | -             | 83.06    | -                 | -      | -                       | 83.06    |
| ADA Totals                 | -             | 162.06   | -                 | -      | -                       | 162.06   |
| <b>Southern California</b> |               |          |                   |        |                         |          |
| Grades TK/K-3              | -             | 984.26   | -                 | -      | -                       | 984.26   |
| Grades 4-6                 | -             | 784.70   | -                 | -      | -                       | 784.70   |
| Grades 7-8                 | -             | 839.65   | -                 | -      | -                       | 839.65   |
| Grades 9-12                | -             | 2,194.38 | -                 | (1.17) | -                       | 2,193.21 |
| ADA Totals                 | -             | 4,802.99 | -                 | (1.17) | -                       | 4,801.82 |
| <b>Northern California</b> |               |          |                   |        |                         |          |
| Grades TK/K-3              | -             | 356.35   | -                 | -      | -                       | 356.35   |
| Grades 4-6                 | -             | 266.27   | -                 | -      | -                       | 266.27   |
| Grades 7-8                 | -             | 276.15   | -                 | -      | -                       | 276.15   |
| Grades 9-12                | -             | 795.92   | -                 | (1.74) | -                       | 794.18   |
| ADA Totals                 | -             | 1,694.69 | -                 | (1.74) | -                       | 1,692.95 |
| <b>Central Coast</b>       |               |          |                   |        |                         |          |
| Grades TK/K-3              | -             | 26.74    | -                 | -      | -                       | 26.74    |
| Grades 4-6                 | -             | 19.96    | -                 | -      | -                       | 19.96    |
| Grades 7-8                 | -             | 23.01    | -                 | -      | -                       | 23.01    |
| Grades 9-12                | -             | 59.81    | -                 | -      | -                       | 59.81    |
| ADA Totals                 | -             | 129.52   | -                 | -      | -                       | 129.52   |
| <b>Monterey Bay</b>        |               |          |                   |        |                         |          |
| Grades TK/K-3              | -             | 103.08   | -                 | -      | -                       | 103.08   |
| Grades 4-6                 | -             | 78.96    | -                 | -      | -                       | 78.96    |
| Grades 7-8                 | -             | 98.11    | -                 | -      | -                       | 98.11    |
| Grades 9-12                | -             | 268.37   | -                 | (0.60) | -                       | 267.77   |
| ADA Totals                 | -             | 548.52   | -                 | (0.60) | -                       | 547.92   |

**CALIFORNIA ONLINE PUBLIC SCHOOLS**  
**RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

|   | Central Valley      | North Bay         | Southern California  | Northern California | Central Coast     | Monterey Bay      | Total                |
|---|---------------------|-------------------|----------------------|---------------------|-------------------|-------------------|----------------------|
| June 30, 2024 Annual Financial Report<br>Fund Balances (Net Assets)     | \$ 4,201,525        | \$ 928,506        | \$ 18,864,785        | \$ 4,194,412        | \$ 315,055        | \$ 400,962        | \$ 28,905,245        |
| Adjustments and Reclassifications:                                      |                     |                   |                      |                     |                   |                   |                      |
| Increase (Decrease) of Fund Balance<br>(Net Assets):                    |                     |                   |                      |                     |                   |                   |                      |
| Cash and Cash Equivalents   | -                   | -                 | (58,681)             | -                   | 850,000           | -                 | 791,319              |
| Accounts Receivable - Federal and State                                 | 73,789              | 21,412            | 746,863              | (123,923)           | 15,644            | -                 | 733,785              |
| Accounts Receivable - Other   | -                   | -                 | (215,589)            | -                   | -                 | -                 | (215,589)            |
| Intercompany Receivables  | 151,260             | -                 | 4,786,840            | 458,058             | 34,189            | -                 | 5,430,347            |
| Prepaid Expenses and Other Assets                                       | 44,404              | 10,083            | 305,253              | 107,128             | 8,483             | 34,768            | 510,119              |
| Operating Right-of-Use Assets, Net                                      | 105,821             | 26,455            | 820,107              | 277,781             | 13,228            | 79,367            | 1,322,759            |
| Accounts Payable and Accrued Liabilities                                | (563,206)           | 682,322           | (5,343,496)          | (1,063,509)         | (39,692)          | 2,862,342         | (3,465,239)          |
| Intercompany Payables   | (40,257)            | (721,937)         | (1,816,125)          | -                   | (911,800)         | (3,159,930)       | (6,650,049)          |
| Deferred Revenue  | (73,788)            | (21,359)          | (427,504)            | (88,600)            | (15,395)          | 180,024           | (446,622)            |
| Operating Lease Liabilities   | (104,913)           | (26,228)          | (813,071)            | (359,652)           | (13,114)          | (78,685)          | (1,395,663)          |
| Net Adjustments and Reclassifications                                   | <u>(406,890)</u>    | <u>(29,252)</u>   | <u>(2,015,403)</u>   | <u>(792,717)</u>    | <u>(58,457)</u>   | <u>(82,114)</u>   | <u>(3,384,833)</u>   |
| June 30, 2024 Audited Financial Statement<br>Fund Balances (Net Assets) | <u>\$ 3,794,635</u> | <u>\$ 899,254</u> | <u>\$ 16,849,382</u> | <u>\$ 3,401,695</u> | <u>\$ 256,598</u> | <u>\$ 318,848</u> | <u>\$ 25,520,412</u> |

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

| Federal Grantor/Pass-Through Grantor<br>Program or Cluster Title                           | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Additional<br>Award<br>Identification | Central<br>Valley | North Bay  | Southern<br>California | Northern<br>California | Central Coast | Monterey Bay | Total<br>Federal<br>Expenditures |
|--|--|---|---------------------------------------|-------------------|------------|------------------------|------------------------|---------------|--------------|----------------------------------|
| <b>U.S. Department of Education</b>  |  |   |                                       |                   |            |                        |                        |               |              |                                  |
| Pass-Through Program From  |  |   |                                       |                   |            |                        |                        |               |              |                                  |
| California Department of Education:  |  |   |                                       |                   |            |                        |                        |               |              |                                  |
| Every Child Succeeds Act:  |  |   |                                       |                   |            |                        |                        |               |              |                                  |
| Title I, Part A, Basic Grants:   |  |   |                                       |                   |            |                        |                        |               |              |                                  |
| Low-Income and Neglected   | 84.010                                     | 14329   |                                       | \$ 87,997         | \$ 16,208  | \$ 491,168             | \$ 184,772             | \$ -          | \$ -         | \$ 780,145                       |
| Title II, Part A, Supporting Effective Instruction   | 84.367                                     | 14341   |                                       | 8,027             | 632        | 13,557                 | 15,971                 | -             | -            | 38,187                           |
| Title IV, Part A, Student Support &<br>Academic Enrichment                                 | 84.424                                     | N/A   |                                       | 11,426            | 10,000     | 62,970                 | 19,304                 | -             | -            | 103,700                          |
| Special Education Cluster: IDEA Basic Local<br>Assistance Entitlement, Part B, Section 611 | 84.027                                     | 13379   |                                       | 120,948           | 27,475     | 826,467                | 283,902                | 20,022        | 82,338       | 1,361,152                        |
| Special Education Cluster: IDEA Mental Health<br>Allocation Plan, Part B, Section 611      | 84.027A                                    | 13379   |                                       | -                 | -          | 141,398                | 33,443                 | -             | -            | 174,841                          |
| Total Special Education Cluster  |  |   |                                       | 120,948           | 27,475     | 967,865                | 317,345                | 20,022        | 82,338       | 1,535,993                        |
| Coronavirus Aid, Relief, and Economic Security<br>Act (CARES Act):                         |  |   |                                       |                   |            |                        |                        |               |              |                                  |
| Elementary and Secondary School<br>Emergency Relief III (ESSER III) Fund                   | 84.425U                                    | 15559   | COVID-19                              | 442,023           | 97,872     | 2,862,000              | 354,856                | -             | -            | 3,756,751                        |
| Elementary and Secondary School<br>Emergency Relief III (ESSER III) Fund:<br>Learning Loss | 84.425U                                    | 10155   | COVID-19                              | 124,746           | 27,019     | 506,822                | 149,741                | -             | -            | 808,328                          |
| Total Coronavirus Aid, Relief, and<br>Security Act (CARES Act)                             |  |   |                                       | 566,769           | 124,891    | 3,368,822              | 504,597                | -             | -            | 4,565,079                        |
| <i>Total U.S. Department of Education</i>  |  |   |                                       | 795,167           | 179,206    | 4,904,382              | 1,041,989              | 20,022        | 82,338       | 7,023,104                        |
| Total Federal Expenditures   |  |   |                                       | \$ 795,167        | \$ 179,206 | \$ 4,904,382           | \$ 1,041,989           | \$ 20,022     | \$ 82,338    | \$ 7,023,104                     |

N/A - Pass-through entity number not readily available or not applicable.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
NOTES TO SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2024**

**PURPOSE OF SCHEDULES**

**NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME**

This schedule presents information on the amount of instructional time offered by the Organization and whether the Organization complied with the provisions of California Education Code.

**NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE**

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

**NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS**

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

**NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Organization under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Organization, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the Organization.

**NOTE 5 INDIRECT COST RATE**

The Organization has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

## OTHER INFORMATION

# **CALIFORNIA ONLINE PUBLIC SCHOOLS LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE YEAR ENDED JUNE 30, 2024**

The Organization is a tax exempt, nonprofit, public benefit corporation that operates six California public charter schools as follow:

- California Connections Academy Central Valley – Charter Number: 0804  
Sponsor: Alpaugh Unified School District, established February 2006; Latest renewal: February 2021, expiring June 30, 2026. In July 2023, a new bill was approved to extend most charter school petitions terms by an additional year (June 30, 2027).
- California Connections Academy North Bay – Charter Number: 1653  
Sponsor: Middletown Unified School District, established January 2014; Latest renewal: April 2019, expiring June 30, 2024. The adoption of Assembly Bill 130 extended the charter's term by two years. In July 2023, a new bill was approved to extend most charter school petitions terms by an additional year (June 30, 2027).
- California Connections Academy Southern California – Charter Number: 0664  
Sponsor: Capistrano Unified School District, established June 2004; Latest renewal: December 2018, expiring June 30, 2024. The adoption of Assembly Bill 130 extended the charter's term by two years. In July 2023, a new bill was approved to extend most charter school petitions terms by an additional year (June 30, 2027).
- California Connections Academy Northern California – Charter Number: 1398  
Sponsor: Ripon Unified School District, established February 2012; Latest renewal: The adoption of Assembly Bill 130 extended the charter's term by two years. In July 2023, a new bill was approved to extend most charter school petitions terms by an additional year (June 30, 2025).
- California Connections Academy Central Coast – Charter Number: 2031  
Sponsor: Cuyama Joint Unified School District, established September 2018, expiring June 30, 2024. The adoption of Assembly Bill 130 extended the charter's term by two years. In July 2023, a new bill was approved to extend most charter school petitions terms by an additional year (June 30, 2027).
- California Connections Academy Monterey Bay – Charter Number: 2056  
Sponsor: Scotts Valley Unified School District, established February 2019; Latest renewal: The adoption of Assembly Bill 130 extended the charter's term by two years. In July 2023, a new bill was approved to extend most charter school petitions terms by an additional year (June 30, 2025).



**CALIFORNIA ONLINE PUBLIC SCHOOLS  
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

The Board of Directors and the Administrators as of the year ended June 30, 2024 were as follows:

**BOARD OF DIRECTORS**

| Member             | Office         | Term Expires (Term Length) |
|--------------------|----------------|----------------------------|
| Elaine Pavlich     | President      | 2024 (3 Years)             |
| Diana Rivas        | Vice President | 2024 (3 Years)             |
| Michael K. Henjum  | Treasurer      | 2024 (3 Years)             |
| Adam Pulsipher     | Secretary      | 2026 (3 Years)             |
| Paul Hedrick       | Member         | 2026 (3 Years)             |
| Eric Wickliffe Jr. | Member         | 2025 (3 Years)             |
| Benjamin Hartelt   | Member         | 2024 (Resigned)            |

**ADMINISTRATORS**

|                   |                               |
|-------------------|-------------------------------|
| Dr. Richie Romero | Deputy Superintendent         |
| Dan Hertzler      | Director of Business Services |
| LaChelle Carter   | Director of Finance           |

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

Board of Directors  
California Online Public Schools  
San Juan Capistrano, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of California Online Public Schools (the Organization), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

**Report on Internal Control Over Financial Reporting**

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

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

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

Board of Directors  
California Online Public Schools

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

### **CliftonLarsonAllen LLP**

Glendora, California  
REPORT DATE

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

Board of Directors  
California Online Public Schools  
San Juan Capistrano, California

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

***Opinion on Each Major Federal Program***

We have audited California Online Public Schools (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2024. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-001. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. the Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Board of Directors  
California Online Public Schools

## Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001, to be a significant deficiency.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. the Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

**CliftonLarsonAllen LLP**

Glendora, California  
REPORT DATE

## **INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE**

Board of Directors  
California Online Public Schools  
San Juan Capistrano, California

### **Report on Compliance**

#### **Opinion on State Compliance**

We have audited California Online Public Schools's (the Organization) compliance with the types of compliance requirements applicable to the Organization described in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2024. The Organization's applicable State compliance requirements are identified in the table below.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that are applicable to the Organization for the year ended June 30, 2024.

#### **Basis for Opinion**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

#### **Responsibilities of Management for Compliance**

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



Board of Directors  
California Online Public Schools

### **Auditors' Responsibility for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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



Board of Directors  
California Online Public Schools

### Compliance Requirements Tested

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

| <u>Description</u>  | <u>Procedures Performed</u>  |
|---|------------------------------|
| School Districts, County Offices of Education, and Charter Schools: |                              |
| Proposition 28 Arts and Music in Schools                            | Yes                          |
| After/Before School Education and Safety Program                    | Not Applicable <sup>1</sup>  |
| Proper Expenditure of Education Protection Account Funds            | Yes                          |
| Unduplicated Local Control Funding Formula Pupil Counts             | Yes                          |
| Local Control and Accountability Plan                               | Yes                          |
| Independent Study-Course Based                                      | Not Applicable <sup>2</sup>  |
| Immunizations   | Not Applicable <sup>3</sup>  |
| Educator Effectiveness  | Yes                          |
| Expanded Learning Opportunities Grant (ELO-G)                       | Not Applicable <sup>4</sup>  |
| Career Technical Education Incentive Grant (CTEIG)                  | Not Applicable <sup>5</sup>  |
| Expanded Learning Opportunities Program                             | Not Applicable <sup>6</sup>  |
| Transitional Kindergarten   | Not Applicable <sup>7</sup>  |
| Charter Schools:  |                              |
| Attendance  | Yes                          |
| Mode of Instruction   | Not Applicable <sup>8</sup>  |
| Nonclassroom-Based Instruction/Independent Study                    | Yes                          |
| Determination of Funding for Nonclassroom-Based Instruction         | Yes                          |
| Annual Instructional Minutes – Classroom Based                      | Not Applicable <sup>9</sup>  |
| Charter School Facility Grant Program                               | Not Applicable <sup>10</sup> |

Not Applicable<sup>1</sup>: The Organization did not operate an after or before school program component of this grant.

Not Applicable<sup>2</sup>: The Organization did not report ADA pursuant to Education Code section 51749.5.

Not Applicable<sup>3</sup>: The Organization did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable<sup>4</sup>: The Organization received funding for the Expanded Learning Opportunity Grant (ELO-G); however, did not expend any funds and is returning the full amount.

Not Applicable<sup>5</sup>: The Organization did not receive a CTEIG allocation for the audit year.

Not Applicable<sup>6</sup>: The Organization did not receive Expanded Learning Opportunities Program funds for the audit year.

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Not Applicable<sup>7</sup>: The Organization did not report ADA for the audit year for transitional kindergarten.

Not Applicable<sup>8</sup>: The Organization did not report ADA to the CDE as generated through classroom-based instruction.

Not Applicable<sup>9</sup>: The Organization did not report any ADA as generated through classroom-based instruction.

Not Applicable<sup>10</sup>: The Organization did not receive Charter School Facility Grant Program funding for the year audited.

### Other Matters

The results of our audit procedures disclosed instances of noncompliance, which are required to be reported in accordance with *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and which are described in the accompanying schedule of findings and questioned costs as item 2024-002. Our opinion on each state program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-002, to be a significant deficiency.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. the Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Glendora, California  
REPORT DATE

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

***Section I – Summary of Auditors’ Results***

***Financial Statements***

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
  - Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified  
that are not considered to be  
material weakness(es)? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial  
statements noted? \_\_\_\_\_ yes        x   no

***Federal Awards***

1. Internal control over major federal programs:
  - Material weakness(es) identified? \_\_\_\_\_ yes      \_\_\_\_\_ no
  - Significant deficiency(ies) identified  
that are not considered to be  
material weakness(es)?   x   yes      \_\_\_\_\_ none reported
2. Type of auditors’ report issued on  
compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required  
to be reported in accordance with  
2 CFR 200.516(a)?   x   yes      \_\_\_\_\_ no

***Identification of Major Federal Programs***

**Assistance Listing Number(s)**

84.425U

**Name of Federal Program or Cluster**

Elementary and Secondary School Emergency Relief (ESSER III) Fund and ESSER III: Learning Loss

Dollar threshold used to distinguish between  
Type A and Type B programs:

\$   750,000  

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes        x   no

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section I – Summary of Auditors’ Results (Continued)***

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All audit findings must be identified as one or more of the following categories:

| <u>Five Digit Code</u> | <u>Finding Types</u>              |
|------------------------|-----------------------------------|
| 10000                  | Attendance                        |
| 20000                  | Inventory of Equipment            |
| 30000                  | Internal Control                  |
| 40000                  | State Compliance                  |
| 42000                  | Charter School Facilities Program |
| 43000                  | Apprenticeship                    |
| 50000                  | Federal Compliance                |
| 60000                  | Miscellaneous                     |
| 61000                  | Classroom Teacher Salaries        |
| 62000                  | Local Control Accountability Plan |
| 70000                  | Instructional Materials           |
| 71000                  | Teacher Misassignments            |
| 72000                  | School Accountability Report Card |

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2024-001      Education Stabilization Fund (ESF) Reporting:      50000**  
**Elementary and Secondary School Emergency Relief III (ESSER III) Fund**  
**Elementary and Secondary School Emergency Relief III (ESSER III) Fund:**  
**Fund: Learning Loss**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Education Stabilization Fund (ESF)  
**FAL Number:** 84.425U  
**Pass-Through Agency:** California Department of Education  
**Pass-Through Number:** 15559, 10155  
**Award Period:** July 1, 2022 – June 30, 2023  
**Type of Finding:** Significant Deficiency in Internal Control over Reporting

**Criteria or specific requirement:** Per 2 CFR section 200.514, in assessing the internal controls over reporting, it was noted an additional review of annual performance reports prior to submission was not accurately performed.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Condition and Context:** During the sample of 5 ESSER program annual performance reports that were tested, we noted that the Organization reported the full allocation of ESF funds for the year ended June 30, 2023, rather than the expenditures allocated to the program during the period. While the annual reporting was incorrect, the quarterly reporting of expenditures during the year ended June 30, 2023 were correct and expenditures for the ESF funds were recorded properly in the financial statements.

**Questioned Costs:** No questioned costs, as quarterly report and use of expenditure by funds were accurately reported and recorded.

**Cause:** Clerical error and lack of secondary review of inputs prior to annual performance report submissions.

**Effect:** Over-reporting of \$1,383,405 in expenditures over actual expenditures for 4 of the ESSER program annual performance reports.

**Repeat Finding:** Not a repeat finding.

**Recommendation:** We recommend the Organization design an additional internal control to review the annual performance reports prior to submission.

**Views of responsible officials and Corrective Action Plan (Unaudited):** Controls will be implemented for future reporting and the Organization will have the opportunity to correct the reporting errors in the subsequent periods.

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***Section IV – Findings and Questioned Costs – State Compliance***

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|                 |  |              |
|-----------------|--|--------------|
| <b>2024-002</b> | <b><u>Nonclassroom-Based Instruction / Independent Study</u></b><br><b>California Connections Academy Central Valley – Charter Number: 0804</b><br><b>California Connections Academy Southern California – Charter Number: 0664</b><br><b>California Connections Academy Northern California – Charter Number: 1398</b><br><b>California Connections Academy Monterey Bay – Charter Number: 2056</b> | <b>40000</b> |
|-----------------|--|--------------|

**Criteria or specific requirement:** Pursuant to Education Code 51747.5(a), a certificated employee of the charter school must coordinate, evaluate, and provide general supervision of each pupil's independent study.

**Condition and Context:** The Organization had a substitute supervising pupils' independent study without a valid teaching credential during the period of September 5, 2023 through November 14, 2023. This individual provided supervision at California Connections Academy Central Valley, California Connections Academy Southern California, California Connections Academy Northern California, and California Connections Academy Monterey Bay.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

***Section IV – Findings and Questioned Costs – State Compliance (Continued)***

**2024-002      Nonclassroom-Based Instruction / Independent Study (Continued)      40000**

**Questioned Costs:** The error identified in the condition had a known error calculation for the decreased apportionment of **\$120,834.**

**Cause:** The teacher was a substitute from a contracted provider that was supposed to provide only individuals with valid teaching credentials. Monitoring of teacher credentials was insufficient to ensure compliance.

**Effect:** The Organization is not in compliance with Education code section 51747(a) for the pupils supervised during the period indicated, over-reported ADA in its P-2 and P-Annual reports as follows:

|                     | P-2 ADA<br>Disallowed | P-Annual ADA<br>Disallowed |
|---------------------|-----------------------|----------------------------|
| Central Valley      | 3.91                  | 2.80                       |
| Southern California | 1.63                  | 1.17                       |
| Northern California | <b>2.43</b>           | <b>1.74</b>                |
| Monterey Bay        | 0.84                  | 0.60                       |
| Total               | <b>8.81</b>           | <b>6.31</b>                |

The over-reported P-2 ADA resulted in a known calculation for the decreased apportionment of **\$120,834.**

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend the Organization design an additional internal control to review the certification of the employee providing general supervision of each pupil's independent study.

**Views of responsible officials and Corrective Action Plan (Unaudited):** California Online Public Schools no longer contracts services from PVS/Pearson Online Schools. Substitute teachers are now handled solely within California Online Public Schools. Substitute teaching services are managed through our internal human resources department, and are being provided by teachers currently employed by our organization and credentialed by the state of California. Teacher credentialing is continuously monitored for compliance and will continue to be monitored when and if substitute services are contracted outside of the organization.

**CALIFORNIA ONLINE PUBLIC SCHOOLS  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2024**

**Financial Statements:**

**2023-001 Internal Controls Relating to Financial Close and Reporting Process 30000**

**Type of finding:** Material weakness in internal controls over financial close and reporting process, related to adjustments made for revenue, accounts receivables, and accounts payable.

**Condition:** During the course of our audit, we experienced significant delays in completing and issuing the audit report due to the financial close and reporting process. A total of 5 adjustments were posted after the trial balance was received which were audit adjustments. The client also provided closing entries.

**Criteria of specific requirement:** The financial close and reporting process should include review of financial information by resource codes and supporting schedules to ensure proper recording of all transactions in accordance with GAAP.

**Cause:** Transition in accounting back-office service providers and improper recording of all transactions in accordance with GAAP.

**Status:** Implemented.

**Federal Awards:**

There were no findings and questioned costs related to the federal award in the prior year.

**State Awards:**

**2023-002 Nonclassroom-Based Instruction / Independent Study 40000**

**California Connections Academy Northern California – Charter Number: 1398**

**Criteria:** Per California Education Code section 51747(f), a requirement that a current written agreement for each independent study pupil shall be maintained on file.

**Condition:** During independent study testing we noted one pupil from California Connections Academy Northern California, out of a sampled population of 25 pupils, did not meet the requirement that a written agreement existed or was maintained on file.

**Cause:** Oversight error for verifying written agreements are obtained due to staffing turnover.

**Status:** Implemented and remediated during the year ended June 30, 2024.



# Coversheet

## Ratification of Operational MOUs

**Section:** V. Action Items  
**Item:** C. Ratification of Operational MOUs  
**Purpose:** Vote

**Submitted by:**

**Related Material:**

Complete\_with\_Docusign\_Cal\_Ops\_North\_Bay\_MOU.pdf

240701 Signed MOU CalOps NorCal and RUSD 2024.pdf

240701 Signed MOU CalOPS Monterey Bay and SVUSD (4876-5681-2478.v2) 6.12.24.pdf

**Financial and Operational  
MEMORANDUM OF UNDERSTANDING  
Between  
California Online Public Schools as**

**the operator of**

**California Online Public Schools North Bay  
and  
Middletown Unified School District**

**1. RECITALS**

The Governing Board of Middletown Unified School District (hereinafter referred to as "District") renewed the Charter for California Online Public Schools North Bay ("CalOPS North Bay" or the "School") to California Online Public Schools ("CalOPS" or the "Corporation"), a non-profit corporation on January 15, 2014, pursuant to the *Charter Schools Act* of 1992, as amended. The charter term expires on June 30, 2029. This charter, among other matters, calls for the District and the School to enter into a mutually agreeable Memorandum of Understanding ("MOU") that describes funding entitlements of the School, operation and oversight arrangements, and other matters of mutual interest. To the extent this MOU contains terms that are inconsistent with the terms of the approved charter, the terms of the charter shall control.

**2. PURPOSE OF THIS MEMORANDUM**

The purpose of this MOU is to 1) define funding entitlements of the School and the terms under which the District will make funds available to the School; 2) define fees to be paid from the School to the District; 3) define services that the District will provide to the School; and 4) clarify the responsibilities of each party.

Nothing in the MOU, is intended to supersede any term or condition of the Charter granted to the School.

**3. TERM**

The term of this MOU shall be effective as of the date this MOU is fully executed by the parties and expire on the date the School's charter expires, unless either party gives notice of its intent to terminate or to seek modification of the MOU. Notice to amend or terminate the MOU during the term shall only be effective as of July 1 of any fiscal year and must be noticed in writing at least 120 calendar days in advance. Upon such notice, both parties agree to meet and discuss the

**MOU between MUSD and CALIFORNIA ONLINE PUBLIC SCHOOLS OPERATING UNDER TRADE NAME CALIFORNIA ONLINE PUBLIC SCHOOLS NORTH BAY**

terms of this and future MOUs in good faith and in a timely fashion so that an MOU is in force throughout the term of the charter and has been reviewed and updated annually. This MOU will remain the operative agreement until parties take action to renew, amend or terminate the MOU.

**4. STATUS OF CHARTER SCHOOL**

The following characteristics describe the School and its relationship to the District for purposes of this MOU:

| AREA                               | Responsibility of District | Responsibility of School/Non-Profit Corporation |
|------------------------------------|----------------------------|---|
| Legal status                       | NO                         | Corporation                                     |
| Employer for Collective Bargaining | NO                         | Corporation                                     |
| Special Education Services         | NO                         | School  |
| Legal Status of Special Ed         | NO                         | LEA member of El Dorado County Charter SELPA    |

The School is operated by the Governing Board of California Online Public Schools, which also currently governs other CalOPS charter schools.

The Governing Board of California Online Public Schools, when acting on behalf of the School, shall make decisions in the best interest of the School. If the Governing Board of California Online Public Schools determines that there may be potential competing interests between the School and another CalOPS school, California Online Public Schools shall immediately disclose the potential competing interests to the District, provided that this disclosure obligation shall only apply to information that the District would be entitled to obtain for oversight purposes pursuant to Ed. Code sec. 47604.32, and the parties shall work together to determine the appropriate remedy. Except in circumstances where there is a severe and imminent

## **MOU between MUSD and CALIFORNIA ONLINE PUBLIC SCHOOLS OPERATING UNDER TRADE NAME CALIFORNIA ONLINE PUBLIC SCHOOLS NORTH BAY**

threat to the health or safety of the District, its students or staff, the District agrees, prior to disclosing any information provided by California Online Public Schools, to confer with California Online Public Schools concerning the potential competing interests.

### **5. FUNDING SOURCES**

5.1 **Direct Funding.** The School shall receive direct state funding in accordance with Ed. Code Section 47651. The School will be responsible for providing the State Department of Education and/or the District with all data required for direct funding. The School may seek funding from new or "one-time" funding sources available to schools or school districts provided by the State of California to the extent that the School and its students generate such entitlements. The District will cooperate with the School, as necessary, to procure such additional funds.

5.2 **Property Taxes.** The District shall distribute the funds known as "in lieu of property taxes" to the School as described in Ed. Code Section 47635, and as outlined in this Agreement.

5.3 **State and Federal Funds.** To the extent that any state or federal funds generated by students attending the School are received by the District rather than going directly to the School, the District shall distribute such funds to the School in a manner and timeline similar to other public schools. These funds will be "passed through" in full to the School as soon as possible after receipt by the District, and no later than 30 days after such receipt.

5.4 **Special Education Funds.** The School is a Local Educational Agency ("LEA") for purposes of special education and a member of the El Dorado County Charter SELPA. As an LEA in a different SELPA, the School will receive Special Education Funding through its SELPA, not through the District. The School will bear full financial responsibility for the provision of special education services. The School will be required to pay for all excess costs related to the provision of special education services to its Students. If funds are received by the District or the District SELPA that are intended for the School, these funds will be passed through promptly to the School. The School will bear no financial obligation to assist the District in meeting the costs of the District's special education obligations.

5.5 **Non-governmental Funds.** The School retains the right to apply for and receive private grant money and/or private donations on its own, and to engage in other fund-raising and service providing activities. The School shall retain all such funds for its use consistent with the terms of such grants or activities. Any such monies received shall not reduce the annual apportionment received from the District. Such funds shall be subject to the School's annual audit.

## MOU between MUSD and CALIFORNIA ONLINE PUBLIC SCHOOLS OPERATING UNDER TRADE NAME CALIFORNIA ONLINE PUBLIC SCHOOLS NORTH BAY

5.6 Separate Bank Accounts: California Online Public Schools shall maintain separate bank accounts for CalOPS North Bay. California Online Public Schools shall not commingle funds between the School and other CalOPS schools except as authorized by the School's Governing Board and provided that it is also acceptable to the School's auditor and the District, whose approval will not be unreasonably withheld.

### 6 CASH FLOW AND TRANSFER

6.1 Payments From District to School of in-lieu property tax funds: A payment schedule, including the estimated amounts of all payments, will be mutually agreed upon annually by July 1, or will default to the payment schedule set forth in Education Code Section 47635. The School will receive payment from the District regularly, based on this payment schedule. The schedule and amounts due may be adjusted by mutual agreement pursuant to the adjustment and reconciliation process described in Section 7 below. Other State or Federal funds, if any, "passed through" to the School by the District will be made on an ongoing basis as described in Section 5.3.

6.2 Payments From School to District. The School shall pay funds due to the District as described in this MOU on a mutually agreed upon schedule. The District shall provide written invoice(s) to the School, and the School shall pay the District as soon as possible and no later than thirty (30) days after the receipt of the invoice.

- Oversight fees are described in Section 8.3 of this MOU. The annual amount due may be adjusted by mutual agreement pursuant to the adjustment and reconciliation process described in Section 7 below.
- Facilities fees, if applicable, are described in Section 20..

6.3 Other Services. The estimates of costs for other services provided by the District to the School are based on mutual agreement and are discussed in Section 12 of this MOU. Other services shall be agreed upon and recorded in separate agreements, or may be incorporated in this MOU. Payments may be incorporated herein with mutual written consent of parties.

### 7 ADJUSTMENTS AND RECONCILIATION

Estimates of amounts due to be transferred between the District and the School will be based on the current best information available. These amounts are estimated based on the projected enrollment of the School, the budget adopted by the School's governance board, the monthly

## **MOU between MUSD and CALIFORNIA ONLINE PUBLIC SCHOOLS OPERATING UNDER TRADE NAME CALIFORNIA ONLINE PUBLIC SCHOOLS NORTH BAY**

transfer schedule outlined in Ed. Code sec 47635(b), estimates of state and local funding rates, and the guidelines of the CDE School Fiscal Services Division.

Either party may communicate with the other, at any time, to discuss adjustments to, or reconciliation of, these figures whenever there is reason to believe that these estimates are not reflective of the actual amounts owing. Such communication shall in any case occur at least once on or before the end of April of each year, at which time the parties shall present their best estimates of funds owing through the remainder of the fiscal year. The communication may be done in person, electronically or by phone as long as the method is satisfactory to both parties. Payments to the School may be adjusted as necessary following the P1 and P2 adjustments to revenues made by the state. Payments to the School shall also be subject to adjustment based on any adjustments to student counts as a result of an audit by the state of California.

Financial adjustments may be made in subsequent fiscal years between the School and the District that result from apportionment changes, audit adjustments, and/or other legally required adjustments.

### **8 SUPERVISORIAL OVERSIGHT**

The School and District agree that the "supervisory oversight" as used in Ed. Code sec. 47613 shall include the following:

1. All activities related to the charter revocation, renewal and material revision processes, as described in Ed. Code sec. 47607, 47607.2, and of the School Charter.
1. Activities related to monitoring the performance and compliance of the Charter School with respect to the terms of its Charter, related agreements and applicable laws.
2. The School shall send the District its Local Control and Accountability Plan ("LCAP").
3. Participating in the dispute resolution process as described in Element 14 of the Charter.
4. Development and updating of this MOU to clarify and interpret the charter and the operational relationship of the District and the School.
5. Completion of the following duties required under Education Code Section 47604.32:
  - a. Identify at least one **(1)** District staff member as a contact person for the School.

**MOU between MUSD and CALIFORNIA ONLINE PUBLIC SCHOOLS OPERATING UNDER TRADE NAME CALIFORNIA ONLINE PUBLIC SCHOOLS NORTH BAY**

- b. Should School establish a physical location, visit the School at least annually. Regardless of whether the School establishes a physical location, at the District's request, School representatives will meet with the District at District facilities or via a mutually agreed upon method at least once per year.
- c. Ensure that the School complies with all reports required of charter schools by law.
- d. Monitor the fiscal condition of the School, including review of annual fiscal audit of the School.
- e. Provide timely notification to the California Department of Education if any of the following circumstances occur: Renewal of the charter is granted or denied; the charter is revoked; or, the School will cease operation for any reason.

6. Inspection of teacher credentials as required by Education Code Section 47605(l).

7. Communication between the School and District staff that relates to these oversight and monitoring activities will not be considered "other services" as defined in Section 12 of this MOU.

8.1 Local Control and Accountability Plan. In accordance with Education Code Section 47606.5, the School shall deliver to the District by July 1 of each year, its LCAP.

8.2 Monitoring Activities by District. As more specifically provided for in the Education Code Section 47604.32, should School establish a physical location, the District may conduct an annual monitoring visit of the School ("Annual Monitoring Visit"). Regardless of whether the School establishes a physical location, at the District's request, School representatives will meet with the District at District facilities or through an alternate mutually agreeable method at least once per year. The Annual Monitoring Visit may be conducted anytime during the academic year, and shall be conducted during normal school hours and in a manner that minimizes any potential disruption to the students, teachers and administrative staff. The District will make all attempts to provide at least five school days advance notice to the School for the Annual Monitoring Visit. With respect to any visit other than the Annual Monitoring Visit, the District will attempt to provide a minimum of five school days advance notice prior to any such visit and shall make an effort not to disrupt instruction during any such visit but may visit the School at any time and without advance notice.

## **MOU between MUSD and CALIFORNIA ONLINE PUBLIC SCHOOLS OPERATING UNDER TRADE NAME CALIFORNIA CONNECTIONS ACADEMY NORTH BAY**

8.3 **Oversight Fees.** In accordance with Education Code Section 47613(a) and (f), the District will charge the School for the actual costs of this oversight. Parties agree that this equates to one (1%) percent of the School's revenues as defined in Education Code Section 47613. No accounting of the costs of oversight duties shall be required or provided. The annual amount owed for the oversight fees will be adjusted at least once annually following the state's certification at P2 of the amount of revenue owed to the school as defined above. Subsequent adjustments may also be made during the following fiscal year if necessitated by adjustments to the school's revenue by the state.

### **9 DATA REPORTING**

9.1 **Average Daily Attendance (ADA).** The School will develop an attendance reporting calendar and maintain a system to record and account for ADA. The School will remit the ADA figures to the District, the Lake County Office of Education (LCOE), and/or the California Department of Education, as required by law, on a timely basis. When requested, the School shall report ADA to the District on a more frequent basis. The School and District will review and agree on the procedures to be used for attendance accounting when updating this MOU, including review of the school's attendance calendar. The School is currently using the School Pathways Student Information System to report attendance of its students, as well as other state reports. If the School does not want to use School Pathways for ADA reporting, the School and District will agree to an alternative.

9.2 **California Basic Educational Data System (CBEDS) and California Longitudinal Pupil Achievement Data System (CALPADS).** The School shall complete and submit enrollment and other necessary demographic information to CALPADS and obtain State Student Identification Numbers from CALPADS, as necessary, on its own behalf. This also will include submission of any CBEDS reports. The school will provide a copy of the CALPADS 1.17 report upon certification in CALPADS.

9.3 **Other Data.** The District and the School shall work cooperatively to supply any other information necessary to enable the School and District to calculate entitlement to all available funding sources and to comply with any other state reporting requirements.

9.4 **Student Enrollment Information.** The school will provide the District with a list of students who are enrolled at the school that reside within the district boundaries. This list will be provided annually at the beginning of each year and updated with any changes during the school year.

9.5 **District Compliance with FERPA.** The District agrees that information disclosed by School pursuant to this section shall only be used to fulfill the District's oversight responsibilities. The District further agrees that its use of School's information will comply with applicable state and federal law, including FERPA and its redisclosure limitations.



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**10 BUDGET AND FINANCE**

The School shall annually provide the following financial information to the District:

- a. A proposed budget, approved by the School's governing board for the upcoming fiscal year. The budget will show estimated revenue and expenditures based on identified and reasonable assumptions and will take into consideration, among other data, information and/or recommendations provided by the County Office. The approved budget will be available on or before June 30 of the preceding fiscal year.
- b. Following final budget revisions at the State, District and School level, the School will provide the revised operational budget in effect as of October 31 as part of the first interim financial report. The School will notify the District prior to the submission of the first interim report if the School becomes aware of any substantial budget changes.
- c. Monthly financial reports will be available to the District in the format used to present the reports to School's governing board.
- d. In accordance with Education Code Section 47604.33, mid-year financial reports displaying the financial status of the School as of October 31st, and January 31st, which are formally adopted by the School will be submitted to the District no later than December 15th, and March 15th, respectively. Financial information will be provided in a format mutually agreed upon by the School and District
- e. The School will provide the District with unaudited actual reports for the full prior year no later than September 15, as required by Education Code Section 47604.33. Financial information will be provided in a format mutually agreed upon by the School and District. The School will use the State alternative charter school format unless it notifies the District in advance of a change.
- f. The District reserves the right to request additional School financial information and inspect School financial records if District officials deem such information necessary to perform State required financial oversight responsibilities. Such requests would be made in writing and reasonable timeframes would be established to allow the School to produce such additional financial information.

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### **11 FISCAL AUDIT**

The School, at its own expense, shall cause to be prepared an annual audit of the financial transactions of the School each year pursuant to the terms specified in the Charter. The School shall retain an auditor certified to audit public schools. This audit will include attendance records (as described in the Charter). The School shall forward a copy of the audit to the District after review by the School's governing board of the final audit results. An annual audit will be completed by December 15<sup>th</sup> following the close of the school year. The School will provide a response and corrective action plan to the District for any negative finding or exception. The School will also consider input from the District in resolving any findings or exceptions.

### **12 OTHER SERVICES**

12.1 Fees for Other Services. The District may provide other technical support to the School if such support is mutually agreeable. These support services may be provided at an hourly rate and would be billed to the School monthly, quarterly or annually based on the actual number of staff hours accrued during the previous month, quarter or year. The hourly rate charged to the School shall represent the District's payroll and benefit cost for the employee(s) providing the service to the School, plus an additional ten (10%) percent administrative overhead fee.

12.2 Scheduling of Services. The School will submit appropriate documentation to initiate, schedule or monitor any services provided by the District. The School agrees to work cooperatively with District staff to coordinate the scheduling and scope of the services to be provided.

12.3 Optional Services. The School may opt for the following services from the District or from another provider. If School is located on District property, District may need to approve service providers for facility issues in order to ensure the facility stays up to District standards.

- a. Information/computer systems support for attendance accounting and student information data management. Technical and software support provided by District personnel will be billed on an hourly basis, including student information system support and services for student data preparation for state testing.
- b. Fiscal consultation and planning (for services beyond the scope of Supervisorial oversight).
- c. Risk management.
- d. Staff development and training: Provided on a per diem rate to be agreed upon prior to the training session. Training services may be obtained by attendance at district classes, or be organized specifically for School staff.
- e. Intra-district mail services: Only available at District sites.
- f. Food Services.
- g. District Testing Services, including testing locations on District facilities.

12.4 Termination of Services. If either the District or the School decides to terminate the provision of ongoing services, that party must give the other at least sixty (60) days' notice of its

## **MOU between MUSD and CALIFORNIA ONLINE PUBLIC SCHOOLS OPERATING UNDER TRADE NAME CALIFORNIA CONNECTIONS ACADEMY NORTH BAY**

determination to terminate services being provided.

### **13 SPECIAL EDUCATION AND RELATED SERVICES**

The School has elected to be a Local Educational Agency ("LEA") for special education purposes pursuant to Education Code Section 47641(a). This MOU constitutes written verifiable assurances that the School will provide special education services in compliance with all applicable laws and regulations. The School has current membership in the El Dorado County Charter SELPA. The School retains the right to apply to or switch to a different SELPA if that would serve the School better. In the event of such change, the School will provide advance written notice to the District. The responsibilities of the School as the LEA, and SELPA in supporting the LEA, will be the following (It will be the responsibility of the School to confirm that the SELPA will provide support as listed below):

**13.1 Funding.** The SELPA shall provide the School all state or federal revenues that are generated by students enrolled with the School ("Students") that are distributed to the SELPA by the state and in accordance with SELPA policies ("Funding"). The parties recognize the Funding received for special education purposes from federal and state resources are currently inadequate, and that additional funds are required. It is the intent of the parties that, outside of the above-mentioned funding received by the SELPA, the School will bear sole financial responsibility for the provision of special education services regardless of cost.

**13.2 Financial Responsibility.** The School shall provide a properly credentialed special education staff, as well as a credentialed and qualified coordinator for special education, and coordinator for Section 504 and the Americans with Disabilities Act (ADA). The School shall be responsible for all special education services to the School's students and shall be financially responsible for the provision of those services, including all costs in excess of Funding received. Services will be in compliance with all applicable state and federal laws and regulations. The School, at its option, may mitigate its risk of incurring such excess costs by participating in any risk pooling arrangements of the SELPA in the same manner as any other LEA of the SELPA, or in any other risk pooling or insurance arrangements that the School may access on its own, and at its own expense.

**13.3 Section 504 and the ADA.** Absent agreement of the parties to the contrary, the School shall be solely responsible, at its own expense, for compliance with Section 504, including referrals, identification, assessments, Section 504 team meetings, implementation of Section 504 Plans, and any mediations, complaints, or hearings regarding the School's responsibilities under Section 504 and/or ADA. It is further recognized that the School may contract with the District, employ its own staff and/or contract with other vendors to deliver services required by Section 504 Plans Students of the School, and as otherwise required by applicable state and federal laws.

**13.4 Identification and Referral of Students.** The School shall inform students and their

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Parents/Guardians of its role as LEA and shall make available information pertaining to the provision of special education services. The School has the responsibility to make referrals for identification and assessments of any Students who are enrolled in the School who are believed to be eligible for special education assessment and/or services. All referrals shall immediately be provided to the School's special education staff and/or the School's contracted service provider for consultation, identification and assessment.

**13.5 Assessment of Special Education Students.** The School will determine what assessments, if any, are necessary and arrange for such assessments for all referred Students, including annual assessments, and tri-annual assessments. The School will also be responsible for responding to requests for Independent Education Evaluations (IEEs) and funding IEEs, as deemed necessary or appropriate.

**13.6 Supervisory Oversight.** The District will have "supervisory oversight", as that term is defined in Ed. Code § 47613 and Section 8 of this MOU, over the School's carrying out its responsibilities under this Section of the MOU. The parties acknowledge that School has responsibility, as an LEA, for compliance with its responsibilities under this Section of the MOU, and for following the policies and procedures of the SELPA, of which it is a member. In the event District receives or initiates a complaint or inquiry regarding School's discharge of its responsibilities under federal and state special education laws, it shall forward such complaint or inquiry to School and School shall be responsible for responding to such complaint or inquiry. To the extent that either party believes that there are issues regarding the School as it relates to special education services, the parties agree that a representative of SELPA shall be entitled to provide input as that relates to the School's responsibilities under this Section of the MOU. The parties agree that all information regarding activities addressed by this Section of the MOU shall be kept confidential in accordance with FERPA and/or HIPAA, as applicable. The oversight services performed by the District referenced in this section, together with the oversight services to be provided by the District pursuant to the MOU, will be subject to the oversight fee provided for in Section 8.3 of the MOU.

**13.7 Individualized Education Program.** The School shall be responsible for arranging all necessary IEP meetings for Students. The School shall be responsible for providing adequate notice for these meetings, providing meeting arrangements, having all required IEP team members of the School present at the meeting, including but not limited to the designated representative of the School, the Student's special education teacher from the School, if appropriate, and a School representative who is knowledgeable about the regular education program at the School. Further, the School's responsibilities shall include documentation of the IEP meeting and the provision of parent rights.

**13.8 Eligibility and Placement.** Decisions regarding Students' eligibility, goals/objectives, program, placement and exit from special education shall be the decision of the IEP team, with the exception of parents who "withdrawal their consent for special education services". Team membership shall be in compliance with federal law and shall include all required meeting participants from the School. Services and placement shall be provided to all eligible School

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Students in accordance with the IDEA and the policies, procedures and requirements of the SELPA. The School shall be responsible for referrals, identification, assessments, IEP team meetings, implementation of IEPs, and providing a continuum of placement options for School's Students. The School may not recommend placement or make a placement in a District program without the prior written consent of the District.

13.9 Interim Placement for Transfer Students. For Students who enroll in the School with an IEP from a school other than the School, where the IEP specifically provides that Independent Study is appropriate for Student, it is the responsibility of the School to provide services comparable to those described in the previously approved IEP, for a period not to exceed 30 days, by which time the School shall either adopt the previously approved IEP or shall develop, adopt, and implement a new IEP that is consistent with state and federal law. In the event a student enrolls without disclosing the existence of an IEP, upon learning the student was provided with an IEP at the student's prior placement, the School will convene an IEP team meeting to determine whether Independent Study is appropriate, and if not, provide the parent with prior written notice of the IEP team's determination.

The School will also require, as part of its registration process, that prospective Students consent to acquisition of their cumulative files, including all special education files from their prior school. For students who were previously enrolled in the District, the District agrees to forward the student's cumulative file, including all special education files to the School within ten (10) days of written notification.

13.10 Special Educational Services and Programs. The School has the discretion to contract all or part of its above responsibilities for the provision of special education and related services to a third party provider, including, but not limited to, the District. To the extent that the agreed upon IEP requires educational or related services to be delivered by staff other than the School staff, the School shall provide such services through a contract with a third party special education provider(s). All services required by the IEP will be provided by the School and its contractor(s).

13.11 Student Transportation. The School agrees that it shall be solely responsible for any and all transportation offered or required by special education students of the School, including but not limited to any and all transportation required in any student IEP or otherwise required by state and/or federal law for special education students.

13.12 Parent/Guardian Concerns. Parent/Guardian concerns regarding special education services shall be directed to the School, who shall be solely responsible for addressing such concerns.

13.13 Complaints. The School shall address, respond, investigate, and take any and all necessary action to respond to all complaints received under, among other things, the school's uniform complaint procedure, involving special education and IDEA or 504/ADA compliance.

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13.14 **Due Process Hearing.** The School may initiate a due process hearing or "mediation only request" on behalf of Students enrolled in the School, as the School determines is legally necessary to meet its responsibilities under state and federal law. The School agrees that if it does initiate such a proceeding, it shall be solely responsible for bearing all costs and fees associated with such proceeding. In the event that Parents/Guardians file for a due process hearing or mediation only request against the School, the School shall be wholly responsible for the costs and fees associated with the defense of the proceeding(s), except to the extent otherwise required by Section 19.4. School agrees to take all necessary steps to remove the District as a party to any of these proceedings and to fully defend and indemnify the District should it be named as a party to a dispute as it relates to any services provided by and/or duties performed by the School, except to the extent attributable to the negligence or willful misconduct of the District.

13.15 **SELPA Activities and Meetings.** The School shall participate in SELPA meetings and activities to the extent allowable under SELPA policies. To the extent that the District and/or SELPA provide training opportunities and/or information regarding special education to site staff, such opportunities/information shall be made available to the School and its staff. If such training is provided by the District while the School is a member of SELPA other than the Lake County SELPA, the School may be charged for its participation in such training.

## **14 STANDARDIZED TESTING**

14.1 **State Standardized Testing.** The School will administer the California State standardized testing as required by law. Arrangements for ordering, administering, and obtaining reimbursement for the state tests will be done by the School, independently from the District. The School is responsible to ensure the School's test scores and data are reported accurately according to law. The School will provide testing sites and staff to administer the assessments.

14.2 **ELPAC (English Language Proficiency Assessments for California) Testing.** The School will administer the ELPAC as required by law. Arrangements for ordering, administering, and being reimbursed for the state tests will be done by the School. The School will insure the School's test scores and data are compiled and reported accurately and on time. In addition, the School will work to identify and designate the status of English Learners enrolled at the school. Upon request, District may provide one (1) testing site for test administration and a trained test administrator as needed. The District may charge a mutually agreed to usage fee for use of facilities. The District agrees to work collaboratively with the School regarding testing and designation of English Learners.

14.3 **Staff Development.** The District agrees to notify the School of staff development and training sessions that apply to either administration or interpretation of both State and District tests, so that the School staff may choose to attend. If such training is requested by the School, the District will provide an estimate in advance of the anticipated cost of such training sessions.



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### **15 DISTRICT REPRESENTATIVE TO SCHOOL GOVERNING BOARD**

The District is entitled to a single representative to the School governing board under Education Code Section 47604(c). Until and unless changed in writing by the District, the District will appoint a liaison to the School governing board that shall not be a board member but will serve as a liaison between the School governing board and the District. The school shall provide all school governing board agenda packets to the Superintendent and CBO in advance of each meeting. The school will provide a web link to all governing board meetings.

### **16. NOTIFICATIONS TO SCHOOL PARENTS**

16.1 High School Course Transferability: The School will notify all parents of high school students of the transferability of the School's courses to other high schools and colleges. As described in Ed. Code 47605(c)(5)(A)(iii), as long as the school maintains accreditation with the Western Association of Schools and Colleges (WASC) all courses offered by the school will be considered transferable to other high schools, and all coursed offered by the school that are approved by the California University System under the "A" to "G" admissions criteria will be considered to meet college entrance requirements. The School currently elects to make this notification via the School Handbook, but may elect to change the route of notification, and if the route of notification is changed, the school will notify the District of the change.

16.2 Other Required Notifications. The School will notify the public and/or parents as required by law. Such notifications may be made through the School's public website, the School Handbook, and/or webmail notifications.

### **17. SCHOOL RECORDS**

The School will be responsible for keeping and maintaining accurate and legal records regarding its business, including, but not limited to, student and personnel records. The School will adopt policy and procedures regarding content and responsibility for these records and will comply with applicable law regarding retention, confidentiality, and destruction of school records. The District will be provided with a copy of this policy for review upon request. The School agrees to cooperate with the District regarding input on this policy. The School and District agree to provide any relevant, non-confidential student or personnel records to the other in a timely way. The School or District may charge for the actual cost of providing such records (e.g. copying and mailing). The School and District shall cooperate on maintaining long-term student records. The School and District also agree to cooperate with each other if further assistance beyond student records is needed following a student transfer.

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### **18. PERSONNEL AGREEMENT**

As stated in the Charter in Element 13, Employee Return Rights, the District and the School may negotiate a "loan" agreement for District personnel in accordance with the charter, the School and District personnel policies, and other applicable law. Neither party is obligated to make staff available to the other party or to negotiate such an agreement.

### **19. INSURANCE AND INDEMNIFICATION**

19.1 General liability. The School shall purchase and maintain in force during the term of the Charter, general and public liability coverage in amounts of not less than One Million (\$1,000,000) Dollars primary and Five Million (\$5,000,000) Dollars excess, providing coverage for bodily injury and property damage resulting from negligent acts of the, School, its governing board, its officers, agents, employees. Abuse and molestation coverage shall also be maintained in amounts of not less than One Million (\$1,000,000) per occurrence and in the aggregate. The insurance program will name the District as an additional insured or the equivalent thereof.

19.2 Workers' Compensation. The School agrees to carry workers' compensation insurance to protect its employees at a limit determined by the Labor Code of the State of California and Employers' Liability insurance in the amount of One Million (\$1,000,000) Dollars or its current limit of each, whichever is greater.

19.3 Property Insurance. If the School is housed on District property, the terms and conditions of that will be set forth in a separate agreement. Should the School be housed on property/facilities not owned by the District, the School shall maintain property insurance with minimum coverage for replacement value of the School's property and contents.

19.4 Indemnification. The District agrees to indemnify and hold the School and its officers, directors, employees, and agents harmless and free from all claims, actions, audits, losses, liabilities or expenses arising under this agreement that are the responsibility of the District that may arise as a result of the District's acts or omissions in the performance of this agreement.

The School agrees to indemnify and hold the District and its officers, directors, employees, and agents harmless and free from all claims, actions, audits, losses, liabilities or expenses arising under this agreement that are the responsibility of the School, including but not limited to School's failure to comply with Education Code 47604, as amended, that may arise as a result of the School's acts or omissions in the performance of this agreement, except such loss or damage caused solely by the negligence or willful misconduct of the District.

19.5 Evidence of Coverage. The School will provide the District evidence of insurance coverage annually upon request.



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### **20. FACILITIES USE AGREEMENT**

20.1 Facilities Use Agreement. Aside from the provision of facilities under Section 14.2, if the School has a need to use any District facilities, and the District agrees to work in good faith with School to determine what can be provided. Upon agreement the School and District will prepare and approve a Facilities Use Agreement in addition to this MOU. A Facilities Use Agreement will contain the details of the arrangements, including fees, between the District and School for the use of a District facility.

20.2 Proposition 39 Waiver. The parties agree that the District shall have no responsibility to construct, fund, improve, or modernize the School's facility. The parties further agree that the District has no obligation to provide facilities to the School pursuant to Education Code section 47614 throughout the term of its Charter.

### **21. COMPLIANCE WITH APPLICABLE LAWS**

The School agrees to comply at all times with applicable federal or state laws (which may be amended from time to time), which shall include the following:

- The Brown Act (Cal. Gov. Code, § 54950 *et seq.*);
- The Public Records Act (Cal. Gov. Code, § 7920.000 *et seq.*);
- Conflict of interest laws: the Political Reform Act (Gov. Code, § 87100 *et seq.*) and Government Code 1090 *et seq.*, as set forth in Education Code Section 47604.1;
- The Child Abuse and Neglect Reporting Act (Cal. Penal Code, § 11164 *et seq.*);
- The Individuals with Disabilities Education Act ("IDEA") (20 U.S.C. § 1400 *et seq.*);
- The Americans with Disabilities Acts (42 U.S.C. § 12101 *et seq.*);
- The U.S. Civil Rights Acts, including Title VII of the 1964 Civil Rights Act;
- The California Fair Employment and Housing Act ("FEHA") Cal. Gov. Code, § 12900 *et seq.*);
- The Age Discrimination in Employment Act ("ADEA") (29 U.S.C. § 621 *et seq.*);, Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794 *et seq.*), Ed. Code sections 220 *et seq.*;
- The Uniform Complaint Procedure (5 Cal. Code Regs., tit. 5, § 4600 *et seq.*);
- The Family Educational Rights and Privacy Act ("FERPA") (20 U.S.C. § 1232g *et seq.*);
- Local Control Funding Formula (Ed Code § 42238 *et. seq.*) and
- All applicable state and federal laws and regulations concerning the improvement of student achievement, including but not limited to any applicable provisions of the Elementary and Secondary Education Act of 1965 (20 U.S.C. § 6301 *et seq.*) as amended by the Every Student Succeeds Act ("ESSA") (20 U.S.C. § 6301 *et seq.*).

### **22. CONSTRUCTION AND SEVERABILITY**

21.1 Amendments. This MOU may be amended or modified, in whole or in part, only by an

**MOU between MUSD and CALIFORNIA ONLINE PUBLIC SCHOOLS OPERATING UNDER TRADE NAME CALIFORNIA CONNECTIONS ACADEMY NORTH BAY**

agreement in writing developed in the same manner as this MOU.

21.2 Termination. Except as otherwise provided herein, this MOU may not be terminated except in the event of a material breach of the MOU by a Party and in that event only after the non-breaching Party provides written notice to the breaching Party specifically identifying the breach and a minimum of sixty (60) days opportunity to cure the specified breach in order to avoid termination. In the event of termination, any amounts owed as of the date of termination shall be paid within sixty (60) days of such date.

The parties' indemnity obligations and rights with respect to any liabilities and claims for damages, death, sickness or injury to persons or property from acts and/or omissions during the term of this MOU shall survive the termination or expiration of this MOU.

21.3 Severability. If any provision or any part of this agreement is for any reason held to be invalid and/or unenforceable or contrary to public policy, law, statute, and/or ordinance, the remainder of this agreement shall not be affected thereby and shall remain valid and fully enforceable.

21.4 Notifications. All notices, requests and other communications (collectively "Notices") under this agreement given to or by the parties shall be in writing. Notices shall be deemed to have been duly given on the date of service if personally served on the party to whom the Notice is to be given, or seventy two (72) hours after mailing by United States first class mail, registered or certified mail, postage pre-paid, and addressed to the party to whom Notice is to be given at the proper addresses as follows:

To the District at:

Middletown Unified School District  
Attn: Superintendent  
20923 Big Canyon Rd.  
Middletown, CA 95461

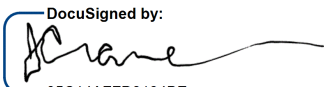
To the School at:

CalOPS North Bay Charter School Attn: Superintendent,  
California Online Public Schools  
c/o 33272 Valle Rd.  
San Juan Capistrano, CA 92675

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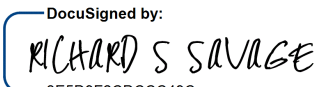
**IN WITNESS WHEREOF**, the parties to this agreement have duly executed it on the day and year set forth below.

On behalf of the Middletown Unified School District:

By:   
05C14AFFD9194BE...  
Jeff Crane, Superintendent

Date: 11/19/2024

On behalf of California Online Public Schools North Bay Charter School:

By:   
3E5D9F2CDCCC49C...  
Richard Savage, Superintendent

Date: 11/19/2024

**Financial and Operational  
MEMORANDUM OF UNDERSTANDING  
Between  
Ripon Unified School District and California Online Public Schools  
Effective July 1, 2024**

**1. RECITALS**

The governing Board of Ripon Unified School District (hereinafter referred to as “District”) granted a charter renewal to California Online Public Schools (“CalOPS” or the “Corporation”), a non-profit corporation (hereinafter referred to as “Corporation”) to operate California Online Public Schools Northern California, a charter school, (hereinafter referred to as “School”) on, pursuant to the *Charter Schools Act* of 1992, as amended. This charter, among other matters, calls for the Corporation, acting on behalf of the School, and the District to enter into a mutually agreeable Memorandum of Understanding (“MOU” or “Agreement”) that describes funding entitlements of the School, operation and oversight arrangements, and other matters of mutual interest. To the extent this MOU contains terms that are inconsistent with the terms of the approved charter, the terms of the Charter shall control.

**2. PURPOSE OF THIS MEMORANDUM**

- Define funding entitlements of the School and the terms under which the District will make funds available to the School
- Define fees to be paid from the School to the District
- Define services that the District will provide to the School
- Clarify the responsibilities of each party.

**3. TERM**

The term of this MOU shall be from July 1, 2024 and will continue in full force and effect until such time the School is no longer authorized by the District, unless the MOU is terminated pursuant to Section 21.3. Both parties agree to review this MOU annually and update this MOU as necessary. Effective July 1, 2024, this MOU shall supersede the prior MOU, dated July 1, 2017, by and between the District and CalOPS.

**4. STATUS OF CHARTER SCHOOL**

The following characteristics describe the School and its relationship to the District for purposes of this MOU:

|                                    |   |                                 |
|------------------------------------|---|---------------------------------|
| Legal status                       | <u>      </u> Dependent on District     | <u>  X  </u> Corporation        |
| Employer for Collective Bargaining | <u>      </u> District                  | <u>  X  </u> Corporation        |
| Special Education                  | <u>      </u> Provided By District      | <u>  X  </u> Provided By School |
| Legal Status of Special Ed         | <u>      </u> Public School of District | <u>  X  </u> LEA in SELPA       |

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### 5. FUNDING SOURCES

- 5.1 **Direct Funding.** The School shall receive direct state funding in accordance with Education Code Section 47651. The School will be responsible for providing the California Department of Education and/or the District with all data required for direct funding. The School shall receive funding from new or “one-time” funding sources available to schools or school districts provided by the State of California to the extent that the School and its students generate such entitlements. The District will cooperate with the School, as necessary, to procure such additional funds.
- 5.2 **Property Taxes.** The District shall distribute the funds known as “in lieu of property taxes” to the School as described in Education Code Section 47635, and as outlined in this Agreement (See Section 6.1).
- 5.3 **State and Federal Funds.** The District and/or County Treasurer shall distribute funds to the School from state and federal sources in a manner and timeline similar to other public schools.
- 5.4 **Special Education Funds.** The El Dorado County Charter School Special Education Local Plan Area (“SELPA”) and the School will maintain a separate arrangement for Special Education funding. However, if the District receives any of the Special Education funding for School students, the District shall immediately transfer such funds. The parties recognize the funds received for special education purposes from federal and state resources are currently inadequate, and that additional funds are required. It is the intent of the parties that, outside of the above-mentioned funding received from the SELPA and/or the District, the School will bear financial responsibility for the provision of special education services. The School, as a Local Educational Agency (“LEA”) member of a SELPA, will be required to pay for all excess costs related to the provision of special education services to its students. The School may participate in any risk pooling arrangements of the SELPA in the same manner as any other LEA of the SELPA. The School retains the right to join another SELPA and in which case, the parties will amend the MOU to reflect the name of the new SELPA.
- 5.5 **Non-governmental Funds.** The School retains the right to apply for and receive private grant money and/or private donations on its own, and to engage in other fund-raising and service providing activities. The School shall retain all such funds for its use consistent with the terms of such grants or activities. Any such monies received shall not reduce the annual apportionment received from the District.

### 6. CASH FLOW AND TRANSFER

- 6.1 **Payments From District to School.** The District agrees to pay the School “in lieu of property taxes” as set forth in Section 5.2, according to a schedule agreed upon annually. The schedule will be developed annually and agreed upon in writing by both Parties no later than August 1 of each fiscal year. The payments will be based initially on the most recent funding rates from the state and on the in-District ADA projected in the School's adopted budget. The amount due to the School may then be re-calculated based on the P1 certified attendance property tax rates, and then modified again after the P2 certification occurs. At the end of the fiscal year, the final amounts of payments will be made, which may also include any calculations for prior year adjustments to

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property tax, as certified by the state. The District will make payments based on the agreed upon schedule within thirty (30) days of the scheduled payment date. Details of the amounts due from the District to the School may be updated as often as three times per year: prior to the commencement of school, after P1 certification and after P2 certification. This payment plan may be adjusted by mutual agreement of the Parties pursuant to the adjustment and reconciliation process described in Section 7 below, Both Parties agree to re-negotiate this Section, as mentioned in Section 5.2 above, if the agreed upon schedule of payments creates a financial hardship for the District, or if otherwise desirable to both Parties.

6.2 Payments From School to District. The School shall pay funds due to the District according to a schedule agreed upon annually by the Parties. The schedule will be developed annually and agreed upon in writing by both Parties no later than August 1 of each fiscal year. The schedule will contain details of ongoing funds due and is to be updated at least twice annually: prior to the commencement of the school year, based on the adopted budget, and then again after the P2 reporting period has ended, as soon as possible after certification of P2 by the state. The District will send invoice(s) to the School based on the agreed upon schedule, and the School shall pay the District as soon as possible and no later than thirty (30) days after the receipt of an invoice.

- Oversight fees are described in Section 8 of this Agreement. The schedule of payments may be adjusted by mutual agreement pursuant to the adjustment and reconciliation process described in Section 7 below.
- Administrative Support Services fees and fees for Additional Services are described in Section 12 and will be adjusted annually or as needed.

6.3 Other Services. The estimates of costs for other services provided by the District to the School are based on mutual agreement and are discussed in Section 12 of this MOU. Other services shall be agreed upon and recorded in separate agreements. Payments may be incorporated herein with mutual written consent of parties.

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### 7. ADJUSTMENTS AND RECONCILIATION

The amounts initially included in the payment schedules are estimates of amounts due to be transferred between the District and the School based on the current best information available. These amounts are estimated based on the projected enrollment of the School, the budget adopted by the School's Board of Directors ("Board"), estimates of state and local funding rates, and the guidelines of the CDE's School Fiscal Services Division.

Either Party may request, at any time, a meeting to discuss adjustments to, or reconciliation of, these figures whenever there is reason to believe that these estimates are not reflective of the actual amounts owing. Payments to the School and District will be adjusted following P2 adjustments to revenues made by the state, and reconciled annually during the fiscal close out of the prior fiscal year. Payments to the School and District shall also be subject to adjustment based on any adjustments to student counts as a result of an audit by the state of California. Financial adjustments may be made in subsequent fiscal years between the School and the District that result from apportionment changes, audit adjustments, and/or other legally required adjustments.

### 8. SUPERVISORIAL OVERSIGHT

The School, the Corporation, and the District agree that the "supervisory oversight" as used in Education Code Section 47613 shall include the following:

1. All activities related to the charter revocation, renewal and material revision processes, as described in Education Code Sections 47607 and 47607.2, and in the School Charter.
2. Activities related to monitoring the performance and compliance of the Charter School with respect to the terms of its Charter, related agreements and applicable laws.
3. Review of and timely response to any school performance reports (Charter, Element III) and related processes as outlined in the School's Charter.
4. Participating in the dispute resolution process as described in Element 14 of the Charter.
5. Development and updating of this MOU to clarify and interpret the charter and the operational relationship of the District and the School.
6. Completion of the following duties required under Education Code Section 47604.32:
  - a. Identify at least one (1) District staff member as a contact person for the School.
  - b. Visit the School at least annually.
  - c. Ensure that the School complies with all reports required of charter schools by law.
  - d. Monitor the fiscal condition of the School, including review of annual fiscal audit of the School.
  - e. Provide timely notification to the California Department of Education if any of the following circumstances occur: Renewal of the charter is granted or denied; the charter is revoked; or, the School ceases operation for any reason.
7. Inspection of teacher credentials, as per EC 47605(1)(1). The District will attempt to provide one business days' notice of any inspection of credentials it wishes to conduct.
8. Communication between the School and District staff that relates to these oversight and monitoring activities will not be considered "other services" as defined in Section 12 of this MOU.



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- 8.1 Local Control and Accountability Plan. In addition to an annual audit and in accordance with Education Code Section 47606.5, the School shall deliver to the District by July 1 of each year, a Local Control and Accountability Plan.
- 8.2 Monitoring Activities by District. The District shall provide at least 24-hour advance notice prior to an official visit for the purpose of monitoring the School and shall make an effort not to disrupt instruction during any visit. After the 24-hour notice, the Superintendent reserves the right to visit the School. This provision however, shall not impede the District's ability to visit the School without advance notice, should the District have reason to believe that a severe and imminent threat to the health or safety of pupils exists at the school.
- 8.3 Oversight Fees. In accordance with Education Code Section 47613(a) and (f), the District will charge the School for the actual costs of this oversight. The School and District agree that the Oversight Fee shall not exceed one (1%) percent of the School's Local Control Funding Formula revenues. The annual amount owed for the Oversight Fees will be adjusted at least once annually following the state's certification at P2 of the amount of revenue owed to the school as defined above. Subsequent adjustments may also be made during the following fiscal year if necessitated by adjustments to the school's revenue by the state.

## 9. DATA REPORTING

- 9.1 Average Daily Attendance (ADA). The School will develop an attendance reporting calendar and maintain a system to record and account for ADA. The School will report the ADA figures to the District, the San Joaquin County Office of Education ("SJCOE"), and/or the California Department of Education, as required by law, on a timely basis for the P1, P2 and annual reporting periods. When requested, the School shall report ADA to the District on a more frequent basis. The School and District will review and agree on the procedures to be used for attendance accounting when updating this MOU, including review of the school's attendance calendar.
- 9.2 California Pupil Longitudinal Achievement Data System (CALPADS). The School shall complete and submit enrollment and other necessary demographic information to CALPADS and obtain State Student Identification Numbers from CALPADS, as necessary, on its own behalf. The School and District may negotiate for the District to provide support for CALPADS reporting on a fee for service basis, but only if such a service is mutually agreeable to both parties.
- 9.3 Other Data. The District and the School shall work cooperatively to supply any other information necessary to enable the School and District to calculate entitlement to all available funding sources and to comply with any other state reporting requirements.
- 9.4 Information Systems Package. The School has elected to purchase its own software for Information Systems and will maintain the software so that ADA and other data reporting may be done in a timely and accurate manner in accordance with state guidelines.

## 10. BUDGET AND FINANCE



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On behalf of the School, the Corporation shall annually provide the following financial information to the District:

- a) A proposed budget, approved by the Corporation's Board for the School, for the upcoming fiscal year. The budget will show estimated revenue and expenditures based on identified and reasonable assumptions. The approved budget will be available on or before July 1 of the fiscal year.
- b) Following final budget revisions at the State level, if the Corporation has revised the School's budget, the Corporation will provide the School's revised operational budget effective as of October 31. The revised Budget would be provided as part of the first interim financial report due on December 15 each year.
- c) Monthly financial reports will be available to the District in the format used to present the reports to Corporation's Board.
- d) In accordance with Education Code Section 47604.33, mid-year financial reports displaying the financial status of the School as of October 31<sup>st</sup>, and January 31<sup>st</sup>, will be provided to the District and County Office of Education no later than December 15<sup>th</sup> and March 15<sup>th</sup>, respectively. Financial information will be provided in a format mutually agreed upon by the Corporation and District. The County Office of Education may also make requests regarding the format of the interim reports.
- e) The Corporation will provide the District and the County Office of Education with unaudited actual reports for the School for the full prior year no later than September 15, as required by Education Code Section 47604.33. The charter school alternative format provided annually by the CDE will be the format used unless otherwise mutually agreed upon by the School and District.
- f) The District reserves the right to request additional School financial information and inspect School financial records if District officials deem such information necessary to perform State required financial oversight responsibilities. Such requests would be made in writing and reasonable timeframes would be established to allow the Corporation to produce such additional financial information.

### 11. FISCAL AUDIT

The Corporation shall cause to be prepared an annual audit of the financial transactions of the School each year pursuant to the terms specified in the charter. The Corporation shall retain an auditor certified to audit public schools. This audit will include School attendance records (as described in the Charter). The Corporation shall forward a copy of the audit to the Superintendent of the District, as well as to other parties required by law, after review by the Corporation's Board of the final audit findings. An annual audit will be completed by December 15<sup>th</sup> following the close of the school year. Any negative findings or exceptions shall be resolved pursuant to the terms of the Charter and the relevant provisions of the Education Code.

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### 12. OTHER SERVICES

- 12.1 Fees for Other Services.  
The District may provide other technical support to the School upon request at a mutually agreed upon rate.
- 12.2 Scheduling of Services. The School will submit requests for District services via mutually agreeable procedures. The School agrees to work cooperatively with District staff to coordinate the scheduling and scope of the services to be provided.
- 12.3 Optional Services. The School may opt for the following services from the District or from another provider.
- a) Information/computer systems and support for attendance accounting and student information data management, technical and software support provided by District personnel, billed on a mutually agreeable basis.
  - b) Fiscal consultation and planning (for services beyond the scope of Supervisorial oversight).
  - c) Risk management.
  - d) Staff development and training: Provided on a rate to be agreed upon prior to the training session. Training services may be obtained by attendance at District classes, or be organized specifically for School staff.
  - e) Food Services.
  - f) Counseling or academic advising services.
  - g) Special education services.
- 12.4 Administrative and outreach services: Either the Superintendent or his/her designee from the District will serve as the liaison between the School and other districts in the areas served by the School. Separate from the fees set forth in Section 8.3 above, fees for the District staff time for this service will be \$10,000 per year.
- 12.5 Termination of Services. If either the District or the School (or the Corporation on behalf of the School) decide to terminate provision of ongoing services being provided under Section 12.3 or 12.4, that party must give the other at least sixty (60) days' notice of its determination to terminate services being provided.

### 13. SPECIAL EDUCATION AND RELATED SERVICES

The School has elected to be a Local Educational Agency for special education purposes pursuant to Education Code 47641(a). For purposes of this agreement, the SELPA shall provide the state and federal Special Education funding to the School and the School shall provide all services to the School's Students and shall be financially responsible for the provision of those services as further described below. This MOU constitutes written verifiable assurances that the School will provide special education services in compliance with all applicable laws and regulations. The information below provides additional information about how the School will provide Special Education Services to enrolled students in compliance with applicable laws.

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- 13.1 Section 504 and the ADA. Absent agreement of the parties to the contrary, the School shall be solely responsible, at its own expense, for compliance with Section 504 of the Rehabilitation Act of 1973 ("Section 504") (29 U.S.C. §§ 794 *et seq.*) and Title II of the Americans with Disabilities Act of 1990 ("ADA") with respect to eligible Students.
- 13.2 Interpretation of Agreement. Nothing in this MOU is intended to supersede any term or condition of the charter granted to the School.
- 13.3 Identification and Referral of Students. The School has the initial responsibility to make referrals for identification and assessments of any Students who are enrolled in the School who are believed to be eligible for special education assessment and/or services. Prior to making any referral, the School shall convene a Student study team, if at all possible (given a parent's right to refuse such an option) to determine if alternative interventions are appropriate. All referrals shall immediately be provided to the School Special Education staff and/or the School's contracted service provider for consultation, identification and assessment.
- 13.4 Assessment of Special Education Students. The School will determine what assessments, if any, are necessary and arrange for such assessments for all referred Students, for annual assessments, and for tri-annual assessments.
- 13.5 Individualized Education Program. The School shall be initially responsible for arranging the necessary Individualized Education Program ("IEP") meetings. The School shall be responsible for providing adequate meeting arrangements, having the designated representative of the School participate in the IEP meeting, in addition to representatives who are knowledgeable about the regular education program at the School. Further, the School responsibilities shall include documentation of the IEP meeting and the provision of parent rights.
- 13.6 Eligibility and Placement. Decisions regarding eligibility, goals/objectives, program placement and exit from special education shall be the decision of the IEP team. Team membership shall be in compliance with federal law and shall include the designated representative of the School. Services and placement shall be provided to all eligible School Students in accordance with the Individuals with Disabilities Education Improvement Act of 2004 ("IDEA") and the policies, procedures and requirements of the SELPA.
- 13.7 Interim Placement. For Students who enroll in the School with a current IEP where the IEP team determined that Independent Study is appropriate, it is the responsibility of the School to implement the existing IEP to the extent possible at the School. The School will also require, as part of its admissions process, that prospective Students consent to acquisition of their cumulative files, including all special education files from their prior school. For Students who were previously enrolled in the District, the District agrees to forward the student's cumulative file, including all special education files to the School within ten (10) days of written notification.
- 13.8 Special Educational Services and Programs. The School can contract all or part of its above responsibilities for the provision of special needs services to a third party provider. To the extent that the agreed upon IEP requires educational or related services to be delivered by staff other than the School staff, the School shall provide such services through a contract with a third party

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- special education provider(s). All services required by the IEP will be provided by the School and its contractor(s).
- 13.9 Parent/Guardian Concerns. Parent/Guardian concerns regarding special education services shall be directed to the School. The School shall address the Parent/Guardian concerns. The School shall distribute with its admissions material information pertaining to the provision of special education services.
  - 13.10 Complaints. The School shall address, respond, investigate, and take any and all necessary action to respond to all complaints received under, among other things, the uniform complaint procedure, involving special education and IDEA compliance.
  - 13.11 Due Process Hearing. The School may initiate a due process hearing on behalf of the Student enrolled in the School as the School determines is legally necessary to meet its responsibilities under federal law.
  - 13.12 SELPA Activities and Meetings. The School shall participate in SELPA meetings and activities to the extent allowable under SELPA policies. To the extent that the District and/or SELPA provide training opportunities and/or information regarding special education to site staff, such opportunities/information shall be made available to the School and its staff.
  - 13.13. Supervisory Oversight. The District will have “supervisory oversight,” as that term is defined in Education Code Section 47613, over the School providing Special Education Services. The parties acknowledge that School has responsibility for following the policies and procedures of the SELPA of which it is a member. In the event the District receives or initiates a complaint or inquiry regarding School's discharge of its responsibilities, it shall promptly forward such complaint or inquiry to School and School shall be solely responsible for responding to such complaint or inquiry. In the event of a dispute between the parties arising out of such complaint or inquiry that the parties are unable or unwilling to resolve, such dispute shall be subject to the dispute resolution process set forth in the MOU. The parties agree that a representative of the SELPA shall be entitled to participate in any dispute resolution proceeding that relates to the School's responsibilities under this Section and/or the District's oversight responsibilities referenced in this Section, and the parties waive any right to object to such participation by SELPA. The oversight services performed by the District referenced in this section, together with the oversight services to be provided by the District pursuant to Section 8, will be subject to the oversight fee provided for in Section 8.3.
  - 13.14 Special Education Funding. The SELPA shall provide the School all state or federal revenues that are generated by Students attending the School that are distributed to the SELPA by the state and in accordance with SELPA policies. The parties recognize the funds received for special education purposes from federal and state resources are currently inadequate, and that additional funds are required. It is the intent of the parties that, outside of the above-mentioned funding received by the SELPA, the School will bear financial responsibility for the provision of special education services to its students. The School will be required to pay for all excess costs related to special education services to School students.

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### 14. STANDARDIZED TESTING

- 14.1 State Standardized Testing. The School will administer the California State standardized testing as required by law. Arrangements for ordering, administering, and obtaining reimbursement for the state tests will be done by the School independently from the District. The School is responsible to ensure the School's test scores and data are reported accurately according to law. Upon request, District may provide one (1) testing site for test administration. The District may charge a mutually agreed to usage fee for use of facilities. The School, however, will provide staff to administer the assessments.
- 14.2 English Language Proficiency Assessments for California ("ELPAC"). The School will administer the ELPAC or its successors as required by law. Arrangements for ordering, administering, and being reimbursed for the state tests will be done by the School. The School will insure the School's test scores and data are compiled and reported accurately and on time. In addition, the School will work to identify and designate the status of English Learners enrolled at the School. Upon request, District may provide one (1) testing site for test administration and annual training for schools' test administrators. The District may charge a mutually agreed to usage fee for use of facilities.
- 14.3 Staff Development. The School and District agree to communicate regarding District's staff development and training sessions that apply to either administration or interpretation of State tests, and District agrees that if requested by the School, representatives from School staff may choose to attend. If such training is requested by the School or the District offers other training sessions that the School staff may wish to attend, the District will provide an estimate in advance of the anticipated cost of such training sessions, or may provide such training at no cost to the School.

### 15. DISTRICT REPRESENTATIVE TO GOVERNING BOARD

- 15.1 District Representative. The District has the option of appointing a representative to the Corporation's Board under Education Code 47604(c). Until and unless changed in writing by the District, the District elects at this time not to appoint a representative to the Corporation's Board. The District may also designate at any time a liaison to the Board who will not be a member but who may attend meetings and receive public board agendas, minutes, and materials.

### 16. NOTIFICATIONS TO SCHOOL PARENTS

- 16.1 Notification of Transferability of High School Courses: The School will notify parents of the transferability of School courses to other high schools and the eligibility of courses to meet college entrance requirements as part of the CalOPS Annual Notification Packet.

### 17. SCHOOL RECORDS

- 17.1 School Records. The School will be responsible for keeping and maintaining accurate and legal records regarding its business, including, but not limited to, student and personnel records. On behalf of the School, the Corporation will implement policies and procedures regarding content and responsibility for these records and will comply with applicable law regarding retention, confidentiality, and destruction of School records. The District will be provided with a copy of this policy for review upon request. The



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Corporation and School agree to cooperate with the District regarding input on this policy. The School and District agree to provide any relevant, non-confidential student or personnel records to the other in a timely way. The School or District may charge for the actual cost of providing such records (e.g. copying and mailing). The School and District shall cooperate on maintaining long-term student records. The School and District also agree to cooperate with each other if further assistance beyond student records is needed following a student transfer.

### 18. PROVISION OF CURRICULUM LICENSES

18.1 Provision of Curriculum Licenses. The School agrees to make available up to 100 curriculum licenses each year for District students to take online courses (e.g., foreign languages) through the School's vendor (currently, Edmentum), at no charge with a limit of no more than 2 courses per academic term per student. Options available to District students include 18-week semester courses, or 28-day semester courses. District students will have access to live lessons and live support, as provided by the online course vendor.

### 19. PERSONNEL AGREEMENT

19.1 Personnel Agreement. As stated in the Charter in Element 13 (Employee Return Rights), if an employee leaves District employment, from either the sponsoring District or any other district, to work at the School, the collective bargaining agreements and District Board policies of that district shall govern the return rights of such employees. The District and the Corporation are separate employers.

Upon request, the School shall provide the District proof of employment of appropriately credentialed teachers at the School for that school year consistent with the credential and qualification requirements for "Teachers" set forth in the Charter. The District reserves the right to review School staffing lists to ensure compliance with applicable law and to determine whether a teacher is deemed to be appropriately credentialed." The School may use local assignment options authorized in statute and regulations for the purpose of legally assigning certificated teachers, in the same manner as a governing board of a school district. Teachers employed by charter schools during the 2019–20 school year shall have until July 1, 2025, to obtain the certificate required for the teacher's certificated assignment as permitted by Education Code Sections 47605(l)(1) and 47605.4(a).

### 20. INSURANCE AND INDEMNIFICATION

20.1.1 General liability. The Corporation on behalf of the School shall maintain in force during the term of this Agreement, general and public liability coverage in amounts of not less than One Million (\$1,000,000) Dollars primary and Five Million (\$5,000,000) Dollars excess. The insurance or self-insurance program will name the District as an additional insured or the equivalent thereof, and certificates of insurance will be provided upon request.

20.1.2 Workers' Compensation. The Corporation on behalf of the School agrees to carry workers' compensation insurance to protect its employees at a limit determined by the Labor Code of the State of California and Employers' Liability insurance in the amount of One Million (\$1,000,000) Dollars or its current limit of each, whichever is greater. Proof of such coverage will be furnished to the District upon request.

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20.2 Property Insurance. The School shall have the sole responsibility for insuring its personal property and securing property insurance for its facility.

20.3 Indemnification. The District agrees to indemnify and hold the Corporation and the School and their officers, directors, employees, and agents harmless and free from all claims, actions, audits, losses, liabilities or expenses arising under this agreement that are the responsibility of the District that may arise as a result of the District's acts or omissions in the performance of this agreement except such loss or damage caused solely by the negligence or willful misconduct of the Corporation.

The Corporation and the School agree to indemnify and hold the District and its officers, directors, employees, and agents harmless and free from all claims, actions, audits, losses, liabilities or expenses arising under this agreement that are the responsibility of the School that may arise as a result of the School's acts or omissions in the performance of this agreement, except such loss or damage caused solely by the negligence or willful misconduct of the District.

20.4 Evidence of Coverage. The Corporation on behalf of the School will provide the District evidence of insurance coverage upon request.

## 21. FACILITIES USE AGREEMENT

21.1 Facilities Use Agreement. Aside from the provision of facilities under Section 14, if the School has a need to use any District facilities, and the District agrees to provide such facilities, the School and District will prepare and approve a Facilities Use Agreement in addition to this MOU. Any Facilities Use Agreement will contain the details of the arrangements, including fees, between the District and School for the use of a District facility.

21.2 Proposition 39 Waiver. The District shall have no responsibility to construct, fund, improve, or modernize the School's facility. The District has no obligation to provide facilities to the School pursuant to Education Code section 47614 throughout the term of its Charter.

## 22. CONSTRUCTION AND SEVERABILITY

21.1 Amendments. This Agreement may be amended or modified, in whole or in part, only by an agreement in writing developed in the same manner as this agreement, mutually agreed upon and executed by the parties.

21.2 Severability. If any provision or any part of this agreement is for any reason held to be invalid and/or unenforceable or contrary to public policy, law, statute, and/or ordinance, the remainder of this agreement shall not be affected thereby and shall remain valid and fully enforceable.

21.2 Dispute Resolution. To the extent consistent with the Charter, in the event of a dispute between the School and the District regarding the terms of the Charter or any other issue regarding the School and District relationship, both parties agree to apprise the other, in writing, of the specific disputed issue(s). In the event the initiating party believes the dispute relates to an issue that could

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potentially lead to revocation of the Charter, this shall be specifically noted in the written dispute statement. Within 30 days of sending written correspondence, or longer, if both parties agree, the principal of the School and the District superintendent, or their designees, shall meet and confer in an attempt to resolve the dispute. The designees must be identified and confirmed in writing. If this joint meeting fails to resolve the dispute, the School representative and the District representative shall meet again within 15 days, or longer if both parties agree, to identify a neutral, third party mediator to assist in dispute resolution. Unless jointly agreed, the process involving assistance of a third party mediator shall conclude within 45 days.

All mediation costs and all other costs associated with dispute resolution shall be shared equally by the School and the District, provided that each party shall be solely responsible for its own attorney's fees. The School is entitled to receive funds throughout the term of the Charter. In the event of a dispute between the School and the District, the District shall not be permitted to withhold, as a remedy or otherwise, any funds received on behalf of the School.

In the event the third party mediation process does not result in resolution of the dispute, both parties agree to continue good faith negotiations. If the District indicates in writing that the violation constitutes a severe and imminent threat to the health and safety of the School's students, the District is not required to be referred to mediation, but reserves the right to take any action it deems appropriate to insure the safety of students. The School reserves the right to seek legal redress for any such actions under the law.

In addition to the processes above, the Board will develop, adopt and maintain updated policies and procedures for resolving internal and external disputes and grievances. These procedures will be included in the School and Employee Handbooks.

The District agrees to refer all complaints regarding the School's operations to the School staff and/or the Board for resolution in accordance with the School's adopted policies, except for a complaint related to a severe or imminent threat to the health and safety of the students.

21.3 **Termination.** Except as otherwise provided in paragraph 12.5 of this MOU pursuant to which either party may separately terminate the provision of one or more of the "Other Services" upon no less than 60 days' notice to the other party, the remaining provisions of this MOU may not be terminated except:

- a) In the event of a material breach of the MOU by a party and in that event only after the non-breaching party provides written notice to the breaching party specifically identifying the breach and a minimum of sixty (60) days opportunity to cure the specified breach in order to avoid termination; or
- b) In the event a party provides notification to the other party of its intent to terminate the MOU no less than sixty (60) days prior to the expiration of the existing charter term. Termination of this MOU under this subsection 21.3.b shall occur on the date the existing charter term ends.



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In the event of termination, any amounts owed as of the date of termination shall be paid within sixty (60) days of such date.

The parties' indemnity obligations and rights with respect to any liabilities and claims for damages, death, sickness or injury to persons or property from acts and/or omissions during the term of this Agreement shall survive the termination or expiration of this Agreement.

- 21.4 Charter School Governance. The Corporation is incorporated as a California non-profit public benefit corporation. The School will be governed by the Board of Directors pursuant to its bylaws.

The Board will adhere to all applicable laws for non-profit public benefit corporations operating a charter school, including but not limited to the laws regarding interested parties and conflict of interest. In addition, the Board agrees to conduct its business in compliance with all applicable public transparency laws: the Ralph M. Brown Act (Government Code Section 54950 *et seq.*), the California Public Records Act (Government Code Section 7920.000 *et seq.*), and Government Code Section 1090, *et seq.*, as each are made applicable to charter schools in Education Code Section 47604.1. The Board will adopt and regularly update a Conflict of Interest Code under the Political Reform Act. The Board will also adhere to any additional statutes or requirements regarding charter school governance that set in place that are specifically applicable to California charter schools.

- 21.5 Notifications. All notices, requests and other communications (collectively "Notices") under this agreement given to or by the parties shall be in writing. Notices shall be deemed to have been duly given on the date of service if personally served on the party to whom the Notice is to be given, or seventy two (72) hours after mailing by United States first class mail, registered or certified mail, postage pre-paid, and addressed to the party to whom Notice is to be given at the proper addresses as follows:

To the District at:  
Ripon Unified School District  
Attn: Dr. Ziggy Robeson, Superintendent  
304 N. Acacia Avenue  
Ripon, CA 95366

To the Corporation and the School at:  
California Online Public Schools Northern California  
580 N Wilma Avenue, Suite G  
Ripon, CA 95366  
Attn: Dr. Richard Savage, Superintendant

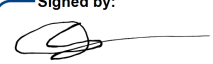
**MOU between RUSD and CALIFORNIA ONLINE PUBLIC SCHOOLS**


**IN WITNESS WHEREOF**, the parties to this agreement have duly executed it on the day and year set forth below.

On behalf of the Ripon Unified School District:

X   
\_\_\_\_\_  
Dr. Ziggy Robinson  
Ripon USD Superintendent

On Behalf of California Online Public Schools Northern California:

Signed by:  
X   
\_\_\_\_\_  
9D8A42442F47408...  
Elaine Pavlich  
CalOPS Board President

X   
\_\_\_\_\_  
Dr. Richard Savage  
CalOPS Superintendent

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Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

**Financial and Operational  
MEMORANDUM OF UNDERSTANDING  
Between  
Scotts Valley Unified School District and California Online Public Schools  
Effective July 1, 2024**

**1. RECITALS**

The governing Board of Scotts Valley Unified School District (hereinafter referred to as "District") granted a charter renewal (the "Charter") to California Online Public Schools, a non-profit corporation (hereinafter referred to as "Corporation") operate California Online Public Schools Monterey Bay, a charter school, (hereinafter referred to as "School") pursuant to the *Charter Schools Act* of 1992.

This Charter, among other matters, calls for the Corporation, acting on behalf of the School, and the District to enter into a mutually agreeable Memorandum of Understanding ("MOU" or "Agreement") that describes funding entitlements of the School, operation and oversight arrangements, and other matters of mutual interest.

To the extent this MOU contains terms that are inconsistent with the terms of the approved Charter, the terms of the MOU shall control.

The District and the Corporation may each be referred to as a "Party" or collectively as the "Parties" in this MOU.

Unless otherwise stated, for the purposes of this MOU, the terms "California Online Public Schools Monterey Bay," "School," and "Corporation" may be used interchangeably with the duties and responsibilities of the School and the Corporation being the same under this MOU.

**2. PURPOSE OF THIS MEMORANDUM**

- Define funding entitlements of the School and the terms under which the District will make funds available to the School
- Define fees to be paid from the School to the District
- Define services that the District will provide to the School
- Clarify the responsibilities of each party

**3. TERM**

The term of this MOU shall be from July 1, 2024 until June 30, 2029. ("Term"). If the School's Charter is revoked or the School ceases operations prior to the expiration of this Term, this MOU shall immediately terminate. Renewal or extension of the Charter and MOU shall be governed by applicable law. Both Parties agree to review this MOU annually and update this MOU as necessary.

## Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

#### 4. STATUS OF CHARTER SCHOOL; ENROLLMENT PRIORITY; SUBMISSION OF CHARTERS TO ADJACENT COUNTIES; PROVISION OF CURRICULUM LICENSES

- 4.1 Status. The following characteristics describe the School and its relationship to the District for purposes of this MOU:

|                                    |  |  |
|------------------------------------|--|--|
| Legal Status                       | <input type="checkbox"/> Dependent on District | <input checked="" type="checkbox"/> Non-profit Corporation |
| Employer for Collective Bargaining | <input type="checkbox"/> District              | <input checked="" type="checkbox"/> Non-Profit Corporation |
| Special Education                  | <input type="checkbox"/> Provided By District  | <input checked="" type="checkbox"/> Provided By School     |

Legal Status of Special Ed ☐ Public School of District ☒ LEA in SELPA  
*(subject to acceptance by El Dorado County Charter Special Education Local Plan ("SELPA"), or a different mutually agreed upon SELPA. Note that all references to the SELPA in this MOU are subject to acceptance by the SELPA of the School following approval of the Charter by the District.)*

- 4.2 Adjacent Counties. The School agrees that during the Term of the Charter, California Online Public Schools Monterey Bay shall be the sole charter school operated by the Corporation serving students in Santa Cruz County and counties contiguous to Santa Cruz County, including Santa Clara County.
- 4.3 Provision of Curriculum Licenses. The School agrees to make available up to 100 curriculum licenses each year for District students to take online courses (e.g., foreign languages) through the School's vendor (currently, Edmentum), at no charge with a limit of no more than 2 courses per academic term per student. Options available to District students include 18-week semester courses, or 28-day semester courses. District students will have access to live lessons and live support, as provided by the online course vendor.

#### 5. FUNDING SOURCES

- 5.1 Direct Funding. The School shall receive direct state funding in accordance with Education Code Section 47651. The School will be responsible for providing the California Department of Education ("CDE") and/or the County Office of Education and/or the District with all data required for direct funding. The School shall receive funding from new or "one-time" funding sources available to schools or school districts provided by the State of California to the extent that the Charter School and its students generate such entitlements. The District will reasonably cooperate with the School, as necessary, to procure such additional funds.



## Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

- 5.2 Property Taxes. The District shall distribute the funds known as "in lieu of property taxes" to the School as described in Education Code Section 47635, and as outlined in this Agreement (See Section 6.1).
- 5.3 State and Federal Funds. The District and/or County Treasurer shall distribute funds to the School from state and federal sources in a manner and timeline similar to other public schools.
- 5.4 Special Education Funds. The School shall receive special education funding consistent with its SELPA's allocation plan. However, if the District receives any of the Special Education funding for School students, the District shall immediately transfer such funds. The Parties recognize the funds received for special education purposes from federal and state resources are currently inadequate, and that additional funds are required. It is the intent of the Parties that, outside of the above-mentioned funding received from the SELPA and/or the District, the School will bear sole financial responsibility for the provision of special education services. The School, as a Local Educational Agency ("LEA") member of the SELPA, will be required to pay for all excess costs related to the provision of special education services to its students, including without limitation, any costs that may arise out of due process or litigation. The School may participate in any risk pooling arrangements of the SELPA of which it is a member in the same manner as any other LEA of that SELPA. The School retains the right to join another SELPA and in which case, the Parties will amend the MOU to reflect the name of the new SELPA, or a different mutually agreed upon SELPA
- 5.5 Non-Governmental Funds. The School retains the right to apply for and receive private grant money and/or private donations on its own, and to engage in other fund-raising and service providing activities. The School shall retain all such funds for its use consistent with the terms of such grants or activities and in accordance with applicable law. Any such monies received shall not reduce the annual apportionment received from the State or funds owed from the District.
- 5.6 Voter-Approved Measures. In the event that the District seeks and receives a voter-approved bond or parcel tax, the School shall have no entitlement to any portion of such funds unless otherwise negotiated in advance by the Parties. The School agrees that it has no entitlement to funds currently being received, if any, by the District pursuant to previous parcel tax or bond elections

## 6. CASH FLOW AND TRANSFER

- 6.1 Payments from District to School. The District agrees to pay the School "in lieu of property taxes" as set forth in Section 5.2, according to a schedule agreed upon annually. The schedule will be developed annually and agreed upon in writing by both Parties no later than August 1 of each fiscal year. The payments will be based

## Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

initially on the most recent funding rates from the state and on the in-District ADA projected in the School's adopted budget. The amount due to the School may then be re-calculated based on the P1 certified attendance property tax rates, and then modified again after the P2 certification occurs. At the end of the fiscal year, the final amounts of payments will be made, which may also include any calculations for prior year adjustments to property tax, as certified by the state. The District will make payments based on the agreed upon schedule within thirty (30) days of the scheduled payment date. Details of the amounts due from the District to the School may be updated as often as three times per year: prior to the commencement of school, after P1 certification and after P2 certification. This payment plan may be adjusted by mutual agreement of the Parties pursuant to the adjustment and reconciliation process described in Section 7 below. Both Parties agree to re-negotiate this Section, as mentioned in Section 5.2 above, if the agreed upon schedule of payments creates a financial hardship for the District, or if otherwise desirable to both Parties.

6.2 Payments from School to District. The School shall pay funds due to the District according to a schedule agreed upon annually by the Parties. The schedule will be developed annually and agreed upon in writing by both Parties no later than August 1 of each fiscal year. The schedule will contain details of ongoing funds due and is to be updated at least twice annually: prior to the commencement of the school year, based on the adopted budget, and then again after the P2 reporting period has ended, as soon as possible after certification of P2 by the state. The District will send invoice(s) to the School based on the agreed upon schedule, and the School shall pay the District as soon as possible and no later than thirty (30) days after the receipt of an invoice.

- Oversight fees are described in Section 8 of this Agreement. The schedule of payments may be adjusted by mutual agreement pursuant to the adjustment and reconciliation process described in Section 7 below.
- Administrative Support Services fees and fees for Additional Services are described in Section 12 and will be adjusted annually or as needed.

6.3 Other Services. Additional services that may be provided by the District to the School are based on mutual agreement and are discussed in Section 12 of this MOU. Other services shall be agreed upon and recorded in separate agreements. Payments may be incorporated herein with mutual written consent of Parties.

## 7. ADJUSTMENTS AND RECONCILIATION

The amounts initially included in the payment schedules are estimates of amounts due to be transferred between the District and the School based on the current best information available. These amounts are estimated based on the projected enrollment of the School, the budget adopted by the School's Board of Directors ("Board"), estimates of state and local



## Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

funding rates, and the guidelines of the CDE's School Fiscal Services Division.

Either Party may request, at any time, a meeting to discuss adjustments to, or reconciliation of, these figures whenever there is reason to believe that these estimates are not reflective of the actual amounts owing. Payments to the School and District will be adjusted following P2 adjustments to revenues made by the state, and reconciled annually during the fiscal close out of the prior fiscal year. Payments to the School and District shall also be subject to adjustment based on any adjustments to student counts as a result of an audit by the state of California. Financial adjustments may be made in subsequent fiscal years between the School and the District that result from apportionment changes, audit adjustments, and/or other legally required adjustments.

## 8. SUPERVISORIAL OVERSIGHT

- 8.1 Oversight Fee. The Parties agree that the District will incur costs in connection with its performance of supervisory oversight of the School as required by law, and that it is not in the best interests of either Party to require a mechanical assessment, accounting, billing and payment process to compensate the District for such costs. The Parties further agree that the District is not providing the School with substantially rent-free facilities as referenced by Education Code section 47613(b). Therefore, the Parties agree that the cost of the District's supervisory oversight of the School is one percent (1%) of all "revenue of the charter school" (excluding grants, loans, and private donations), as defined in Education Code section 47613(f).

The duties of "Supervisory oversight," as used in Education Code Section 47613, are set forth in Education Code sections 47604.32 and 47604.33 and include the District's performance of the following:

- a) Selecting a representative to act as a liaison to the School.
- b) Visiting the School at least annually. This may be done at a mutually agreeable alternative location if the School does not have a physical location within the District.
- c) Monitoring the fiscal condition of the School.
- d) Ensuring the School complies with all reports required of charter schools by law, including the annual update required pursuant to Education Code section 47606.5.
- e) Providing timely notification, as required by law, to the CDE if any of the following circumstances occur: (i) a renewal of the Charter is granted or denied; (ii) the Charter is revoked; or (iii) the School ceases operation for any reason.
- f) Reviewing annual reports and assessing the fiscal condition of the School pursuant to Education Code Section 47604.33

- 8.2 Payment of Oversight Fee. The School shall pay the Oversight Fee annually. The annual schedule of payments will indicate the current estimate of the Oversight Fee

## Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

amount. (See also Section 6.2.) The School and District agree that the oversight Fee shall not exceed one (1%) of "revenue of the charter school" as defined in Section 8.1. The annual amount owed for the Oversight Fee will be adjusted at least once annually following the state's certification at P2 of the amount of revenue owed to the School as defined above. Subsequent adjustments may also be made during the following fiscal year if necessitated by adjustments to the School's revenue by the state. The School shall pay all invoices within thirty (30) days of their issuance by the District.

- 8.3 Monitoring Activities by District. The District shall provide at least 24-hour advance notice prior to an official visit for the purpose of monitoring the School and shall make an effort not to disrupt instruction during any visit. After the 24-hour notice, the Superintendent or designee reserves the right to visit the School. This visit may occur at a mutually agreeable alternative location if the School does not have a physical location within the District. This provision however, shall not impede the District's ability to visit the School without advance notice should the District have reason to believe that a severe and imminent threat to the health or safety of pupils exists at the School.

## 9. DATA REPORTING

- 9.1 Average Daily Attendance ("ADA"). The School will develop an attendance reporting calendar and maintain a system to record and account for ADA. The School will report the ADA figures to the District, the County Office of Education, and/or the California Department of Education, as required by law, on a timely basis for the P1, P2, and annual reporting periods. When requested, the School shall report ADA to the District on a more frequent basis. The School and District will review and agree on the procedures to be used for attendance accounting when updating this MOU, including review of the School's attendance calendar.
- 9.2 California Pupil Longitudinal Achievement Data System ("CALPADS"). The School shall complete and submit enrollment and other necessary demographic information to CALPADS and obtain State Student Identification Numbers from CALPADS, as necessary, on its own behalf. The School and District may negotiate for the District to provide support for CALPADS reporting as an Additional Service as set forth in Section 12.2, but only if such a service is mutually agreeable to both Parties.
- 9.3 Other Data. The District shall reasonably cooperate with the School to supply any other information necessary to enable the School to calculate entitlement to all available funding sources and to comply with any other state reporting requirements.
- 9.4 Information Systems Package. The School has elected to purchase its own software for Information Systems and will maintain the software so that ADA and other data reporting may be done in a timely and accurate manner in accordance with state guidelines.



Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

- 9.5 Student Enrollment Information. Prior to the first year of operation, and throughout the duration of the Charter, the School agrees to notify the District when a student who currently lives within the boundaries served by the District, and who is known to be currently attending a District school, or whose most recent school was a District school, applies for enrollment and has completed the initial enrollment documents. The notification will go via email to the Superintendent or his/her designee. If the School does not receive a reply to the notice within fourteen (14) days, the School will proceed with the enrollment process for the student. The need for this notification will be revisited annually and may be discontinued if mutually agreeable to both Parties.
- 9.6 Local Control and Accountability Plan. In addition to an annual audit and in accordance with Education Code Section 47606.5, the School shall deliver to the District by July 1 of each year, a Local Control and Accountability Plan.
- 9.7 Provision of Corporate Articles, Bylaws & Board Roster. The District shall be provided with notice of any changes in the Corporation's corporate Bylaws and or the composition of its governing board within ten (10) business days of the effective date of such changes. As an example, this notice may be provided by email and/or transmission of relevant board meeting material, or other means of delivery.
- 9.8 Required Documentation and School Policies. The School shall make available to the District copies of the following documents, upon request:
  - a) The School's organizational chart;
  - b) Copy of the School's health, safety and emergency plan and policies;
  - c) Verification of sexual harassment and mandatory child abuse reporter training (and policies on those topics if not in the School's employee handbook);
  - d) Copy of the School's Student & Family Policy Catalog;
  - e) Copy of the School's employee handbook;
  - f) A list of teachers, including grade levels and/or primary subject area taught by those teachers for every grade served by the School; all teachers will be in compliance with California credential requirements for charter schools;
  - g) Conflict of Interest Code;
  - h) Complaint procedures, including Uniform Complaint Procedures; and
  - i) Fiscal control policies.

As part of the annual oversight visit, or in any event no later than January 31 of each year during the Term unless otherwise agreed to in writing by the Parties, the School shall also make available to the District copies of any of the above-listed documentation that has been modified since the prior year's submission.

Verification of training for administration and governing board on the Ralph M. Brown Act (the "Brown Act," Government Code sections 54950 *et seq.*), shall be provided within thirty (30) days of the Effective Date of this Agreement.

## Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

**10. BUDGET AND FINANCE**

The Corporation shall annually provide the following financial information to the District:

- a) A proposed budget, approved by the Corporation's Board for the School, for the upcoming fiscal year. The budget will show estimated revenue and expenditures based on identified and reasonable assumptions. The approved budget will be available on or before July 1 annually.
- b) Following final budget revisions at the State level, if the Corporation has revised the School's budget, the Corporation will provide the School's revised operational budget effective as of October 31. Revisions to the Budget would be provided as part of the first interim financial report due on December 15 each year. The Corporation will notify the District prior to that date if the School becomes aware of any substantial budget changes.
- c) Monthly financial reports will be available to the District in the format used to present the reports to Corporation's Board.
- d) In accordance with Education Code Section 47604.33, mid-year financial reports displaying the financial status of the School as of October 31st, and January 31st, will be provided to the District and County Office of Education no later than December 15<sup>th</sup> and March 15<sup>th</sup>, respectively. Financial information will be provided in a format mutually agreed upon by the Corporation and District. The County Office of Education may also make requests regarding the format of the interim reports. It is the intention of the School to use a version of the state's Charter School Alternative Form to provide the interim reports to the District and County Office of Education.
- e) The Corporation will provide the District and the County Office of Education with unaudited actual reports for the School for the full prior year no later than September 15, as required by Education Code Section 47604.33. The Charter School Alternative Form provided annually by the CDE will be the format used unless otherwise mutually agreed upon by the School and District.
- f) The District reserves the right to request additional School financial information and inspect School financial records if District officials deem such information necessary to perform State required financial oversight responsibilities. Such requests shall be made in writing. The School shall provide the District with all such requested financial information and allow the District to inspect the School's financial records within ten (10) days of any such District request, unless the Parties mutually agree to another timeframe.

**11. FISCAL AUDIT**

The Corporation shall cause to be prepared an annual audit of the financial transactions of the School each year pursuant to the terms specified in the Charter. The Corporation shall retain an auditor certified to audit public schools. This audit will include School attendance records (as described in the Charter). The Corporation shall forward a copy of the audit to the Superintendent of the District, as well as to other parties required by law, after review by the Corporation's Board of the final audit findings. An annual audit will be completed by December 15<sup>th</sup>, following the close of the school year. Any negative findings or exceptions shall be resolved pursuant to the terms of the Charter and the relevant provisions of the Education Code.



## Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

**12. OTHER SERVICES**

- 12.1 Administrative Support Services. The Parties understand and agree that, in addition to its supervisorial oversight obligations, as set forth in Section 8, the District will provide certain general administrative support and assistance falling outside of the District's supervisorial oversight responsibilities ("Administrative Support Services") as listed below, therefore, the School agrees to pay \$6,000 (six thousand dollars) divided into two installments, upon receipt of invoice(s) from the District. This flat fee is based on an estimate of sixty (60) hours at a rate of one hundred dollars (\$100) per hour. However, if the District's service hours exceed this estimate, then the District will notify the School and agree to renegotiate the annual amount.
- 12.2 The fees for the District's Administrative Support Services are above and beyond the one percent (1%) Oversight Fee. Payment for the District's Administrative Support Services shall be made to the District in accordance with Section 6.2. Administrative Support Services include, but are not limited to, the following, to the extent they are not required oversight obligations:
- a) Responding to communications from third parties regarding the School,
  - b) Professional development or technical support provided to the School,
  - c) Providing information to the surrounding community and region regarding the School, and
  - d) Meetings and communications with the School and/or with other parties such as legal counsel or support organizations in order to provide support to the School.
  - e) Use of District office space and equipment and/or supplies for School business
- 12.3 Additional Services. The Parties may, by separate written agreement, mutually agree on additional services ("Additional Services") the District will provide to the School, and the fees to be charged to the School for the provision of such Additional Services.
- 12.4 Termination of Services. Either Party may terminate the provisions of Administrative Support Services or Additional Services in the event of a material breach by the other Party related to the provision of or payment for those services, after 60-days written notice and opportunity to cure the identified breach. The remaining provisions of this Agreement shall survive a termination pursuant to this section.

**13. SPECIAL EDUCATION AND RELATED SERVICES**

- 13.1 School to be an LEA for Purposes of Special Education. The School has elected to be a Local Educational Agency ("LEA") for special education purposes pursuant to Education Code Section 47641(a) and as such, the School is solely responsible, at its own expense, for ensuring that every child with disabilities enrolled in the School receives special education and related services in conformity with his or her individualized education program ("IEP") and in compliance with the Individuals with Disabilities Education Act ("IDEA") (20 U.S.C. § 1400 *et seq.*), its implementing regulations, and all applicable state and federal laws. (34 C.F.R. §

Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

300.209(c); Education Code Section 47646(a).)

- 13.2 Section 504 and the ADA. Absent agreement of the Parties to the contrary, the School shall be solely responsible, at its own expense, for compliance with Section 504 of the Rehabilitation Act of 1973 ("Section 504") (29 U.S.C. §§ 794 *et seq.*) and Title II of the Americans with Disabilities Act of 1990 ("ADA"), including all associated funding and implementation.
- 13.3 Parent/Guardian Concerns. Parent/Guardian concerns received by the District regarding special education services provided by the School shall be promptly directed to the School. The School shall address the Parent/Guardian concerns.
- 13.4 Special Education Costs. It is the intent of the Parties that outside of the state and federal funding allocated to the School through the SELPA of which the School is a member, the School will be responsible for payment of all excess costs, including legal costs, related to special education for students enrolled in the School, and the District shall bear no financial responsibility for such costs.

#### 14. STANDARDIZED TESTING

- 14.1 State Standardized Testing. The School will administer the California State standardized testing as required by law. Arrangements for ordering, administering, and obtaining reimbursement for the state tests will be done by the School independently from the District. The School is responsible to ensure the School's test scores and data are reported accurately according to law. At its discretion, the District may provide the School with one (1) testing site for test administration and may charge the School a usage fee, to be mutually agreed upon by the Parties, for such use of its facilities. The School will provide staff to administer the tests. District staff may administer these tests pursuant to Section 18.3 of the MOU.
- 14.2 English Language Proficiency Assessments for California ("ELPAC"). The School will administer the ELPAC or its successors as required by law. Arrangements for ordering, administering, and being reimbursed for these tests will be done by the School. The School will ensure the School's test scores and data are compiled and reported accurately and on time. In addition, the School will work to identify and designate the status of English Learners enrolled at the School. At its discretion, the District may provide the School with one (1) testing site for test administration and may charge the School a usage fee for such use of its facilities. The School will provide staff to administer the assessments. District staff may administer the assessments pursuant to Section 18.3 of the MOU.
- 14.3 Staff Development. The School and District agree to communicate regarding District's staff development and training sessions that apply to either administration or interpretation of State tests, and the District may also, within its discretion, invite representatives from School staff to attend certain trainings, at a per attendee fee to be mutually agreed upon by the Parties. If the District invites School staff to attend such



## Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

training sessions, the District will provide an estimate in advance of the anticipated cost per attendee of such training sessions.

## 15. DISTRICT REPRESENTATIVE TO GOVERNING BOARD

- 15.1 District Representative. The District has the option of appointing a representative to the Corporation's Board under Education Code 47604(c) at any time during the Term of the Charter. Alternatively, the District may elect, at any time during the Term of the Charter, to designate a liaison to the Board who will not be a member but who may attend meetings and who will receive public board agendas, minutes, and board materials. The District may appoint a representative to the Corporation's Board or change the designated liaison at any time by notifying the School in writing. Until and unless changed in writing by the District, the District elects at this time not to appoint a representative to the Corporation's Board.

## 16. NOTIFICATIONS TO SCHOOL PARENTS

- 16.1 Notification of Transferability of High School Courses: The School will notify parents of the transferability of School courses to other high schools and the eligibility of courses to meet college entrance requirements pursuant to applicable law. The School plans to provide this notification to parents as part of the CalOPS Annual Notification Packet.

## 17. SCHOOL RECORDS

- 17.1 School Records. The School will be responsible for keeping and maintaining accurate and legal records regarding its business, including, but not limited to, student and personnel records. The Corporation will implement policies and procedures regarding content and responsibility for these records and will comply with applicable law regarding retention, confidentiality, and destruction of school records. The District will be provided with a copy of this policy for review upon request. The Corporation and School agree to cooperate with the District regarding input on this policy. The School and District agree to provide any relevant, non-confidential student or personnel records to the other in a timely way. The School or District may charge for the actual cost of providing such records (e.g. copying and mailing). The School and District shall cooperate on maintaining long-term student records. The School and District also agree to reasonably cooperate with each other if further assistance beyond student records is needed following a student transfer.

## 18. PERSONNEL AGREEMENT

- 18.1 Personnel Agreement. As stated in the Charter in Element 13, (Employee Return Rights), if an employee leaves District employment, from either the sponsoring District or any other district, to work at the School, the collective bargaining agreements and District Board policies of that district shall govern the return rights of such employees. The District and the Corporation are separate employers.

## Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

- 18.2 Teacher Credentials. Upon request, the School shall provide the District proof of employment of appropriately credentialed teachers at the School for that school year consistent with the credential and qualification requirements for "Teachers" set forth in the Charter and applicable law. The District reserves the right to review School staffing lists to ensure compliance with applicable law and to determine whether a teacher is deemed to be appropriately credentialed. The School may use local assignment options authorized in statute and regulations for the purpose of legally assigning certificated teachers, in the same manner as a governing board of a school district. Teachers employed by charter schools during the 2019–20 school year shall have until July 1, 2025, to obtain the certificate required for the teacher's certificated assignment as permitted by Education Code Sections 47605(1)(1) and 47605.4(a)..

## 19. INSURANCE AND INDEMNIFICATION

- 19.1.1 General Liability. The Corporation on behalf of the School shall maintain in force during the term of this Agreement, general and public liability coverage in amounts of not less than One Million (\$1,000,000) Dollars primary and Five Million (\$5,000,000) Dollars excess. The insurance or self-insurance program will include the District as an additional insured or the equivalent thereof, and certificates of insurance will be provided upon request.
- 19.1.2 Workers' Compensation. The Corporation on behalf of the School will maintain workers' compensation insurance to protect its employees at a limit determined by the Labor Code of the State of California and Employers' Liability insurance in the amount of One Million (\$1,000,000) Dollars or its current limit of each, whichever is greater. Proof of such coverage will be furnished to the District upon request.
- 19.2 Property Insurance. The School shall have the sole responsibility for insuring its personal property and securing property insurance for its facility and/or property.
- 19.3 Indemnification. The District agrees to indemnify and hold the Corporation and its officers, directors, employees, and agents harmless and free from all claims, actions, audits, losses, liabilities or expenses arising under this Agreement that are the responsibility of the District that may arise as a result of the District's acts or omissions in the performance of this Agreement except such loss or damage caused solely by the negligence or willful misconduct of the Corporation.

The Corporation agrees to indemnify and hold the District and its officers, directors, employees, and agents harmless and free from all claims, actions, audits, losses, liabilities or expenses arising under this Agreement that are the responsibility of the School that may arise as a result of the School's acts or omissions in the performance of this Agreement, except such loss or damage caused solely by the negligence or willful misconduct of the District.



## Memorandum of Understanding between Scotts Valley Unified School District and California Online Public Schools

- 19.4 Evidence of Coverage. The Corporation will provide the District evidence of insurance coverage upon request.

### 20. FACILITIES USE AGREEMENT

- 20.1 Facilities Use Agreement. Aside from the possible provision of facilities at the District's discretion under Section 14, if the School has a need to use any District facilities, and the District, in its sole discretion, agrees to provide such facilities, the School and District will prepare and approve a Facilities Use Agreement in addition to this MOU. Any Facilities Use Agreement will contain the details of the arrangements, including dates and fees, between the District and School for the use of a District facility. Alternatively, the School may use an existing process of the District to reserve, use and pay for facilities requested by the School. Such use shall only be granted if it does not interfere with District use and with the prior approval of the Superintendent or designee. Fees to be charged to the School for such facilities shall be mutually agreed upon by the Parties, with cancellation and refunds made in accordance with District policies regarding rental of facilities. Such facilities may include but are not limited to science lab classrooms, classrooms for administering in person testing, mailboxes or other administrative space, or space for providing in person special education services to students.
- 20.2 Proposition 39 Waiver. The District shall have no responsibility to construct, fund, improve, or modernize the School's facility, except to the extent that the facility may be property of the District. The District has no obligation to provide facilities to the School pursuant to Education Code section 47614 throughout the term of its Charter.

### 21. CONSTRUCTION AND SEVERABILITY

- 21.1 Amendments. This Agreement may be amended or modified, in whole or in part, only by an agreement in writing developed in the same manner as this agreement, mutually agreed upon and executed by the Parties.
- 21.2 Severability. If any provision or any part of this Agreement is for any reason held to be invalid and/or unenforceable or contrary to public policy, law, statute, and/or ordinance, the remainder of this Agreement shall not be affected thereby and shall remain valid and fully enforceable.
- 21.3 Dispute Resolution: Complaints. In the event of a dispute between the School and the District regarding the terms of the Charter or any other issue regarding the School and District relationship, both Parties agree to apprise the other, in writing, of the specific disputed issue(s). In the event the initiating Party believes the dispute relates to an issue that could potentially lead to revocation of the Charter, this shall be specifically noted in the written dispute statement. Within 30 days of sending written correspondence, or longer, if both Parties agree, the Executive Director of the School

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and the District Superintendent, or their designees, shall meet and confer in an attempt to resolve the dispute. The designees must be identified and confirmed in writing. If this joint meeting fails to resolve the dispute, the School representative and the District representative shall meet again within 15 days, or longer if both Parties agree, to identify a neutral, third party mediator to assist in dispute resolution. Unless jointly agreed, the process involving assistance of a third party mediator shall conclude within 45 days.

All mediation costs and all other costs associated with dispute resolution shall be shared equally by the School and the District, provided that each Party shall be solely responsible for its own attorney's fees. The School is entitled to receive funds throughout the term of the Charter despite any such dispute. In the event of a dispute between the School and the District, the District shall not be permitted to withhold, as a remedy or otherwise, any funds received on behalf of the School.

In the event the third party mediation process does not result in resolution of the dispute, both Parties agree to continue good faith negotiations. If the District indicates in writing that the violation constitutes a severe and imminent threat to the health and safety of the School's students, the District is not required to utilize mediation, but reserves the right to take any action it deems appropriate to ensure the safety of students.

In addition to the processes above, the Board will develop, adopt and maintain updated policies and procedures for resolving internal and external disputes and grievances. These procedures will be included in the Parent/Student and Employee Handbooks, and provided to the District in accordance with the requirements of Section 9.8.

The District agrees to promptly refer all complaints regarding the School's operations to the School staff and/or the Board for resolution in accordance with the School's adopted policies, except for a complaint that the District reasonably believes could lead to potential revocation of the Charter or a complaint related to a severe or imminent threat to the health and safety of the students. D Upon request, the District shall have the right to review all records concerning UCP complaints received by the School.

- 21.4 School Governance. The Corporation is incorporated as a California non-profit public benefit corporation. The School will be governed by the Board of Directors pursuant to its bylaws.

The Board will adhere to all applicable laws for non-profit public benefit corporations operating a charter school, including but not limited to the laws regarding interested parties and conflict of interest. In addition, the Board agrees to conduct its business in compliance with all applicable public transparency laws: the Ralph M. Brown Act (Government Code Section 54950 *et seq.*), the California Public Records Act (Government Code Section 7920.000 *et seq.*), and Government



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Code Section 1090, *et seq.*, as each are made applicable to charter schools in Education Code section 47604.1. The Board will adopt and regularly update a Conflict of Interest Code under the Political Reform Act. The Board will also adhere to any additional statutes or requirements regarding charter school governance that are specifically made applicable to California charter schools.

- 21.5 Notifications. All notices, requests and other communications (collectively "Notices") under this Agreement given to or by the Parties shall be in writing. Notices shall be deemed to have been duly given on the date of service if personally served on the Party to whom the Notice is to be given, or seventy two (72) hours after mailing by United States first class mail, registered or certified mail, postage pre-paid, and addressed to the Party to whom Notice is to be given at the proper addresses as follows:

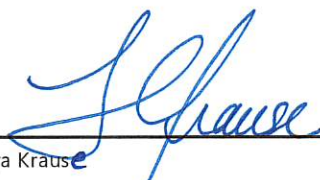
To the District at:  
Scotts Valley Unified School District  
Attn: Tanya Kraus, Superintendent  
108 Whispering Pines Drive, Suite 115  
Scotts Valley, CA 95066

To the Corporation and the School at:  
California Online Public Schools Monterey Bay  
33272 Valle Rd,  
San Juan Capistrano, CA  
92675  
Attn: Superintendent, Dr. Richard Savage

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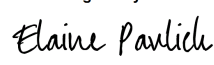
**IN WITNESS WHEREOF**, the Parties to this Agreement have duly executed it on the day and year set forth below.

On behalf of the Scotts Valley Unified School District:

X   
\_\_\_\_\_  
Tanya Kraus  
Superintendent, SVUSD

On behalf of California Online Public Schools, for California Monterey Bay Charter School:

DocuSigned by:  
X   
\_\_\_\_\_  
3E5D9F2CDCCC49C...  
Dr. Richard Savage  
Superintendent, CalOPS Monterey Bay

DocuSigned by:  
X   
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Elaine Pavlich  
Board President, CalOPS

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