



California Online Public Schools

California Online Public Schools

California Online Public Schools (CalOPS) Board Meeting

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

Join Zoom Meeting

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

Meeting ID: 928 4357 6813

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

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

Agenda

	Purpose	Presenter	Time
I. Opening Items			4:00 PM
A. 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
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1. General School Updates

	Purpose	Presenter	Time
<ul style="list-style-type: none"> 2. Sponsoring District(s) Update 3. 2024-25 Enrollment Updates 			
B. Principals' Report (attached)	FYI		
<ul style="list-style-type: none"> 1. Elementary School - Marcus White 2. Middle School - Heather Tamayo 3. High School - Matt Brockway 			
C. Charter Impact Financial Report for CalOPS	FYI	Jason Sitomer	
<ul style="list-style-type: none"> 1. CalOPS First Interim Financial Update and Consolidated Financial Report (attached) 2. Fall One Reporting Update (attached) 3. Audit Review 			
D. Policy, Compliance, and State Accountability Report	FYI	Dan Hertzler	
<ul style="list-style-type: none"> 1. Board Training Update 			
E. Educational Services Report	FYI	Leslie Dombek	
<ul style="list-style-type: none"> 1. 2024-25 School Enhancement Target Quarterly Review (attached) 			
IV. Consent Items			
A. Approval of Minutes from the November 12, 2024 CalOPS Board Meeting (attached)	Vote		
B. Ratification of Special Education Service Contracts (attached)	Vote	Phil Wenker	
C. Approval of Staffing Report (attached)	Vote	Stephen Ford	
D. Approval of Expenditures over \$20k (attached)	Vote	LaChelle Carter	
E. Approval of Check Registry (attached)	Vote	Jason Sitomer	

	Purpose	Presenter	Time
F. Approval of Independent Contractor Agreements (attached)	Vote	Steve Ford	
G. Approval of Transitional Kindergarten (TK) Teacher Assignment Policy (attached)	Vote	Steve Ford	
H. Approval of 2023-24 School Accountability Report Cards (SARCs) (attached)	Vote	Leslie Dombek	
<ul style="list-style-type: none"> 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 			
I. Approval of 2024 Multi-County Agency Biennial Notice (attached)	Vote	Dan Hertzler	
<ul style="list-style-type: none"> 1. Conflict of Interest Code (attached) 			
J. Approval of Updated Student Technology Policy (attached)	Vote	Dan Hertzler	
V. Action Items			
A. Approval of First Interim Financial Reports (attached)	Vote	Jason Sitomer	
B. Approval of 2023-24 School Year Audit (attached)	Vote	Lili Huang	
C. Ratification of Operational MOUs	Vote	Dan Hertzler	
<ul style="list-style-type: none"> 1. CalOPS Northern California and RUSD MOU (attached) 2. CalOPS Monterey Bay and SVUSD MOU (attached) 3. CalOPS North Bay and MUSD MOU (attached) 			
VI. Closing Items			

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

Coversheet

Principals' Report (attached)

Section: III. Oral Reports
Item: B. Principals' Report (attached)
Purpose: FYI
Submitted by:
Related Material: CalOPS Principals' Report 12.10.24.pdf

CalOPS Principals' Report

December 2024-25

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.

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

Section: III. Oral Reports
Item: C. Charter Impact Financial Report for CalOPS
Purpose: FYI
Submitted by:
Related Material: CalOps_FY25_10_Monthly Financial Update.pdf
CalOPS Fall One Reporting Update.pdf



California Online Public Schools

Monthly Financial Presentation – October 2024

Summary



		TOTAL		
Enrollment		7,002	7,002	0.00
	ADA	6,862	6,862	0.00
Revenue		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)
Total Revenue	\$ 18,015,498	\$ 17,015,825	\$ 999,673	\$ 62,155,621	\$ 73,260,142	\$ (11,104,522)

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
Total Revenue	\$ 2,350,842	\$ 2,673,801	\$ (322,959)	\$ 10,217,356	\$ 13,043,841	\$ (2,826,485)

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
Total Revenue	\$ 4,132,543	\$ 5,069,052	\$ (936,509)	\$ 20,577,984	\$ 25,633,812	\$ (5,055,828)

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)
Total Revenue	\$ 435,420	\$ 511,878	\$ (76,458)	\$ 2,164,090	\$ 2,498,479	\$ (334,389)

Monterey Bay

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

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
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
Total Revenue	\$ 754,438	\$ 1,773,005	\$ (1,018,567)	\$ 6,989,999	\$ 8,068,713	\$ (1,078,714)

Central Coast

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

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
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
Total Revenue	\$ 271,542	\$ 441,005	\$ (169,463)	\$ 2,049,110	\$ 2,011,881	\$ 37,229



Expenses

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

SoCal

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
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
Total Expenses	\$ 23,867,610	\$ 22,184,970	\$ (1,682,640)	\$ 58,141,522	\$ 70,942,436	\$ 12,800,915

Central Valley

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
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
Total Expenses	\$ 3,951,775	\$ 3,688,583	\$ (263,192)	\$ 9,239,480	\$ 12,666,264	\$ 3,426,783

NorCal

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
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
Total Expenses	\$ 8,456,543	\$ 8,167,272	\$ (289,271)	\$ 19,906,974	\$ 24,979,290	\$ 5,072,317

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

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	\$ 506,977	\$ 332,951	\$ (174,026)	\$ 1,153,791	\$ 1,035,077	\$ (118,715)
Classified Salaries	25,573	6,569	(19,004)	58,560	23,649	(34,911)
Benefits	134,168	128,233	(5,935)	438,196	417,947	(20,249)
Books and Supplies	57,555	142,462	84,907	139,803	499,000	359,197
Subagreement Services	1,716	47,083	45,367	29,716	164,900	135,184
Operations	20,419	4,867	(15,552)	42,911	14,600	(28,311)
Facilities	2,756	3,800	1,044	14,275	11,400	(2,875)
Professional Services	35,929	89,164	53,235	126,380	275,449	149,069
Total Expenses	\$ 785,093	\$ 755,129	\$ (29,964)	\$ 2,003,632	\$ 2,442,021	\$ 438,389

Monterey Bay

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	\$ 1,634,396	\$ 1,174,090	\$ (460,306)	\$ 3,870,916	\$ 3,650,007	\$ (220,909)
Classified Salaries	83,116	23,165	(59,951)	197,175	83,392	(113,783)
Benefits	444,828	448,945	4,117	1,495,670	1,457,582	(38,088)
Books and Supplies	199,976	340,766	140,790	488,949	1,211,000	722,051
Subagreement Services	13,120	170,370	157,250	109,937	571,900	461,963
Operations	66,795	15,000	(51,795)	144,566	45,000	(99,566)
Facilities	9,440	4,500	(4,940)	49,271	13,500	(35,771)
Professional Services	117,341	278,445	161,104	404,521	857,975	453,454
Total Expenses	\$ 2,569,012	\$ 2,455,280	\$ (113,732)	\$ 6,761,006	\$ 7,890,356	\$ 1,129,350

Central Coast

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	\$ 373,343	\$ 297,903	\$ (75,440)	\$ 1,020,157	\$ 926,121	\$ (94,036)
Classified Salaries	19,180	5,878	(13,302)	52,167	21,159	(31,007)
Benefits	105,048	114,787	9,739	430,668	374,211	(56,457)
Books and Supplies	44,977	77,840	32,863	129,928	259,200	129,272
Subagreement Services	1,377	34,044	32,667	29,377	117,000	87,623
Operations	18,995	4,967	(14,028)	41,487	14,900	(26,587)
Facilities	2,315	2,600	285	13,834	7,800	(6,034)
Professional Services	49,065	83,761	34,696	142,588	256,977	114,389
Total Expenses	\$ 614,300	\$ 621,779	\$ 7,479	\$ 1,860,206	\$ 1,977,368	\$ 117,162

Fund Balance

TOTAL

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (14,284,050)	\$ (10,388,448)	\$ (3,895,602)	\$ 6,241,341	\$ 3,619,133	\$ 2,622,208
Beginning Fund Balance	<u>26,205,027</u>	<u>26,205,027</u>		<u>26,205,027</u>	<u>26,205,027</u>	
Ending Fund Balance	<u>\$ 11,920,970</u>	<u>\$ 15,816,581</u>		<u>\$ 32,446,368</u>	<u>\$ 29,824,161</u>	
	12.2%	13.1%		33.1%	24.7%	

SoCal

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (5,852,112)	\$ (5,169,146)	\$ (682,966)	\$ 4,014,099	\$ 2,317,706	\$ 1,696,393
Beginning Fund Balance	<u>17,528,942</u>	<u>17,528,942</u>		<u>17,528,942</u>	<u>17,528,942</u>	
Ending Fund Balance	<u>\$ 11,676,829</u>	<u>\$ 12,359,797</u>		<u>\$ 21,543,041</u>	<u>\$ 19,846,648</u>	
As a % of Annual Expenses	20.1%	17.4%		37.1%	28.0%	

Central Valley

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,600,933)	\$ (1,014,782)	\$ (586,151)	\$ 977,876	\$ 377,578	\$ 600,298
Beginning Fund Balance	<u>3,795,699</u>	<u>3,795,699</u>		<u>3,795,699</u>	<u>3,795,699</u>	
Ending Fund Balance	<u>\$ 2,194,762</u>	<u>\$ 2,780,917</u>		<u>\$ 4,773,575</u>	<u>\$ 4,173,276</u>	
As a % of Annual Expenses	23.8%	22.0%		51.7%	32.9%	

NorCal

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (4,324,000)	\$ (3,098,220)	\$ (1,225,780)	\$ 671,011	\$ 654,521	\$ 16,489
Beginning Fund Balance	<u>3,404,488</u>	<u>3,404,488</u>		<u>3,404,488</u>	<u>3,404,488</u>	
Ending Fund Balance	<u>\$ (919,513)</u>	<u>\$ 306,268</u>		<u>\$ 4,075,498</u>	<u>\$ 4,059,010</u>	
As a % of Annual Expenses	-4.6%	1.2%		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%	

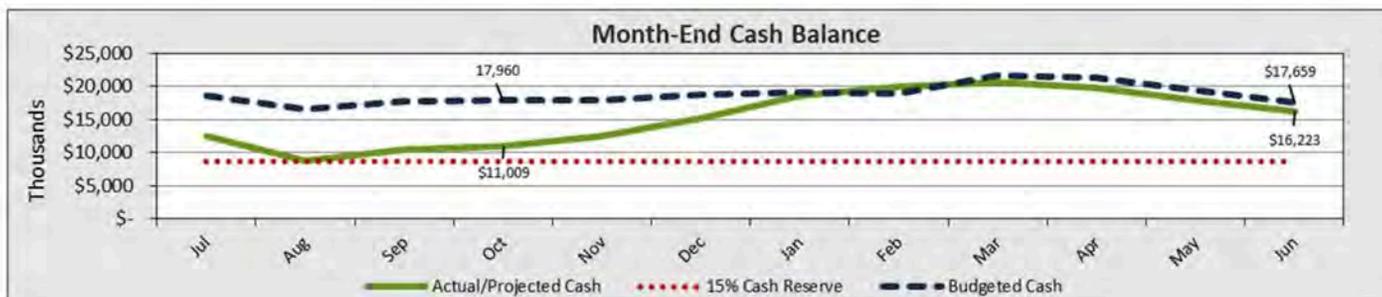


Cash Balance

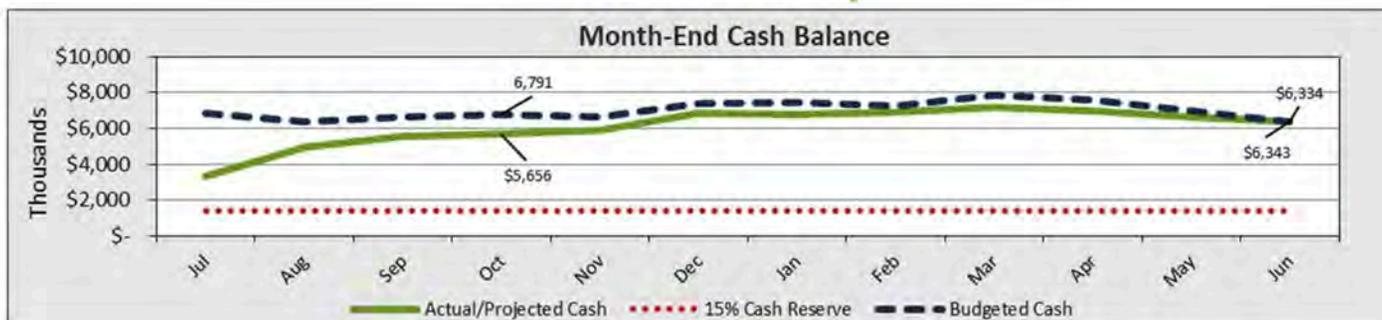


- Cash as of 10/31 totaled **\$28.7M**; **\$36.0M** currently projected for year-end

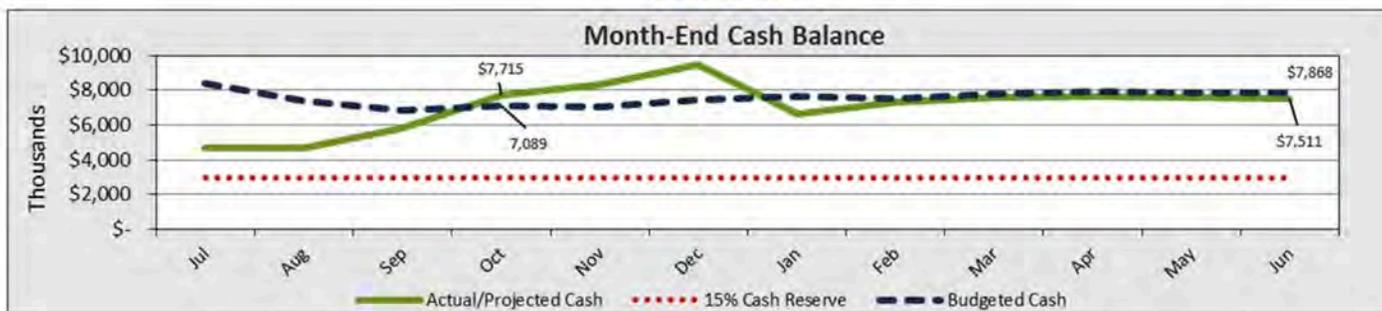
SoCal



Central Valley



NorCal





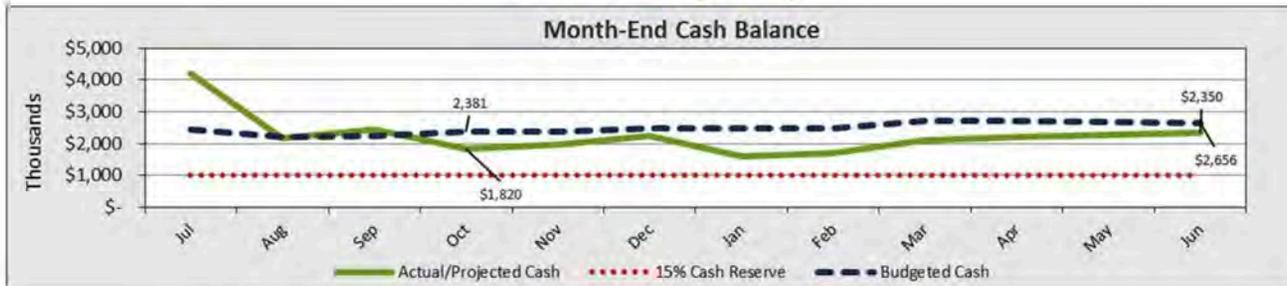
Cash Balance

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

North Bay



Monterey Bay



Central Coast



Appendix

- 1st 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>
_____	_____
Name	LaChelle Carter
_____	_____
Name	Name
_____	_____
Title	Director of Finance
_____	_____
Title	Title
_____	_____
Phone	949-245-7177
_____	_____
Phone	Phone
_____	_____
E-mail	lacarter@calca.connectionsacademy.o
_____	_____
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 #: 30-66464-0105765
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	1,736,281.46
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	9,263,805.66	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	1,130,890.95		1,130,890.95
Clerical and Office Salaries	2400	137,319.24		137,319.24	207,787.00		207,787.00	123,023.02	372,962.88	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	488,926.13	16,706.46	505,632.59	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	379,828.09	1,127,861.44
Total Employee Benefits		10,890,508.43	401,873.79	11,292,382.22	4,011,676.00		4,011,676.00	8,064,395.57	3,465,542.62	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	1,082,101.43		1,082,101.43
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	3,768,091.76	591,871.10	4,360,628.86
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		405,201.00	556,651.39		556,651.39
Dues and Memberships	5300	128,800.00		128,800.00	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	843,521.26	3,598,400.87
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		10,358,845.18	5,144,483.99	15,503,329.17	2,082,434.00	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 #: 30-66464-0105765
 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
6. Capital Outlay (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
7. Other Outgo										
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	7281-7289									
Transfers of Indirect Costs	7300-7399									
Debt Service:										
Interest	7438									
Principal (for modified accrual basis only)	7439									
Total, Other Outgo										
8. TOTAL EXPENDITURES		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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		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
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		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
F. FUND BALANCE, RESERVES										
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	18,635,964.78

**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

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)
A. REVENUES						
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. EXPENDITURES						
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

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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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	722.00	2,170.00	(230.00)	-9.58%
Total, Capital Outlay		2,400.00	722.00	2,170.00	(230.00)	-9.58%
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		70,942,436.23	23,867,610.00	58,141,521.65	(12,800,914.58)	-18.04%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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

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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2,317,705.83	(5,852,112.00)	4,014,098.87	1,696,393.04	73.19%
F. FUND BALANCE, RESERVES						
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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		49,627,343.69	8,514,177.96	58,141,521.65	53,467,005.78	54,535,029.78
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		4,014,098.87	0.00	4,014,098.87	10,004,046.97	10,005,405.57
F. FUND BALANCE, RESERVES						
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:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
_____	_____
Name	LaChelle Carter
_____	_____
Name	Director of Finance
_____	_____
Title	Title
_____	_____
Phone	949-245-7177
_____	_____
Phone	Phone
_____	_____
E-mail	lacarter@calca.connectionsacademy.o
_____	_____
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) 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	540,441.09	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	3,980,612.30	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				7,860.00		7,860.00	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	23,093.88	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	1,880.17	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	41,834.98	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	632,616.00	1,919,586.93
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	10,246.06		10,246.06
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	28,400.00		28,400.00	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	299,896.00	17,128.00	317,024.00	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 #: 54-71803-0112458
 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
6. Capital Outlay (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										
7. Other Outgo										
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										
8. TOTAL EXPENDITURES		11,101,572.70	1,564,890.97	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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		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
F. FUND BALANCE, RESERVES										
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

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)
A. REVENUES						
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. EXPENDITURES						
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

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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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		-	-	-	-	
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		12,666,263.67	3,951,775.00	9,239,480.34	(3,426,783.33)	-27.05%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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

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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		377,577.60	(1,600,933.00)	977,876.08	600,298.48	158.99%
F. FUND BALANCE, RESERVES						
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		
A. REVENUES						
1. LCFF Sources						
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
2. Federal Revenues						
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
3. Other State Revenues						
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
4. Other Local Revenues						
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
5. TOTAL REVENUES						
		8,786,167.42	1,431,189.00	10,217,356.42	10,511,828.17	10,617,542.25
B. EXPENDITURES						
1. Certificated Salaries						
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
2. Non-certificated Salaries						
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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		7,808,291.34	1,431,189.00	9,239,480.34	8,256,923.92	8,418,125.88
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		977,876.08	(0.00)	977,876.08	2,254,904.25	2,199,416.37
F. FUND BALANCE, RESERVES						
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

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

Charter School Name: California Connections Acader
(continued) Northern California
CDS #: 39-68650-0125849
Charter Approving Entity: Ripon Unified School District
County: San Joaquin
Charter #: 1398
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: <u>LaChelle Carter</u>	Title: <u>Director of Finance</u>

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	<u>LaChelle Carter</u> Name
_____ Title	<u>Director of Finance</u> Title
_____ Phone	<u>949-245-7177</u> Phone
_____ E-mail	<u>lacarter@calca.connectionsacademy.o</u> 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) 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	8086	2,920,438.63		2,920,438.63				2,302,586.96		2,302,586.96
Other LCFF Transfers	8091, 8097									
Total, LCFF Sources		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, 8260-8298									
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	17,624,767.87	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	26,840.55	1,194,623.15
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	1,413,885.58	11,686,276.65
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	489,163.58	124,350.58	593,514.18
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
6. Capital Outlay (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
7. Other Outgo										
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										
8. TOTAL EXPENDITURES		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	2,753,218.21	19,906,975.12
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		654,521.46	0.00	654,521.46	(4,564,693.00)	240,693.00	(4,324,000.00)	671,010.98	(0.00)	671,010.98
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		654,521.46	0.00	654,521.46	(4,564,693.00)	240,693.00	(4,324,000.00)	671,010.98	(0.00)	671,010.98
F. FUND BALANCE, RESERVES										
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)	4,075,498.98	(0.00)	4,075,498.98
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

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)
A. REVENUES						
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. EXPENDITURES						
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

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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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	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%
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		24,979,290.45	8,456,543.00	19,906,973.12	(5,072,317.33)	-20.31%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		654,521.46	(4,324,000.00)	671,010.96	16,489.50	2.52%
F. FUND BALANCE, RESERVES						
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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		17,153,756.91	2,753,216.21	19,906,973.12	18,005,702.09	18,362,257.38
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		671,010.96	(0.00)	671,010.96	3,171,623.03	3,079,769.89
F. FUND BALANCE, RESERVES						
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
Transfers to Charter Schools in Lieu of Property Taxes	8086	746,291.00		746,291.00	133,435.00		133,435.00	631,218.28		631,218.28
Other LCFF Transfers	8091, 8097									
Total, LCFF Sources		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	26,881.00	36,400.48	253,068.51	168,403.12
Total, Other State Revenues		37,414.06	275,112.45	312,526.51	12,579.00	39,460.00	26,881.00	36,400.48	253,068.51	285,469.99
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	143,882.64	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	7,643.00		7,643.00	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
6. Capital Outlay (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										
7. Other Outgo										
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										
8. TOTAL EXPENDITURES		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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		56,457.43	0.00	56,457.43	(386,025.00)	36,352.00	(349,673.00)	160,457.88	0.00	160,457.88
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		56,457.43	0.00	56,457.43	(386,025.00)	36,352.00	(349,673.00)	160,457.88	0.00	160,457.88
F. FUND BALANCE, RESERVES										
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	1,059,977.88	0.00	1,059,977.88
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	959,796.24

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 Dist
 County: Lake
 Charter #: 1653
 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)
A. REVENUES						
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. EXPENDITURES						
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 Dist
 County: Lake
 Charter #: 1653
 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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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		-	-	-	-	
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		2,442,021.36	785,093.00	2,003,632.26	(438,389.10)	-17.95%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 Dist
 County: Lake
 Charter #: 1653
 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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		56,457.43	(349,673.00)	160,457.86	104,000.43	184.21%
F. FUND BALANCE, RESERVES						
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 Distri
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		
A. REVENUES						
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. EXPENDITURES						
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 Distri
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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		1,679,869.82	323,762.44	2,003,632.26	1,857,469.48	1,894,716.50
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		160,457.86	0.00	160,457.86	398,189.19	341,263.91
F. FUND BALANCE, RESERVES						
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 Certification**

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

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: <u>LaChelle Carter</u>	Title: <u>Director of Finance</u>

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	<u>LaChelle Carter</u> Name
_____ Title	<u>Director of Finance</u> Title
_____ Phone	<u>949-245-7177</u> Phone
_____ E-mail	<u>lacarter@calca.connectionsacademy.o</u> 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) 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	9,349.00	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	197,175.48
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	26,727.39	122,399.56
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	(6,590.23)	708,295.48

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
6. Capital Outlay (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										
7. Other Outgo										
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										
8. TOTAL EXPENDITURES		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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		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
F. FUND BALANCE, RESERVES										
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)	548,838.28	0.00	548,838.28
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

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)
A. REVENUES						
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. EXPENDITURES						
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

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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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		-	-	-	-	
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		7,890,356.29	2,569,012.00	6,761,006.17	(1,129,350.12)	-14.31%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		178,357.13	(1,814,574.00)	228,993.28	50,636.14	28.39%
F. FUND BALANCE, RESERVES						
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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		5,924,993.18	836,012.99	6,761,006.17	6,371,506.40	6,497,197.40
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 #: 44-76432-0139410
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		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		228,993.28	0.00	228,993.28	699,810.07	883,370.53
F. FUND BALANCE, RESERVES						
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 - 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 LCFF Sources		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	122,927.80	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	(893.00)	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 #: 2831
 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
6. Capital Outlay (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										
7. Other Outgo										
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	7281-7289									
Transfers of Indirect Costs	7300-7399									
Debt Service:										
Interest	7438									
Principal (for modified accrual basis only)	7439									
Total, Other Outgo										
8. TOTAL EXPENDITURES		1,756,067.16	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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		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
F. FUND BALANCE, RESERVES										
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

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)
A. REVENUES						
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. EXPENDITURES						
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

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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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		-	-	-	-	
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		1,977,367.63	614,300.00	1,860,206.00	(117,161.63)	-5.93%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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

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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		34,513.55	(342,758.00)	188,903.99	154,390.44	447.33%
F. FUND BALANCE, RESERVES						
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		
A. REVENUES						
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. EXPENDITURES						
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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		1,629,217.31	230,988.69	1,860,206.00	1,855,233.72	1,892,430.74
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		188,903.99	(0.00)	188,903.99	299,119.96	259,688.34
F. FUND BALANCE, RESERVES						
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 Accruals	Annual Forecast	Original Budget Total	Favorable / (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	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)
Federal Revenue																
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	-	-	-	-	-	-	-	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
Other State Revenue																
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	-	-	-	1,124,598	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)
Other Local Revenue																
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	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	5,366	59,673	64,395	(4,722)
Total Revenue	1,093,947	3,851,707	7,756,387	5,313,457	5,650,937	6,806,200	6,616,118	5,592,719	4,855,097	3,879,759	2,856,360	2,856,360	5,026,575	62,155,621	73,260,142	(11,104,522)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	1,907,982	1,930,193	3,868,403	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	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	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	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	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	2,389,114	34,023,543	32,196,330	(1,827,213)
Classified Salaries																
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	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	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	36,025	495,886	137,319	(358,567)
	117,468	120,901	390,025	126,034	121,842	121,842	121,842	121,842	121,842	121,842	121,842	121,842	121,842	1,729,160	735,595	(993,565)
Benefits																
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	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	6,387	154,519	31,671	(122,847)
3311 Medicare	35,644	69,672	114,821	34,937	36,565	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	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	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	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	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	926,723	11,519,928	11,292,382	(227,546)
Books and Supplies																
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	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	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	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	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	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	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	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 Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																
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
Operations and Housekeeping																
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)
Facilities, Repairs and Other Leases																
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)	-	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
Professional/Consulting Services																
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	-	282,617	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	51,233	45,215	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
Depreciation																
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
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	5,706,728	3,750,421	10,280,142	4,130,319	4,135,979	4,132,269	4,177,449	4,183,523	4,134,356	4,164,864	4,600,869	4,600,869	143,733	58,141,522	70,942,436	12,800,915
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	2,317,706	1,696,393

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 Accruals	Annual Forecast
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	(2,526,778)	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	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	16,222,707		

Original Budget Total	Favorable / (Unfav.)
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.)	
ADA = 809.61																	
Revenues																	
State Aid - Revenue Limit																	
8011		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				406,815		539,335			539,335				(448,645)	1,035,841	3,002,510	(1,966,669)	
8019		(7,190)												(7,190)		(7,190)	
8096				126,787	39,401	39,401	39,401	39,401	30,845	15,422	15,422	15,422	15,422	376,824	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)	
Federal Revenue																	
8181					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						169,958								226,610	143,239	83,371	
8291						22,746								30,328	22,752	7,576	
8294					10,868									10,868	11,187	(319)	
					20,759	202,595	9,891	9,891	8,909	8,909	8,909	8,909	8,909	73,143	351,915	282,427	69,488
Other State Revenue																	
8311	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						28,553								28,553	28,252	301	
8560							55,234			55,234				169,085	201,593	(32,508)	
8599		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)	
Other Local Revenue																	
8660	26	28	64	51										169		169	
	26	28	64	51										169		169	
Total Revenue	34,699	472,907	507,871	1,335,365	843,089	1,592,812	1,006,368	832,221	922,226	541,617	367,469	367,469	1,393,244	10,217,356	13,043,841	(2,826,485)	
Expenses																	
Certificated Salaries																	
1100	323,387	338,108	316,679	312,163	279,316	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	15,105	13,827	741,300	13,475	15,789	15,789	15,789	15,789	15,789	15,789	15,789	15,789	15,789	910,020	1,017,134	107,114	
1200	41,368	45,680	128,432	44,561	36,630	36,630	36,630	36,630	36,630	36,630	36,630	36,630	36,630	553,084	369,894	(183,190)	
1300	31,106	36,957	104,427	31,831	28,112	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	407,030	359,847	359,847	359,847	359,847	359,847	359,847	359,847	359,847	359,847	5,417,186	5,284,338	(132,847)	
Classified Salaries																	
2100															25,301	25,301	
2200	1,198	1,198	4,066	1,198	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	16,289		(16,289)	
2300	13,394	13,393	44,895	13,310	11,847	11,847	11,847	11,847	11,847	11,847	11,847	11,847	11,847	179,768	72,893	(106,875)	
2400	5,318	5,901	17,145	6,854	5,426	5,426	5,426	5,426	5,426	5,426	5,426	5,426	5,426	78,624	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	18,352	274,684	120,732	(153,952)	
Benefits																	
3101	71,716	73,990	105,913	70,074	65,822	65,822	65,822	65,822	65,822	65,822	65,822	65,822	65,822	848,273	1,009,309	161,036	
3301	2,678	2,873	9,350	2,628	912	912	912	912	912	912	912	912	912	24,827	5,198	(19,628)	
3311	6,042	11,800	19,462	5,922	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	84,910	77,791	(7,119)	
3401	(2,889)	94,655	31,622	61,233	45,787	45,787	45,787	45,787	45,787	45,787	45,787	45,787	45,787	550,916	611,207	60,290	
3501	161	376	323	52	11,756	11,756	58,779	47,023	23,512	11,756	11,756	11,756	11,756	189,006	237,853	48,847	
3601	7,838	(401)		5,464	5,031	5,031	5,031	5,031	5,031	5,031	5,031	5,031	5,031	53,148	75,109	21,961	
3901	13,138	26,297	35,043	13,724	10,076	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	
Books and Supplies																	
4100	3,987	35,594	11,798	18,525	12,796	12,796	12,796	12,796	12,796	12,796	12,796	12,796	12,796	172,274	85,000	(87,274)	
4200															617,400	617,400	
4302	31,521	371	233	4,417	741			483	421	10,831	24,727	24,727		98,471	9,600	(88,871)	
4305	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	183	889	12,650	5,478	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	1,128	28,226	19,200	(9,026)	
4311		1,335	82	9	342	342	342	342	342	342	342	342		4,163	5,800	1,637	
4400	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.)
Subagreement Services																
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
Operations and Housekeeping																
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)
Facilities, Repairs and Other Leases																
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)
Professional/Consulting Services																
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
Depreciation																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	743,895	803,743	1,710,960	693,177	630,408	633,925	675,555	665,022	641,582	650,658	685,869	685,869	18,819	9,239,480	12,666,264	3,426,783
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	377,578	600,298
														10.6%		

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 Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 1738.90																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	769,844	769,844	1,385,720	1,693,428	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)
Federal Revenue																
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
Other State Revenue																
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)
Other Local Revenue																
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	283	-	1,978	3,259	(1,280)
	-	19,971	17	-	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	-	43,406	35,419	7,988
Total Revenue	74,812	871,806	911,853	2,274,072	2,111,353	2,503,866	2,422,374	2,093,506	1,654,750	1,687,020	1,358,153	1,357,870	1,256,550	20,577,984	25,633,812	(5,055,828)
Expenses																
Certificated Salaries																
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	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	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	81,085	1,194,423	796,988	(397,435)
1300 Administrators' Salaries	65,323	77,609	219,295	65,846	62,228	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	796,561	11,685,277	11,385,843	(299,434)
Classified Salaries																
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	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	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	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	40,624	593,514	260,134	(333,380)
Benefits																
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	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	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	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	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	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	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	22,886	368,308	92,422	(275,886)
	706,710	447,036	425,778	337,711	310,890	310,890	358,066	346,272	322,684	310,890	310,890	310,890	310,890	3,998,704	4,148,243	149,539
Books and Supplies																
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	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	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	2,498	63,139	54,500	(8,639)
4311 Business Meals	-	3,209	325	883	757	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	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	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 Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																
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
Operations and Housekeeping																
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	338	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)
Facilities, Repairs and Other Leases																
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)
Professional/Consulting Services																
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
Depreciation																
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
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,585,478	1,768,899	3,615,042	1,487,124	1,499,876	1,386,481	1,432,972	1,421,178	1,436,949	1,419,263	1,419,263	1,419,263	15,187	19,906,974	24,979,290	5,072,317
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	654,521	16,489
														3.3%		

CalOps NorCal

Monthly Cash Flow/Forecast FY24-25

Revised 12/2/24

ADA = 1371.02



Cash Flow Adjustments

Monthly Surplus (Deficit)

Cash flows from operating activities

Depreciation/Amortization

Public Funding Receivables

Grants and Contributions Rec.

Due To/From Related Parties

Prepaid Expenses

Other Assets

Accounts Payable

Accrued Expenses

Other Liabilities

Deferred Revenue

Cash flows from investing activities

Purchases of Prop. And Equip.

Notes Receivable

Cash flows from financing activities

Proceeds from Factoring

Payments on Factoring

Proceeds(Payments) on Debt

Total Change in Cash

Cash, Beginning of Month

Cash, End of Month

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals
Monthly Surplus (Deficit)	(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
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	
Public Funding Receivables	4,520,527	-	293,717	3,094,054	-	-	(3,574,066)	-	-	-	-	-	(1,256,550)
Grants and Contributions Rec.	4,690	1,787	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	1,639,913	1,835,463	3,562,774	(1,789,532)	-	-	-	-	-	-	-	-	-
Prepaid Expenses	243,093	22,205	(1,250)	(10,685)	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(874,896)	236,015	21,525	(228,932)	-	-	-	-	-	-	-	-	15,187
Accrued Expenses	(1,917,856)	(1,222,082)	-	(700)	-	-	-	-	-	-	-	-	-
Other Liabilities	52,346	13,420	13,420	24,155	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	(210,217)	-	-	(210,217)	-	-	(1,261,300)
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	

Annual Forecast	671,011
	3,077,682
	6,477
	5,248,618
	259,363
	(831,101)
	(3,140,638)
	103,341
	(1,681,733)

Original Budget Total	Favorable / (Unfav.)
Cert.	Instr.
65.8%	83.5%
6,620,502	711,492

Pupil:Teacher Ratio	20.39 :1
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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.)
ADA = 157.98																
Revenues																
State Aid - Revenue Limit																
8011 LCF 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)
Federal Revenue																
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
Other State Revenue																
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				17,991	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)
Other Local Revenue																
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)
Total Revenue	7,078	74,424	125,560	228,358	199,062	233,374	229,202	189,062	192,922	181,346	141,206	141,206	221,289	2,164,090	2,498,479	(334,389)
Expenses																
Certificated Salaries																
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	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	3,548	165,113	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	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	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	80,852	1,153,791	1,035,077	(118,715)
Classified Salaries																
2100 Instructional Salaries															4,956	4,956
2200 Support Salaries	240	240	814	239	242	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	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	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	4,123	58,560	23,649	(34,911)
Benefits																
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	15,601	189,149	197,700	8,551
3301 OASDI	535	575	1,870	526	216	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	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	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	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	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	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	34,462	438,196	417,947	(20,249)
Books and Supplies																
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	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	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	253	5,876	3,700	(2,176)
4311 Business Meals		261	21	22	77	77	77	77	77	77	77	77	77	919	200	(719)
4400 Noncapitalized Equipment	87	964	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.)
Subagreement Services																
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	(750)	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
Operations and Housekeeping																
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)
Facilities, Repairs and Other Leases																
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)
Professional/Consulting Services																
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	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
Depreciation																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	148,234	158,061	342,620	136,178	143,755	143,669	157,766	154,303	147,194	143,182	143,182	143,182	42,308	2,003,632	2,442,021	438,389
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	56,457	104,000

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.)
Revenues																
State Aid - Revenue Limit																
8011		170,086	170,086	306,155	311,139	311,139	311,139	311,139	215,912	215,912	215,912	215,912	215,913	2,970,444	3,399,520	(429,076)
8012				28,019		24,059			24,059				20,099	96,236	112,004	(15,768)
8096					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)
Federal Revenue																
8181					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						58,671							19,557	78,228	45,923	32,305
8291						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
Other State Revenue																
8311	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						20,973								20,973	20,752	221
8560							38,221			38,221				131,362	139,445	(8,083)
8598				(26,105)										(26,105)		(26,105)
8599		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)
Other Local Revenue																
8660		4,111	541	544	857	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	857	12,054	10,286	1,767
Total Revenue	24,252	200,776	216,608	312,802	641,874	755,985	732,499	641,874	903,205	658,568	567,944	567,944	765,668	6,989,999	8,068,713	(1,078,714)
Expenses																
Certificated Salaries																
1100	210,202	204,499	205,845	202,910	217,000	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	9,816	8,986	481,844	8,757	12,267	12,267	12,267	12,267	12,267	12,267	12,267	12,267	12,267	607,535	702,557	95,021
1200	26,889	29,394	83,481	28,965	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458	396,394	255,494	(140,900)
1300	20,219	24,022	67,877	20,690	21,840	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	279,565	3,870,916	3,650,007	(220,909)
Classified Salaries																
2100															17,476	17,476
2200	779	779	2,643	779	838	838	838	838	838	838	838	838	838	11,684		(11,684)
2300	8,705	8,706	29,182	8,651	9,204	9,204	9,204	9,204	9,204	9,204	9,204	9,204	9,204	128,876	50,349	(78,527)
2400	3,457	3,835	11,145	4,455	4,215	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	14,257	197,175	83,392	(113,783)
Benefits																
3101	46,615	48,094	68,844	45,549	55,598	55,598	55,598	55,598	55,598	55,598	55,598	55,598	55,598	653,890	697,151	43,261
3301	1,741	1,867	6,077	1,708	767	767	767	767	767	767	767	767	767	17,529	3,591	(13,939)
3311	3,926	7,670	12,650	3,849	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	63,297	53,732	(9,565)
3401	(1,544)	66,060	22,460	42,952	35,572	35,572	35,572	35,572	35,572	35,572	35,572	35,572	35,572	414,502	417,340	2,837
3501	105	245	210	34	11,130	11,130	55,651	44,521	22,261	11,130	11,130	11,130	11,130	178,678	204,261	25,583
3601	6,961	(2,127)		3,552	4,249	4,249	4,249	4,249	4,249	4,249	4,249	4,249	4,249	42,374	51,879	9,505
3901	8,539	17,093	22,778	8,920	8,509	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	120,225	1,495,670	1,457,582	(38,088)
Books and Supplies																
4100	2,592	23,136	7,669	12,041	9,941	9,941	9,941	9,941	9,941	9,941	9,941	9,941	9,941	124,969	61,600	(63,369)
4200															417,600	417,600
4302	20,525	256	146	682	520			277	269	387	387	387	387	76,502	39,500	(37,002)
4305	84,452	10,659	5,944	16,514	17,430	17,430	17,430	17,430	17,430	17,430	17,430	17,430	17,430	257,006	498,900	241,894
4310		119		3,562	877	877	877	877	877	877	877	877	877	19,614	14,200	(5,414)
4311		760	4	6	266	266	266	266	266	266	266	266	266	2,896	4,200	1,304
4400	284	1,499	240	(35)	57			30	29	42	42	42	42	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

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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.)
Subagreement Services																
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
Operations and Housekeeping																
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)
Facilities, Repairs and Other Leases																
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)
Professional/Consulting Services																
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	6,800	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
Depreciation																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	499,378	501,376	1,116,468	451,790	496,580	495,553	539,833	529,377	509,454	495,259	495,259	495,259	135,422	6,761,006	7,890,356	1,129,350
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	178,357	50,636



CalOps Monterey Bay

Monthly Cash Flow/Forecast FY24-25

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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 Accruals
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
Cash flows from operating activities													
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Funding Receivables	2,051,172	28,087	76,522	58,829	-	-	(778,198)	-	-	-	-	-	(765,668)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	518,040	(1,451,578)	1,104,190	(475,492)	-	-	-	-	-	-	-	-	-
Prepaid Expenses	88,642	2,812	-	(3,307)	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(113,810)	76,768	6,233	(74,146)	-	-	-	-	-	-	-	-	135,422
Accrued Expenses	(14,054)	(407,067)	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	13,218	4,040	4,040	7,271	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	(52,403)	-	-	(52,403)	-	-	(314,421)
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	
Cash, End of Month	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	2,350,469	

Annual Forecast
228,993
670,744
(304,840)
88,147
30,467
(421,121)
28,569
(419,228)

Original Budget Total	Favorable / (Unfav.)
Cert.	Instr.
67.4%	83.9%
2,213,386	273,799

Pupil:Teacher Ratio
20.49 :1

CalOps Central Coast

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 Forecast Total	Favorable / (Unfav.)
ADA = 137.47																
Revenues																
State Aid - Revenue Limit																
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	27,493	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
Federal Revenue																
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
Other State Revenue																
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	-	-	-	-	-	-	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	626	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
Other Local Revenue																
8660 Interest Revenue	-	1,489	-	3,825	877	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	877	12,328	10,521	1,807
Total Revenue	49,244	48,671	93,529	80,098	160,308	192,688	181,884	160,308	285,585	201,522	179,946	179,946	235,384	2,049,110	2,011,881	37,229
Expenses																
Certificated Salaries																
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	62,758	688,346	800,197	(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	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	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	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	80,852	1,020,157	926,121	94,036
Classified Salaries																
2100 Instructional Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,434	4,434
2200 Support Salaries	180	180	610	180	242	242	242	242	242	242	242	242	242	3,089	-	(3,089)
2300 Classified Administrators' Salaries	2,009	2,009	6,734	1,995	2,662	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	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	4,123	52,167	21,159	31,007
Benefits																
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	17,645	189,410	176,889	12,520
3301 OASDI	402	431	1,403	394	242	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	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	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	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	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	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	37,161	430,668	374,211	56,457
Books and Supplies																
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	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	5,041	66,261	114,900	48,639
4310 Office Expense	28	122	1,944	822	253	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	77	308	1,000	192
4400 Noncapitalized Equipment	65	346	55	(9)	14	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/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 Forecast Total	Favorable / (Unfav.)
Subagreement Services																
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
Operations and Housekeeping																
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)
Facilities, Repairs and Other Leases																
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)
Professional/Consulting Services																
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	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	48,600	48,000	600
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
Depreciation																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	136,078	114,938	260,000	103,284	146,276	146,035	160,131	156,763	150,951	146,508	146,508	146,508	46,227	1,860,206	1,977,368	117,162
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	168,904	34,514	154,390
														9.2%		

**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
Revenue							
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
Total Revenue	5,313,457	6,292,852	(979,395)	18,015,498	17,015,825	999,673	73,260,142
Expenses							
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
Total Expenses	4,130,319	5,765,479	(1,635,159)	23,867,610	22,184,970	1,682,640	70,942,436
Change in Net Assets	1,183,138			(5,852,112)			
Net Assets, Beginning of Period	10,493,691			17,528,942			
Net Assets, End of Period	\$ 11,676,829			\$ 11,676,829			

**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
Revenue							
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)	287,428
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
Total Revenue	1,335,365	954,192	381,174	2,350,842	2,673,801	(322,960)	13,043,841
Expenses							
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	44,563	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	94,334	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	61,253	50,934	10,299	184,622	209,736	(19,114)	611,407
State Unemployment Insurance, certificated positions	52	11,893	(11,841)	932	47,570	(46,639)	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 Material	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)	174,070
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	(934)	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	39,500
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	300	(300)	244	400	(156)	1,200
Communications	476	200	277	2,717	800	1,916	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)	104,793	22,033	82,760	66,100
Total Expenses	693,178	963,993	(270,815)	3,951,778	3,688,583	263,195	12,666,264
Change in Net Assets	642,187			(1,600,937)			
Net Assets, Beginning of Period	1,552,575			3,795,699			
Net Assets, End of Period	\$ 2,194,762			\$ 2,194,762			

**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
Revenue							
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
Total Revenue	2,274,072	2,308,828	(34,756)	4,132,543	5,069,052	(936,508)	25,633,812
Expenses							
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
Total Expenses	1,487,125	2,091,394	(604,269)	8,456,545	8,167,272	289,272	24,979,290
Change in Net Assets	786,947			(4,324,001)			
Net Assets, Beginning of Period	(1,706,460)			3,404,488			
Net Assets, End of Period	\$ (919,513)			\$ (919,513)			

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
Revenue							
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
Total Revenue	228,358	218,624	9,733	435,420	511,878	(76,459)	2,498,479
Expenses							
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
Total Expenses	136,178	195,998	(59,819)	785,094	755,129	29,965	2,442,021
Change in Net Assets	92,179			(349,674)			
Net Assets, Beginning of Period	457,667			899,520			
Net Assets, End of Period	\$ 549,846			\$ 549,846			

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
Revenue							
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
Total Revenue	312,802	694,949	(382,147)	754,438	1,773,006	(1,018,567)	8,068,713
Expenses							
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
Total Expenses	451,790	638,852	(187,062)	2,569,012	2,455,280	113,732	7,890,356
Change in Net Assets	(138,988)			(1,814,574)			
Net Assets, Beginning of Period	(1,355,941)			319,645			
Net Assets, End of Period	\$ (1,494,929)			\$ (1,494,929)			

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
Revenue							
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	5,746	5,873	(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
Total Revenue	80,098	172,762	(92,665)	271,542	441,006	(169,464)	2,011,881
Expenses							
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)	5,483	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)	5,944	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
Total Expenses	103,284	161,804	(58,520)	614,300	621,779	(7,479)	1,977,367
Change in Net Assets	(23,186)			(342,758)			
Net Assets, Beginning of Period	(62,839)			256,733			
Net Assets, End of Period	\$ (86,025)			\$ (86,025)			

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

	Southern California	Central Valley	Southern California	North Bay	Monterey Bay	Central Coast	Total
Assets							
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
Total Assets	\$ 22,333,370	\$ 4,318,011	\$ 3,265,074	\$ 1,156,941	\$ (721,351)	\$ 194,482	\$ 30,546,528
Liabilities							
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
Total Liabilities	10,656,541	2,123,249	4,184,587	607,095	773,579	280,507	18,625,557
Net Assets, End of Period	11,676,829	2,194,762	(919,513)	549,846	(1,494,929)	(86,025)	11,920,970
Liabilities & Net Assets	\$ 22,333,370	\$ 4,318,011	\$ 3,265,074	\$ 1,156,941	\$ (721,351)	\$ 194,482	\$ 30,546,528

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
Cash Flows from Operating Activities							
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)
Total Cash Flows from Operating Activities	602,241	99,760	1,879,978	304,030	(625,833)	116,143	2,376,318
Cash Flows from Investing Activities							
Purchases of Property & Equipment	(5,900)	0	0	0	0	0	(5,900)
Total Cash Flows from Investing Activities	(5,900)	0	0	0	0	0	(5,900)
Change in Cash and Cash Equivalents	596,341	99,760	1,879,978	304,030	(625,833)	116,143	2,370,418
Cash & Cash Equivalents, Beginning of Period	10,412,768	5,556,134	5,834,768	1,146,399	2,445,985	948,580	26,344,634
Cash & Cash Equivalents, End of Period	\$ 11,009,109	\$ 5,655,894	\$ 7,714,745	\$ 1,450,428	\$ 1,820,152	\$ 1,064,723	\$ 28,715,052

**Southern California
Accounts Payable Aging
10/31/2024**

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

**Central Valley
Accounts Payable Aging
10/31/2024**

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

**Northern California
Accounts Payable Aging
10/31/2024**

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

North Bay
Accounts Payable Aging
10/31/2024

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

**Monterey Bay
Accounts Payable Aging
10/31/2024**

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

**Central Coast
Accounts Payable Aging
10/31/2024**

Vendor Name	Invoice/Credit Number	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			-	-	-	-	-	-
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	Chloee 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	Julianna 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	Rachiel 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	AspireEDU 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	TTCASUCCESS	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	Jamnia 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)
Total Disbursements				\$ 4,319,506.44

**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				\$ 5,638.00

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
Total Disbursements				\$ 4,023.90

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			\$	740.00

**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	\$ 4,735.00

**Central Coast
Check Register
For the period ended October 31, 2024**

<u>Check Number</u>	<u>Vendor Name</u>	<u>Transaction Description</u>	<u>Check Date</u>	<u>Check Amount</u>
---------------------	--------------------	--------------------------------	-------------------	---------------------

Total Disbursements \$ -



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

Section: III. Oral Reports
Item: E. Educational Services Report
Purpose: FYI
Submitted by:
Related Material: 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	24
Pass Rate	89%



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.

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)

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

DRAFT



California Online Public Schools

California Online Public Schools

Minutes

California Online Public Schools (CalOPS) Board Meeting

Date and Time

Tuesday 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

Join Zoom Meeting

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

Meeting ID: 928 4357 6813

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

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

Directors Present

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

D. Rivas Aye

E. Wickliffe Aye

M. Henjum Aye

E. Pavlich Absent

A. Puisipher 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 11/8/2024

NEW ADDENDA		
2024-25 SERVICE PROVIDERS/CONTRACTS	Addendum Notes	Addendum Status
Mindful Neuron Psychological Center, PC	IEP attendance	FULLY EXECUTED 11/13/2024
EECS (Effectual Educational Consulting Services)	IEP attendance and in-person services travel time	FULLY EXECUTED 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: _____
Printed Name: Dr. Heather Alvarado, Ph.D.
Title: Chief Clinical Director
NPA/S: N/A
Dated: 11/13/2024

Signed by: Phil Wenker
Signature: _____
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
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 (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"

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
www.mindfulneuron.org

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: Rhawnda Bochum
 Signature: _____
 Printed Name: Rhawnda Bochum
 Title: Operations Manager
 NPA/S: EECS
 Dated: 11/14/2024

Signed by: Phil Wenker
 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*
52DBB4300BE14E4...

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)

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



California Online Public Schools

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)

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



2024-2025 PURCHASE ORDER

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

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

Requester: Than Short

Department: Elementary

Intent/Purpose: Math student materials - Books

DocuSigned by:
Signature: _____ **Date:** 11/06/2024

F27184528642492..

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 - 0.00%	-	-	\$ 1,452.50	1	\$ 1,452.50

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

	
<h2>PRIMARY MATHEMATICS Singapore Math</h2>	
<p>800 Westchester Ave. Suite N-641 Rye Brook, NY 10573 USA Telephone 914-332-8888 E-mail: Customerservice@marshallcavendish.com Tax ID Number: 13-2651813</p>	
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:	
Payment Terms - INVOICED WHEN SHIPPED	
<p>School Orders: School orders are accepted two ways</p> <ul style="list-style-type: none"> • Authorized purchase order • Authorized Marshall Cavendish Order Form (subject to Marshall Cavendish Education approval) <p>Pre-Paid Orders:</p> <ul style="list-style-type: none"> • Please contact customersevice@marshallcavendish.com <p>Terms:</p> <ul style="list-style-type: none"> • 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. <p>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</p>	

Primary Mathematics - Singapore Math				
Title	ISBN	Quantity	Price	Total
PRE-K Earlybird Mathematics				
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
G R A D E K Primary Math 2022 Edition				
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
G R A D E 1 Primary Math 2022 Edition				
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
G R A D E 2 Primary Math 2022 Edition				
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
G R A D E 3 Primary Math 2022 Edition				

Account number 84735996

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)



2/12/2020

Page 4 of 4

 **PHILADELPHIA INSURANCE COMPANIES**

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

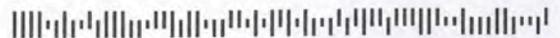
MB 01 002912 90410 H 14 D



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:	\$82,120.42

Remittance Amount: \$



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

02007472128 00000084735996 8 20241101 20241122 00000008212042



PHILADELPHIA
INSURANCE COMPANIES

A Member of the Tokio Marine Group

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

Balance breakdown

Amount	Due date
\$82,120.42	11/22/2024
\$0.00	Past due Pay immediately
\$82,120.42	Total due

\$82,120.42

Amount reflects both Past Due and Current Balance

PHLY.com

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

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 (\$)
84735996 California Online Public Schools									
Specialty School Umbrella	PHUB884633-001	10/01/24 - 25 25% Down & 11 Monthly Installments	48,678.00	0.00	15,488.46 1 of 11	0.00	0.00	0.00	15,488.46
Fees									
	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	PHSD1830507-001	10/01/24 - 25 25% Down & 11 Monthly Installments	84,444.00	0.00	26,868.55 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 25% Down & 11 Monthly Installments	124,955.00	0.00	39,758.41 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
									Total Balance: 82,120.42

Payments will be allocated towards these charges first

Applications, policy forms, risk management services, and claims management services are available at www.phily.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

Direct billing inquiries to 844-325-1836.
Please pay your bill online at CLAAconnect.com/billpay - CLA's preferred method of payment.
 Finance charges will be assessed at 1.25% monthly, 15% annually.

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

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
Invoice Total	\$30,572.85

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

California Online Public Schools
538834

Coverage	Total
ACCIDENT	\$3,276.47
ACCIDENT	\$0.00
HOSPITAL	\$2,209.29
HOSPITAL	\$0.00
CRITICAL ILLNESS	\$3,015.60
METLIFE LEGAL PLANS	\$4,938.12
BASIC LIFE	\$7,632.92
DHMO:CA	\$3,018.88
DHMO:TX	\$0.00
DENTAL	\$24,823.51
DEPENDENT AD&D	\$0.00
DEPENDENT LIFE	\$0.00
LONG TERM DISABILITY	\$7,898.38
OPTIONAL AD&D	\$280.84
OPTIONAL LIFE	\$3,171.02
PERSONAL AD&D	\$1,065.42
SHORT TERM DISABILITY	\$1,267.57
VISION	\$6,261.91
IPP	\$4,822.00
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 Arina.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 #5388834"

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, 5388834

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
Total Claims Funding and Adjustments	\$283,347.82

Scheduled Transfer

Total Premium Transfer Scheduled(2)	\$127,681.71
Total Claims Funding and Adjustments Transfer Scheduled	\$283,347.82
Total Transfer(3)	\$411,029.53

(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

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

*** 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
Totals:					\$129,645.61	(\$1,963.90)	\$127,681.71

- (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 Cvrge	Medical	Amount Due (1)	Claims Funding (3)	Total (4)	C.L. (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	Afunada, 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	Atiuno, 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	Belar, Srnantha	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	Bennetof, Kimberley	0001	A001	MHDP0004	E+FAM	\$795.78	\$795.78	\$1,500.54	\$2,296.32	
110437825	Bernard-Joseph, Shouna	0001	A001	MHDP0004	E+FAM	\$795.78	\$795.78	\$1,500.54	\$2,296.32	
110437762	Bertram, 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	Bouillere, 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	Brulce, 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	Carlou, Leali	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, Carl	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, Kyra	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, Shalaya	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, Halel	0001	A001	MOAP0100	E+S	\$589.24	\$589.24	\$1,498.49	\$2,087.73	
110437925	Durau, 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, Branne	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-Seannon, 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	Ghngoor, 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, Catanna	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, Kristie	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, Mandy	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, Leeanu	0001	A001	MOAP0100	E+FAM	\$767.79	\$767.79	\$1,952.58	\$2,720.37
110437876	Hekey, 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, Demma	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	Khan, Thavy	0001	A001	MOAP0100	E+S	\$589.24	\$589.24	\$1,498.49	\$2,087.73
110437886	Kidd, Isaiar	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	Koht, 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, Anulya	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	Lasorge, 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	Lee, Ashley	0001	A001	MHDP0004	E+FAM	\$795.78	\$795.78	\$1,500.54	\$2,296.32
110437726	Leung, Rota	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, Candace	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	Maram, 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	McGibney, Eva	0001	A001	MHDP0004	EEO	\$264.38	\$264.38	\$498.52	\$762.90
110437955	Meinturf, 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	Mikolka, 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	Naboli, Candace	0001	A001	MOAP0100	E+C	\$487.21	\$487.21	\$1,239.01	\$1,726.22
110437867	Nuus, 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	Ofogbu, Bradley	0001	A001	MOAP0100	EEO	\$255.08	\$255.08	\$648.70	\$903.78
110437765	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	Penia, 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	Qawasni, 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	Rames, Lindsey	0001	A001	MHDP0004	E+FAM	\$795.78	\$795.78	\$1,500.54	\$2,296.32
110437732	Renpe, Sheri	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	Schueringer, 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	Seidati, 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, Thannette	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	Skremitt, 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	Stautou, 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, Francesca	0001	A001	MHDP0004	E+FAM	\$795.78	\$795.78	\$1,500.54	\$2,296.32
110437838	Van Duyu, 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	Vishnan, Ayesha	0001	A003	MOAP0100	EEO	\$255.08	\$255.08	\$648.70	\$903.78
110437932	Walpepoh, Kashaokiwiki	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, Lyndae	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, Shanna	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	Zeeu, Jame	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
Totals:						\$129,645.61	\$129,645.61	\$288,060.58	\$417,706.19

(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

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

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-L(2)
Changes	110437872	Deans, Kyra	07/01/24	E-FAM	E-FAM	MOAP0100	MOAP0100	\$0.00	\$0.00	\$0.00	\$0.00	
	110437939	Madsen, Cardice	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	Stokoy, Maric	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

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
Speech-language pathology services SoCal (09/01/2024 - 09/30/2024)	\$40,461.27
Speech-language pathology services NorCal (09/01/2024 - 09/30/2024)	\$11,506.62
Speech-language pathology services Central Valley (09/01/2024 - 09/30/2024)	\$10,811.23
Speech-language pathology services Central Coast (09/01/2024 - 09/30/2024)	\$1,008.56
Speech-language pathology services Monterey Bay (09/01/2024 - 09/30/2024)	\$2,503.28
Speech-language pathology services 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/vzwsu-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.milestonetherapygroup.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

Thank you for your business!

Page 2 of 2 for Invoice #1183

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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

** 00000000

448592790004883611396682113966829

PLEASE TEAR PAYMENT COUPON AT PERFORATION

STATEMENT MESSAGES

COMMERCIAL ACCOUNT SUMMARY

ORGANIZATION NAME: CALOPS
 ACCOUNT NUMBER: 4485927900048836

CLOSING DATE 10-31-24
 CREDIT LIMIT 1,000,000
 AVAILABLE CREDIT 886,033

FOR CUSTOMER SERVICE CALL:
 1-800-316-6056
 FOR TTY/TDD SERVICE CALL:
 1-800-955-8060

SEND BILLING INQUIRIES TO:
 JPMORGAN CHASE BANK NA
 COMMERCIAL CARD SOLUTIONS
 P.O. BOX 2015
 MAIL SUITE IL1-6225
 ELGIN, IL 60121

PREVIOUS BALANCE	123,840.06
PURCHASES AND OTHER CHARGES	116,470.92
CASH ADVANCES	.00
CREDITS	2,504.10
PAYMENTS	123,840.06-
LATE PAYMENT CHARGES	.00
CASH ADVANCE FEE	.00
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
4485-9279-0004-8836

TOTAL COMMERCIAL ACTIVITY
\$123,840.06CR

ACCOUNTING CODE:

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-25	10-25		AUTO PAYMENT DEDUCTION	123,840.06CR

INDIVIDUAL CARDHOLDER ACTIVITY

RICHARD SAVAGE
4485-9200-2831-6078

CREDITS \$0.00 **PURCHASES** \$4,632.29 **CASH ADV** \$0.00 **TOTAL ACTIVITY** \$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 P.O.S.: 7910 SALES TAX: 0.00	3,606.71
10-03	10-01	24701774276430900743483	ON CALL EVENT RENTALS 657-2145313 CA 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 P.O.S.: 20241022105003393 SALES TAX: 0.00	891.36
Total Travel Activity				\$891.36

SHERYL MOSSO
4485-9200-3490-0998

CREDITS \$0.00 **PURCHASES** \$39.92 **CASH ADV** \$0.00 **TOTAL ACTIVITY** \$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 P.O.S.: z4Y/UwPbkiUGNDWCD SALES TAX: 1.89	29.97
10-18	10-16	24692164291100655013228	MARRIOTT GASLAMP QUART SAN DIEGO CA 5336 ARRIVAL: 10-15-24	9.95
Total Travel Activity				\$39.92

THANETTE SHORT
4485-9200-4711-7077

CREDITS \$0.00 **PURCHASES** \$78.37 **CASH ADV** \$0.00 **TOTAL ACTIVITY** \$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 P.O.S.: sOBgV8WR6QITRMDMO SALES TAX: 1.53	21.37

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
Total Travel Activity				\$78.37
HILARY BESSETTE 4485-9200-8762-2960			CREDITS \$0.00	PURCHASES \$1,245.69
			CASH ADV \$0.00	TOTAL ACTIVITY \$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 P.O.S.: 00070904020709150581aa SALES TAX: 0.00	70.26
10-16	10-14	24692164289108797001369	TST*UNION KITCHEN & TAP SAN DIEGO CA P.O.S.: HXabgKSvugO00YLmP SALES TAX: 24.33	398.50
10-17	10-15	24692164290109443033944	TST*RUSTIC ROOT SAN DIEGO CA P.O.S.: 00101597020728327626aa SALES TAX: 0.00	603.77
10-18	10-16	24692164291100327468727	TST*CAFE SEVILLA - SAN D SAN DIEGO CA P.O.S.: 00055040020743266727aa SALES TAX: 0.00	88.72
10-21	10-17	24000974292521106388018	SHAKE SHACK - ATL 303-3426825 GA P.O.S.: 0000733996 SALES TAX: 0.00	23.54
10-21	10-17	24034544292003850580950	99009 - BUFFALO AIRPORT BUFFALO NY P.O.S.: P71140649 SALES TAX: 1.83	60.90
Total Travel Activity				\$1,245.69
RICARDO ROMERO 4485-9200-9654-8339			CREDITS \$0.00	PURCHASES \$1,374.65
			CASH ADV \$0.00	TOTAL ACTIVITY \$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 P.O.S.: 2468188713000 SALES TAX: 0.00	95.69
10-04	10-02	24692164277107951514245	TST*POACHED NEIGHBORHOOD IRVINE CA P.O.S.: KUIgxUq9SmylqMXtx SALES TAX: 3.28	53.66
10-04	10-02	24692164277108267348104	RENAISSANCE NEWPORT BE NEWPORT BEACH CA 8568 ARRIVAL: 10-01-24	347.11
10-18	10-17	24137464291100337369003	TST* LUPE'S MEXICAN - ALI ALISO VIEJO CA 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 37803 ARRIVAL: 10-16-24	784.40
Total Travel Activity				\$1,374.65
FINANCE DEPARTMENT 4485-9201-0377-7327			CREDITS \$2,504.10	PURCHASES \$103,779.07
			CASH ADV \$0.00	TOTAL ACTIVITY \$101,274.97
ACCOUNTING CODE:				

ACCT. NUMBER: 4485 9279 0004 8836	CALOPS
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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 P.O.S.: P15rt8X8 SALES TAX: 0.00	500.00
10-01	09-30	24692164274105421012512	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15scQ6o SALES TAX: 0.00	500.00
10-01	09-30	24692164274105490004929	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15spW1X SALES TAX: 0.00	500.00
10-01	09-30	24692164274105624497718	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15sBGUF SALES TAX: 0.00	500.00
10-01	10-01	24692164275105816519195	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15t87Bj SALES TAX: 0.00	500.00
10-01	10-01	24793384275001500396085	FACEBK *SUZQHAG462 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-02	10-01	24036294275714990343239	TIKTOK ADS 656-950-4420 CA P.O.S.: AQYAAKCKGMN40065 SALES TAX: 0.00	98.85
10-02	10-01	24036294275742051606582	VISTAPRINT 866-207-4955 MA P.O.S.: VP_NQHXLX83H SALES TAX: 40.44	562.43
10-02	10-01	24204294275001429472078	LINKEDIN ADS 9940095886 855-6535653 CA P.O.S.: LinkedIn Ads 9940095886 SALES TAX: 0.00	14.83
10-02	10-02	24204294275002022948043	SPOTIFY AD STUDIO 877-7781161 NY P.O.S.: P305C82CA6 SALES TAX: 0.00	523.44
10-02	10-01	24692164275106186740668	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15tVC2h SALES TAX: 0.00	500.00
10-02	10-01	24692164275106333977072	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15u5S1q SALES TAX: 0.00	500.00
10-02	10-01	24692164275106412423857	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15uoPdc SALES TAX: 0.00	500.00
10-02	10-01	24692164275106498755552	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15uJpgv SALES TAX: 0.00	500.00
10-02	10-02	24692164276106708987523	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15uUzGM SALES TAX: 0.00	500.00
10-02	10-02	74036294276744074016280	VISTAPRINT 8662074955 MA P.O.S.: 07401628 SALES TAX: 0.00	562.43 CR
10-03	10-02	24036294276716170646488	FACEBK *T9BVGBY462 650-543-4800 CA P.O.S.: 83169251817517865 SALES TAX: 0.00	900.00
10-03	10-02	24204294276001419721095	GOOGLE ADS9121351564 650-2530000 CA P.O.S.: A41910839033407336 SALES TAX: 0.00	500.00
10-03	10-02	24445004276200158100030	4TE*SONITROL OF ORANGE CO 949-297-4350 CA P.O.S.: 13C4716D7CD SALES TAX: 0.00	245.49
10-03	10-02	24692164276107385438491	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15wbVE8 SALES TAX: 0.00	500.00
10-03	10-02	24692164277107502556109	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15wmzQJ SALES TAX: 0.00	500.00
10-03	10-02	24692164277107517356016	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15w4cYx SALES TAX: 0.00	500.00
10-04	10-03	24003414277900013801284	SHERMAN OAKS MEDICAL SUPP 818-9819906 CA	80.00

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

Purchasing Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-04	10-04	24036294278712399524984	FACEBK *2LG22AC462 650-543-4800 CA P.O.S.: 81532125814563765 SALES TAX: 0.00	900.00
10-04	10-03	24692164277107748988181	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15wSD4V SALES TAX: 0.00	500.00
10-04	10-03	24692164277107985093661	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15x6buo SALES TAX: 0.00	500.00
10-04	10-03	24692164277108162288371	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15xDhJl SALES TAX: 0.00	500.00
10-04	10-03	24692164277108258710908	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15xVHTc SALES TAX: 0.00	500.00
10-04	10-03	24692164278108414626799	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15yceQR SALES TAX: 0.00	500.00
10-07	10-04	24116414279109286858227	NEWEGG INC. 800-390-1119 CA P.O.S.: 571551873 SALES TAX: 0.00	229.99
10-07	10-04	24692164278108669396817	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15ytbMJ SALES TAX: 0.00	500.00
10-07	10-04	24692164278108938068338	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15yQAPI SALES TAX: 0.00	500.00
10-07	10-04	24692164278109112742490	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15zkvzV SALES TAX: 0.00	500.00
10-07	10-04	24692164279109272420019	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15zBBVD SALES TAX: 0.00	500.00
10-07	10-05	24692164279109492490859	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15zRheM SALES TAX: 0.00	500.00
10-07	10-05	24692164279109716419700	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15Ah7Eg SALES TAX: 0.00	500.00
10-07	10-05	24692164279109943233189	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15AHoxc SALES TAX: 0.00	500.00
10-07	10-05	24692164279109957061252	FACEBK *KLZYVAG462 FB.ME/ADS CA P.O.S.: 0000000000000000 SALES TAX: 64.73	900.00
10-07	10-05	24692164280100209318704	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15Bddvw SALES TAX: 0.00	500.00
10-07	10-05	24692164280100217473517	HP *HP.COM STORE 888-345-5409 CA P.O.S.: H360592525 SALES TAX: 0.00	1,489.32
10-07	10-06	24692164280100550271429	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15BHQbh SALES TAX: 0.00	500.00
10-07	10-06	24692164280100829086087	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15CgUfm SALES TAX: 0.00	500.00
10-07	10-06	24692164280100965059211	FACEBK *YQUZDAU462 FB.ME/ADS CA P.O.S.: 0000000000000000 SALES TAX: 64.73	900.00
10-08	10-08	24036294282742075648165	FACEBK *2QG4YBY462 650-543-4800 CA P.O.S.: 83701371464305865 SALES TAX: 0.00	900.00
10-08	10-07	24692164281101238664414	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15CHj5c SALES TAX: 0.00	500.00
10-08	10-07	24692164281101352181971	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15D0Gn2 SALES TAX: 0.00	500.00

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INDIVIDUAL CARDHOLDER ACTIVITY

Purchasing Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-08	10-07	24692164281101429140364	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15DcxI5 SALES TAX: 0.00	500.00
10-08	10-07	24692164281101565319160	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15DA2Qx SALES TAX: 0.00	500.00
10-08	10-07	24692164281101759659835	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15DTdZr SALES TAX: 0.00	500.00
10-08	10-07	24692164281101772191196	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15DRyNC SALES TAX: 0.00	500.00
10-08	10-07	24692164281101850526446	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15E0Ily SALES TAX: 0.00	500.00
10-08	10-07	24692164282101927013393	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15EhqOL SALES TAX: 0.00	500.00
10-08	10-07	24692164282101981949953	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15EIM6x SALES TAX: 0.00	500.00
10-08	10-08	24692164282102081799264	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15EpERW SALES TAX: 0.00	500.00
10-09	10-08	24204294282001456042050	SPOTIFY AD STUDIO 877-7781161 NY P.O.S.: P30875C72C SALES TAX: 0.00	503.98
10-09	10-08	24692164282102299499186	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15ESiDW SALES TAX: 0.00	500.00
10-09	10-08	24692164282102552918906	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15FgQaj SALES TAX: 0.00	500.00
10-09	10-08	24692164282102640924148	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15FwQE4 SALES TAX: 0.00	500.00
10-09	10-08	24692164282102708115456	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15FsXO2 SALES TAX: 0.00	500.00
10-09	10-08	24692164282102743358954	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15FCEo7 SALES TAX: 0.00	500.00
10-09	10-08	24692164283102817074858	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15FLVPb SALES TAX: 0.00	500.00
10-09	10-09	24692164283102904576674	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15FSnGq SALES TAX: 0.00	500.00
10-10	10-09	24116414283067402243233	PAYPAL *MIABELLABAK 402-935-7733 CA P.O.S.: 40224323 SALES TAX: 0.00	200.00
10-10	10-09	24692164283103069491733	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15G8CpQ SALES TAX: 0.00	500.00
10-10	10-09	24692164283103403062604	FACEBK *L3G79BL462 FB.ME/ADS CA P.O.S.: 0000000000000000 SALES TAX: 48.58	675.55
10-10	10-09	24692164283103434104128	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15GHtws SALES TAX: 0.00	500.00
10-10	10-09	24692164283103466486609	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15GXrC5 SALES TAX: 0.00	500.00
10-10	10-09	24692164283103564993894	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15GZA5Y SALES TAX: 0.00	500.00

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INDIVIDUAL CARDHOLDER ACTIVITY

Purchasing Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-10	10-09	24692164283103627240135	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15HbS7E SALES TAX: 0.00	500.00
10-10	10-09	24692164284103690746868	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15Hlu5o SALES TAX: 0.00	500.00
10-10	10-09	24793384283000203988024	FACEBK *ZX2H8BL462 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	187.57
10-11	10-10	24692164284103988718694	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15HOEUjN SALES TAX: 0.00	500.00
10-11	10-10	24692164284104343640532	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15lgoYs SALES TAX: 0.00	500.00
10-11	10-10	24692164284104425074147	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15lpy1 SALES TAX: 0.00	500.00
10-11	10-10	24692164284104537312872	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15lut0F SALES TAX: 0.00	500.00
10-11	10-10	24692164285104621557548	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15llmi7 SALES TAX: 0.00	500.00
10-11	10-11	24692164285104724613057	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15lXGMs SALES TAX: 0.00	500.00
10-11	10-10	24793384284000709307090	FACEBK *H3BGJA4562 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-14	10-09	24198804285440742070221	PAYPAL *CA 9492160102 CA P.O.S.: 1b79460713e50e SALES TAX: 0.00	680.00
10-14	10-10	24198804287440781907463	PAYPAL *CA 9492160102 CA P.O.S.: 1b79b23bc396a8 SALES TAX: 0.00	500.00
10-14	10-11	24692164285104938339846	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15JbBUc SALES TAX: 0.00	500.00
10-14	10-11	24692164285105427056056	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15K25ID SALES TAX: 0.00	500.00
10-14	10-11	24692164286105474987889	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15JYVp SALES TAX: 0.00	500.00
10-14	10-11	24692164286105514490415	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15Kbq0W SALES TAX: 0.00	500.00
10-14	10-11	24692164286105676031635	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15KIK18 SALES TAX: 0.00	500.00
10-14	10-12	24692164287106476959040	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15LRQDo SALES TAX: 0.00	500.00
10-14	10-13	24692164287106850113487	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15MnQVe SALES TAX: 0.00	500.00
10-14	10-12	24793384286000201606039	FACEBK *DSF4ACY462 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-14	10-13	24793384287000103935048	FACEBK *URYPCCY462 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-14	10-12	24803944287920007135701	GOOGLE*ADS9121351564 CC GOOGLE.COM CA P.O.S.: V43709107001 SALES TAX: 0.00	500.00
10-14	10-13	24803944288920011028156	GOOGLE*ADS9121351564 CC GOOGLE.COM CA P.O.S.: V40121288200 SALES TAX: 0.00	500.00

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INDIVIDUAL CARDHOLDER ACTIVITY

Purchasing Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-15	10-15	24204294289001307562036	SPOTIFY AD STUDIO 877-7781161 NY P.O.S.: P30B2BBB54 SALES TAX: 0.00	501.50
10-15	10-14	24692164288107721421728	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15NUodT SALES TAX: 0.00	500.00
10-15	10-14	24692164288108086727287	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15OBBZx SALES TAX: 0.00	500.00
10-15	10-14	24692164289108127609311	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15OAI5D SALES TAX: 0.00	500.00
10-15	10-14	24692164289108231520552	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15OKIty SALES TAX: 0.00	500.00
10-15	10-14	24692164289108275226074	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15P3Ira SALES TAX: 0.00	500.00
10-15	10-14	24793384288002004149082	FACEBK *56EZWB8562 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-16	10-15	24011344289000086415073	TIKTOK ADS HTTPSADS.TIKT CA P.O.S.: 7426077578500358929 SALES TAX: 0.00	940.00
10-16	10-15	24692164289108481672137	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15PkuAx SALES TAX: 0.00	500.00
10-16	10-15	24692164289108762400265	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15PHYI7 SALES TAX: 0.00	500.00
10-16	10-15	24692164289108942393489	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15Q2diS SALES TAX: 0.00	500.00
10-16	10-15	24692164290109030964162	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15QI5ii SALES TAX: 0.00	500.00
10-16	10-15	24692164290109138864397	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15QdcvS SALES TAX: 0.00	500.00
10-16	10-16	24793384290000401921083	FACEBK *P9ELZB8562 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-17	10-16	24692164290109424134265	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15QXvBm SALES TAX: 0.00	500.00
10-17	10-16	24692164291109861052755	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15RS32a SALES TAX: 0.00	500.00
10-17	10-16	24692164291109994363533	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15RYHCq SALES TAX: 0.00	500.00
10-18	10-17	24692164291100187055614	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15Sgal0 SALES TAX: 0.00	500.00
10-18	10-17	24692164291100628191283	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15T2yUa SALES TAX: 0.00	500.00
10-18	10-17	24692164291100740636884	SQ *TOP HAT BALLOON WERKS MISSION VIEJO CA P.O.S.: 00011529215146611 SALES TAX: 44.48	618.49
10-18	10-17	24692164291100755046219	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15ThABJ SALES TAX: 0.00	500.00
10-18	10-17	24692164292100823910957	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15TAJtv SALES TAX: 0.00	500.00

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INDIVIDUAL CARDHOLDER ACTIVITY

Purchasing Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-18	10-17	24692164292100929729277	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15TMddA SALES TAX: 0.00	500.00
10-18	10-17	24793384291001108135067	FACEBK *WPUUWA4562 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-21	10-20	24000774294000015784247	DOCUMO HTTPSWWW.DOCU NV P.O.S.: 92749011 SALES TAX: 0.00	43.11
10-21	10-18	24692164292101272158155	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15U284O SALES TAX: 0.00	500.00
10-21	10-18	24692164293101685154501	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15UKGVh SALES TAX: 0.00	500.00
10-21	10-18	24692164293101795122109	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15UZETC SALES TAX: 0.00	500.00
10-21	10-18	24692164293102012891070	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15VhO3R SALES TAX: 0.00	500.00
10-21	10-19	24692164293102175449948	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15VObVd SALES TAX: 0.00	500.00
10-21	10-20	24692164294100179215181	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15XpJgw SALES TAX: 0.00	500.00
10-21	10-20	24692164294100566223301	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15YlmLw SALES TAX: 0.00	500.00
10-21	10-19	24692164294102753238134	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15WJPvU SALES TAX: 0.00	500.00
10-21	10-21	24692164295100796532637	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15Yy0gn SALES TAX: 0.00	500.00
10-21	10-19	24793384293000800424058	FACEBK *MWM5TBG462 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-21	10-20	24793384294000006660066	FACEBK *88HZ3B4562 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-22	10-21	24692164295100921736632	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15YPLnq SALES TAX: 0.00	500.00
10-22	10-21	24692164295101162057415	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15ZcpA6 SALES TAX: 0.00	500.00
10-22	10-21	24692164295101304689265	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15ZpWLQ SALES TAX: 0.00	500.00
10-22	10-21	24692164295101384807647	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P15ZB8Z8 SALES TAX: 0.00	500.00
10-22	10-22	24692164296101694643145	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16039Lx SALES TAX: 0.00	1,000.00
10-22	10-21	24793384295001109105065	FACEBK *TCLQ7BC462 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-23	10-22	24204294296001522665060	SPOTIFY AD STUDIO 877-7781161 NY P.O.S.: P30E1168E8 SALES TAX: 0.00	501.49
10-23	10-22	24692164296102157639224	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P160ZcVQ SALES TAX: 0.00	500.00
10-23	10-22	24692164296102263802781	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P161aHI0 SALES TAX: 0.00	500.00

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INDIVIDUAL CARDHOLDER ACTIVITY

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Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-23	10-22	24692164296102333294563	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P161jYoa SALES TAX: 0.00	500.00
10-23	10-23	24793384297001100783033	FACEBK *F6P6EC8562 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-24	10-23	24692164297102554569254	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P161J4BI SALES TAX: 0.00	500.00
10-24	10-23	24692164297103062405494	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P162Eu5M SALES TAX: 0.00	500.00
10-24	10-23	24692164297103130198550	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P162DTTO SALES TAX: 0.00	500.00
10-24	10-23	24692164297103197379333	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P162XJXs SALES TAX: 0.00	500.00
10-24	10-24	24692164298103381376680	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA 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 P.O.S.: P163RJ0d SALES TAX: 0.00	500.00
10-25	10-24	24692164298103982573826	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P1646PMx SALES TAX: 0.00	500.00
10-25	10-24	24692164298104077903977	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P164ISew SALES TAX: 0.00	500.00
10-25	10-24	24692164298104133215663	HP *INSTANT INK 855-785-2777 CA P.O.S.: 3623569910531625 SALES TAX: 2.72	29.21
10-25	10-24	24692164299104216820057	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P164CB1E SALES TAX: 0.00	500.00
10-25	10-24	24793384298001004104087	FACEBK *8QAVKBU462 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	899.75
10-28	10-25	24692164299104872118531	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P165DMns SALES TAX: 0.00	500.00
10-28	10-25	24692164299104970409832	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P165UaMP SALES TAX: 0.00	500.00
10-28	10-26	24692164300105518682506	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P166T7fU SALES TAX: 0.00	500.00
10-28	10-27	24692164301106252635535	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P168side SALES TAX: 0.00	500.00
10-28	10-25	24793384299000411195067	FACEBK *UYKkkC8562 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-28	10-27	24793384301000502675049	FACEBK *BYJHGB4562 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-29	10-28	24204294302003401264090	GOOGLE ADS9121351564 650-2530000 CA P.O.S.: A87833910989722184 SALES TAX: 0.00	500.00
10-29	10-28	24692164302107002973837	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P169Y0jj SALES TAX: 0.00	500.00
10-29	10-28	24692164302107430339569	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16aRn4f SALES TAX: 0.00	500.00

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INDIVIDUAL CARDHOLDER ACTIVITY

Purchasing Activity

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10-29	10-28	24692164302107522434823	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16b3vB5 SALES TAX: 0.00	500.00
10-29	10-28	24692164303107698836552	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16bss5Q SALES TAX: 0.00	500.00
10-29	10-28	24692164303107830711606	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16bL0Ya SALES TAX: 0.00	500.00
10-29	10-28	24793384302003001869070	FACEBK *2BZWQBQ462 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-30	10-29	24692164303108185874841	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16craOw SALES TAX: 0.00	500.00
10-30	10-29	24692164303108398884512	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16d7Hxt SALES TAX: 0.00	500.00
10-30	10-29	24692164303108537775316	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16dtrk SALES TAX: 0.00	500.00
10-30	10-29	24692164304108639141531	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16dHMm9 SALES TAX: 0.00	500.00
10-30	10-29	24755424303273031036730	PARADISE DRINKING WATERS 999-9999999 CA P.O.S.: 456810 SALES TAX: 0.00	32.40
10-30	10-29	24793384303000811685075	FACEBK *58HFMB4562 305-2154008 CA P.O.S.: 479338002215455 SALES TAX: 0.00	900.00
10-30	10-29	24793384303001513109083	TIKTOK ADS 010-8342084 CA P.O.S.: TikTok Ads SALES TAX: 0.00	940.00
10-31	10-30	24692164304109213232670	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16ex0g0 SALES TAX: 0.00	500.00
10-31	10-30	24692164304109273288851	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16ePzQc SALES TAX: 0.00	500.00
10-31	10-30	24692164304109367883864	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16f7I3m SALES TAX: 0.00	500.00
10-31	10-30	24692164305109459527238	GOOGLE *ADS9121351564 CC@GOOGLE.COM CA P.O.S.: P16fkOJM SALES TAX: 0.00	500.00
10-31	10-31	24793384305001003207098	FACEBK *HQK2WBQ462 650-5434800 CA 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 P.O.S.: 0 SALES TAX: 0.00	471.36
10-02	10-01	24692164275106526476007	HOTELCOM72932998553804 HOTELS.COM WA P.O.S.: 0 SALES TAX: 0.00	616.68
10-02	09-30	74692164275106345530096	SOUTHWES 5264255209061 800-435-9792 TX MOSSO/SHERYL MARISSA DEPART: 09-30-24 P.O.S.: SALES TAX: \$0.00 DAL WN Y DAL	106.00 CR

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 VIZZINI/HEATHER M DEPART: 10-09-24 P.O.S.: SALES TAX: \$0.00 SNA WN W OAK WN W SNA	25.01
10-03	10-01	24692164276107282821054	SOUTHWES 5262565974138 800-435-9792 TX VIZZINI/HEATHER M DEPART: 10-09-24 P.O.S.: SALES TAX: \$0.00 SNA WN W OAK WN R SNA	590.95
10-03	10-02	24692164277107516224959	HOTELCOM72933874220461 HOTELS.COM WA P.O.S.: 0 SALES TAX: 0.00	892.16
10-03	10-02	24692164277107562470878	HOTELCOM72933892610402 HOTELS.COM WA P.O.S.: 0 SALES TAX: 0.00	929.00
10-07	10-04	24692164279109395092380	HOTELCOM72935364807265 HOTELS.COM WA P.O.S.: 0 SALES TAX: 0.00	1,393.50
10-10	10-09	24692164283103415734851	MARRIOTT ANAHEIM ANAHEIM CA 18886 ARRIVAL: 10-08-24	947.43
10-10	10-09	24692164283103415734869	MARRIOTT ANAHEIM ANAHEIM CA 18887 ARRIVAL: 10-08-24	947.43
10-10	10-09	24692164283103415734885	MARRIOTT ANAHEIM ANAHEIM CA 18890 ARRIVAL: 10-08-24	947.43
10-10	10-09	24692164283103415735395	MARRIOTT ANAHEIM 895-980-4000 CA M28497 ARRIVAL: 10-09-24	947.43
10-10	10-09	24692164283103594595628	HOTELCOM72939051288297 HOTELS.COM WA P.O.S.: 0 SALES TAX: 0.00	294.29
10-16	10-15	74692164290109009372905	HOTELCOM72876947975699 HOTELS.COM WA P.O.S.: 0 SALES TAX: 0.00	541.95 CR
10-16	10-15	74692164290109009373424	HOTELCOM72876949156832 HOTELS.COM WA P.O.S.: 0 SALES TAX: 0.00	648.86 CR
10-16	10-15	74692164290109009373754	HOTELCOM72876951017828 HOTELS.COM WA P.O.S.: 0 SALES TAX: 0.00	648.86 CR
Total Travel Activity				\$7,061.00

STEPHEN FORD 4485-9201-2531-5460	CREDITS \$0.00	PURCHASES \$1,497.54	CASH ADV \$0.00	TOTAL ACTIVITY \$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 FORD/STEPHEN E DEPART: 10-16-24 P.O.S.: SALES TAX: \$0.00 DAL WN H LAX	433.98
10-15	10-13	24692164288108094794782	SOUTHWES 5262570721946 800-435-9792 TX FORD/STEPHEN E DEPART: 10-20-24 P.O.S.: SALES TAX: \$0.00 LAX WN W DAL	393.98
10-21	10-18	24137464292100347651068	TST* LUPE'S DANA POINT DANA POINT CA P.O.S.: /48mDmJjkxZLY78T2 SALES TAX: 4.27	69.35

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
10-21	10-18	24164074292060216384584	NATIONAL CAR RENTAL INGLEWOOD CA 860852495	124.58
10-21	10-17	24692164293101654886984	RENAISSANCE CLUBSPORT ALISO VIEJO CA 38199 ARRIVAL: 10-16-24	414.10
10-25	10-24	24430994299130000517952	RENTALTOLL860852495 877-860-1283 CA 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 P.O.S.: P92069041 SALES TAX: 0.03	31.82
Total Fleet Activity				\$31.82

JULIE COLOMBERO 4485-9201-2888-3134	CREDITS \$0.00	PURCHASES \$787.07	CASH ADV \$0.00	TOTAL ACTIVITY \$787.07
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ACCOUNTING CODE:

Purchasing Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-02	10-01	24036294275742050970203	VISTAPRINT 866-207-4955 MA 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 P.O.S.: 00301578 SALES TAX: 0.00	224.64
Total Travel Activity				\$224.64

JESSICA CONDON 4485-9201-3089-0127	CREDITS \$0.00	PURCHASES \$206.52	CASH ADV \$0.00	TOTAL ACTIVITY \$206.52
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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 P.O.S.: K715EBZH SALES TAX: 0.00	28.01
10-16	10-14	24692164289108796268381	TST*LA PUERTA - DOWNTOWN SAN DIEGO CA P.O.S.: 00070904020710555812aa SALES TAX: 0.00	70.26
10-17	10-16	24022334291010146544998	SACCODEPTOFAIRPORTS SACRAMENTO CA	57.00

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 P.O.S.: HDV2Y6VM SALES TAX: 0.00	25.77
Total Travel Activity				\$181.04

LESLIE DOMBEK 4485-9201-4073-4588	CREDITS \$0.00	PURCHASES \$40.84	CASH ADV \$0.00	TOTAL ACTIVITY \$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 P.O.S.: 7079815366 SALES TAX: 0.00	13.57
10-18	10-16	24692164291100531089970	TST*HIGH FLYING FOODS - SAN DIEGO CA P.O.S.: 30rKbd6PtvGbMDAJw SALES TAX: 1.65	27.27
Total Travel Activity				\$40.84

DANIEL HERTZLER 4485-9201-5003-7583	CREDITS \$0.00	PURCHASES \$20.00	CASH ADV \$0.00	TOTAL ACTIVITY \$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 P.O.S.: P98000838 SALES TAX: 0.60	20.00
Total Travel Activity				\$20.00

HEATHER TAMAYO 4485-9201-5987-5843	CREDITS \$0.00	PURCHASES \$2,304.19	CASH ADV \$0.00	TOTAL ACTIVITY \$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 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 P.O.S.: 1 SALES TAX: 0.00	2,178.15
Total Travel Activity				\$2,178.15

TIFFANY CARRASCO 4485-9201-6588-5331	CREDITS \$0.00	PURCHASES \$128.52	CASH ADV \$0.00	TOTAL ACTIVITY \$128.52
ACCOUNTING CODE:				

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 P.O.S.: F289E200E78353E80 SALES TAX: 0.00	9.99
10-15	10-15	24036294289742123307072	UBER *TRIP HELP.UBER.COM CA P.O.S.: 2KFLJW3L SALES TAX: 0.00	29.93
10-17	10-17	24036294291718409347251	UBER *TRIP HELP.UBER.COM CA P.O.S.: EFWL3UQS SALES TAX: 0.00	23.88
10-17	10-17	24036294291718409434794	UBER *TRIP HELP.UBER.COM CA 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 388 ARRIVAL: 10-14-24	36.03
Total Travel Activity				\$128.52

ASHLEY LARSEN 4485-9201-9282-6654	CREDITS \$0.00	PURCHASES \$44.00	CASH ADV \$0.00	TOTAL ACTIVITY \$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 P.O.S.: C46183A1D107712135 SALES TAX: 0.00	44.00
Total Travel Activity				\$44.00

HAZEL ENG 4485-9280-4501-0061	CREDITS \$0.00	PURCHASES \$274.11	CASH ADV \$0.00	TOTAL ACTIVITY \$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 P.O.S.: 9FXaVZ4S1/XGI2tNz SALES TAX: 2.56	41.30
10-18	10-17	24692164291100634039559	ROCK N PARK SAN DIEGO CA P.O.S.: 0000000000000000 SALES TAX: 0.00	28.00
10-18	10-16	24943004291075157135346	HYATT REGENC MISSNBAY&RE SAN DIEGO CA 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 P.O.S.: V000001000000 SALES TAX: 4.29	30.00
10-21	10-17	24316054292123041807911	SHELL OIL 57444472203 TEMPLE CITY CA P.O.S.: 000000 SALES TAX: 0.00	14.84

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

Fleet Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
Total Fleet Activity				\$44.84
LACHELLE CARTER			CREDITS	
4485-9280-5491-3049			\$0.00	
			PURCHASES	
			\$18.14	
			CASH ADV	
			\$0.00	
TOTAL ACTIVITY				\$18.14
ACCOUNTING CODE:				

Purchasing Activity

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-07	10-05	24137464280001402678992	USPS PO 0541240006 LONG BEACH CA 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



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
	Please note backordered items below: PRI MATH ADDT PRAC 3A - 48 copies Select this as a transaction's tax to use AvaTax		0.00%	0.00

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.

Total	\$21,111.54
Credits	\$0.00
Balance Due	\$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
Business Mgmt. Business Management Services - Central Coast	1	3,353.00	3,353.00
Business Mgmt. Business Management Services - Central Valley	1	21,739.00	21,739.00
Business Mgmt. Business Management Services - Monterey	1	13,447.00	13,447.00
Business Mgmt. Business Management Services - North Bay	1	4,164.00	4,164.00
Business Mgmt. Business Management Services - NorCal	1	42,723.00	42,723.00
Business Mgmt. Business Management Services - SoCal	1	122,100.00	122,100.00

BALANCE DUE

\$207,526.00

Coversheet

Approval of Check Registry (attached)

Section: IV. Consent Items
Item: E. Approval of Check Registry (attached)
Purpose: Vote
Submitted by:
Related Material: 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	Julianna 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	AspireEDU 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 - 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	TTCASUCCESS	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	Jamnia 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)
Total Disbursements				\$ 4,319,506.44

**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				\$ 5,638.00

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
Total Disbursements				\$ 4,023.90

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			\$	740.00

**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	\$ 4,735.00

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

<u>Check Number</u>	<u>Vendor Name</u>	<u>Transaction Description</u>	<u>Check Date</u>	<u>Check Amount</u>
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Total Disbursements	\$	-
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Coversheet

Approval of Independent Contractor Agreements (attached)

Section: IV. Consent Items
Item: F. Approval of Independent Contractor Agreements (attached)
Purpose: Vote
Submitted by:
Related Material: Z.Savage_Independent_Contractor_Agreement_.docx_(4).pdf
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.

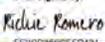
If to Independent Contractor: Zac Savage 6285 Bryson Ln idaho falls Idaho 83402 zacsavage19@gmail.com (661)470-7532	If to CalOPS: Attn: Zana Kidd 33272 Valle Road San Juan Capistrano, CA 92675 ZKidd@californiaops.org (714)202-7798
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SECTION 19. NO PARTNERSHIP. 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:

<p>ON BEHALF OF CALOPS:</p> <p><small>Discussed by:</small>  Kidié Romero <small>calops@calops.com</small></p> <p>[NAME]</p> <p>Title: Deputy Superintendent</p> <p>Date: December 5, 2025</p>	<p>INDEPENDENT CONTRACTOR:</p> <p><small>Signed by:</small>  <small>FREE1908074MEE</small></p> <p>[NAME]</p> <p>Taxpayer ID Number: 602946390</p> <p>Date: 12/05/2024</p>
--	--



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.



California Online Public Schools

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:

						<p>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.</p>
						<p>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.</p>
						<p>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(f).</p>

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:
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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
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<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.
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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.

 <small>Signed By</small>	Zachary Savage	Contractor	12/05/2024
Authorized Vendor Signature	Printed Name	Title	Date



Attachment C

CERTIFICATE REGARDING WORKERS' COMPENSATION

Labor Code Section 3700

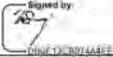
"Every employer except the state shall secure the payment of compensation in one or more of the following ways:

(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: 

Date: 12/05/2024



California Online Public Schools

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.

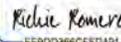
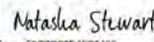
<p>If to Independent Contractor: Natasha Stewart 6000 Velasco Ave Apt A, Dallas, TX 75206 nlstewart00@gmail.com (661)917-9766</p>	<p>If to CalOPS: Attn: Zana Kidd 33272 Valle Road San Juan Capistrano, CA 92675 ZKidd@californiaops.org (714)202-7798</p>
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SECTION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

<p>ON BEHALF OF CALOPS:</p> <p>DocuSigned by:  <small>EE8D036CECF0AD1</small></p> <p>[NAME]</p> <p>Title:Deputy Superintendent</p> <p>Date:December 5, 2024</p>	<p>INDEPENDENT CONTRACTOR:</p> <p>DocuSigned by:  <small>50477107E4902433</small></p> <p>[NAME]</p> <p>Taxpayer ID Number: <u>612193763</u></p> <p>Date: <u>12/05/2024</u></p>
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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:

	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.
	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.
	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(f).

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

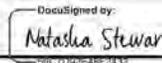
<input type="checkbox"/>	1) Installation of a physical barrier at the worksite to limit contact with students.
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<input type="checkbox"/>	2) Continual supervision and monitoring of all employees of the Independent Contractor by an employee of the Independent Contractor who has not been convicted of a serious or violent felony, a sex or controlled substance offense, or a crime involving moral turpitude as ascertained by the DOJ.
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<input checked="" type="checkbox"/>	3) Surveillance of employees of the VENDOR by school personnel
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<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.
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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.

<small>DocuSigned by:</small>  <small>591c71092548c9132</small>	Natasha Stewart	Contractor	12/05/2024
<small>Authorized Vendor Signature</small>	<small>Printed Name</small>	<small>Title</small>	<small>Date</small>

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: DocuSigned by:
Natasha Stewart

Date: 12/05/2024

Coversheet

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

Section:	IV. Consent Items
Item: (attached)	G. Approval of Transitional Kindergarten (TK) Teacher Assignment Policy
Purpose:	Vote
Submitted by:	
Related Material:	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

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

2024-25 District Contact Information

District Name	Capistrano Unified School District
Phone Number	949-234-9200
Superintendent	Dr. Christopher Brown
Email Address	superintendent@capousd.org
District Website	www.capousd.org

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
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)			
No credential, permit or authorization to teach (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
Reading/Language Arts	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%
Mathematics	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>		
<p>Science</p>	<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>	<p>Yes</p>	<p>0.0%</p>
<p>History-Social Science</p>	<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>	<p>Yes</p>	<p>0.0%</p>

	<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>		
<p>Foreign Language</p>	<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>	<p>Yes</p>	<p>0.0%</p>
<p>Health</p>	<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>	<p>Yes</p>	<p>0.0%</p>

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.’

Visual and Performing Arts

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%

Science Laboratory Equipment (grades 9-12)

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
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ 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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)						
Mathematics (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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (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: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: 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 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
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.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort 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/cs/>.

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
Number of school days dedicated to Staff Development and Continuous Improvement	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

School Name	California Online Public Schools Northern California
Street	580 North Wilma Ave., Ste. G
City, State, Zip	Ripon, CA 95366-9514
Phone Number	209-253-1208
Principal	Dr. Richard Savage, Superintendent
Email Address	superintendent@californiaops.org
School Website	https://californiaops.org/
Grade Span	
County-District-School (CDS) Code	39 686500125849

2024-25 District Contact Information

District Name	Ripon Unified School District
Phone Number	(209) 599-2131
Superintendent	Ziggy Robeson
Email Address	zrobeson@sjcoe.net
District Website	www.riponusd.net

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
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)			
No credential, permit or authorization to teach (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
Reading/Language Arts	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
Mathematics	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>		
<p>Science</p>	<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>	<p>Yes</p>	<p>0</p>
<p>History-Social Science</p>	<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>	<p>Yes</p>	<p>0</p>

	<p>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>		
<p>Foreign Language</p>	<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>	<p>Yes</p>	<p>0</p>
<p>Health</p>	<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</p>	<p>Yes</p>	<p>0</p>

	<p>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>		
<p>Visual and Performing Arts</p>	<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>	<p>Yes</p>	<p>0</p>

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
<p>Systems: Gas Leaks, Mechanical/HVAC, Sewer</p>	X			
<p>Interior: Interior Surfaces</p>	X			
<p>Cleanliness:</p>	X			

School Facility Conditions and Planned Improvements

Overall Cleanliness, Pest/Vermin Infestation	
Electrical	X
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X
Safety: Fire Safety, Hazardous Materials	X
Structural: Structural Damage, Roofs	X
External: Playground/School Grounds, Windows/ 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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)						
Mathematics (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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (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: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: 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 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
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.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort 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/cs/>.

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 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
Number of school days dedicated to Staff Development and Continuous Improvement	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

School Name	California Online Public Schools North Bay
Street	20932 Big Canyon Rd.
City, State, Zip	Middletown, CA 95461
Phone Number	209-253-1208
Principal	Dr. Richard Savage, Superintendent
Email Address	superintendent@californiaops.org
School Website	https://californiaops.org/
Grade Span	
County-District-School (CDS) Code	17 640550129601

2024-25 District Contact Information

District Name	Middletown Unified School District
Phone Number	(707) 987-4100
Superintendent	Jeff Crane
Email Address	jeff.crane@middletownusd.org
District Website	www.middletownusd.org

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
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)			
No credential, permit or authorization to teach (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
Reading/Language Arts	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
Mathematics	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>		
<p>Science</p>	<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>	<p>Yes</p>	<p>0</p>
<p>History-Social Science</p>	<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>	<p>Yes</p>	<p>0</p>

	<p>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>		
<p>Foreign Language</p>	<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>	<p>Yes</p>	<p>0</p>
<p>Health</p>	<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</p>	<p>Yes</p>	<p>0</p>

	<p>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>		
<p>Visual and Performing Arts</p>	<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>	<p>Yes</p>	<p>0</p>

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
Systems: Gas Leaks, Mechanical/HVAC, Sewer				
Interior: Interior Surfaces				
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation				
Electrical				
Restrooms/Fountains:				

School Facility Conditions and Planned Improvements

Restrooms, Sinks/ Fountains		
Safety: Fire Safety, Hazardous Materials		
Structural: Structural Damage, Roofs		
External: Playground/School Grounds, Windows/ Doors/Gates/Fences		

Overall Facility Rate

Exemplary	Good	Fair	Poor
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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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)						
Mathematics (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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (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: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: 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 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
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.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort 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/cs/>.

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
Number of school days dedicated to Staff Development and Continuous Improvement	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

School Name	California Online Public Schools Monterey Bay
Street	108 Whispering Pines Dr., Ste. 115
City, State, Zip	Scotts Valley, CA 95066
Phone Number	831-200-1006
Principal	Dr. Richard Savage, Superintendent
Email Address	superintendent@californiaops.org
School Website	https://californiaops.org/
Grade Span	
County-District-School (CDS) Code	44-75432-0139410

2024-25 District Contact Information

District Name	Scotts Valley Unified School District
Phone Number	(831) 438-1820
Superintendent	Tanya Krause
Email Address	tkrause@scottsvalleysd.org
District Website	https://www.scottsvalleysd.org/

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
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)			
No credential, permit or authorization to teach (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
Reading/Language Arts	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
Mathematics	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>		
<p>Science</p>	<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>	<p>Yes</p>	<p>0</p>
<p>History-Social Science</p>	<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>	<p>Yes</p>	<p>0</p>

	<p>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>		
<p>Foreign Language</p>	<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>	<p>Yes</p>	<p>0</p>
<p>Health</p>	<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</p>	<p>Yes</p>	<p>0</p>

	<p>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>		
<p>Visual and Performing Arts</p>	<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>	<p>Yes</p>	<p>0</p>

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
Systems: Gas Leaks, Mechanical/HVAC, Sewer				
Interior: Interior Surfaces				
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation				
Electrical				
Restrooms/Fountains:				

School Facility Conditions and Planned Improvements

Restrooms, Sinks/ Fountains		
Safety: Fire Safety, Hazardous Materials		
Structural: Structural Damage, Roofs		
External: Playground/School Grounds, Windows/ Doors/Gates/Fences		

Overall Facility Rate

Exemplary	Good	Fair	Poor
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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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)						
Mathematics (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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (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: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: 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 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
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.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort 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/cs/>.

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 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
Number of school days dedicated to Staff Development and Continuous Improvement	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

School Name	California Online Public Schools Central Valley
Street	5313 Road 39
City, State, Zip	Alpaugh, Ca, 93201-0009
Phone Number	209-253-1208
Principal	Dr. Richard Savage, Superintendent
Email Address	superintendent@californiaops.org
School Website	https://californiaops.org/
Grade Span	
County-District-School (CDS) Code	54 718030112458

2024-25 District Contact Information

District Name	Alpaugh Unified School District
Phone Number	(559) 949-8413
Superintendent	Troy Hayes
Email Address	thayes@alpaugh.k12.ca.us
District Website	www.alpaughusd.com

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
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)			
No credential, permit or authorization to teach (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
Reading/Language Arts	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 %
Mathematics	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>		
<p>Science</p>	<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>	<p>Yes</p>	<p>0.0 %</p>
<p>History-Social Science</p>	<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>	<p>Yes</p>	<p>0.0 %</p>

	<p>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>		
<p>Foreign Language</p>	<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>	<p>Yes</p>	<p>0.0 %</p>
<p>Health</p>	<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,</p>	<p>Yes</p>	<p>0.0 %</p>

	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.'		
Visual and Performing Arts	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 %
Science Laboratory Equipment (grades 9-12)	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
Systems: Gas Leaks, Mechanical/HVAC, Sewer				
Interior: Interior Surfaces				
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation				
Electrical				

School Facility Conditions and Planned Improvements

Restrooms/Fountains: Restrooms, Sinks/ Fountains		
Safety: Fire Safety, Hazardous Materials		
Structural: Structural Damage, Roofs		
External: Playground/School Grounds, Windows/ Doors/Gates/Fences		

Overall Facility Rate

Exemplary	Good	Fair	Poor
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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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)						
Mathematics (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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (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: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: 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 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
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.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort 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/cs/>.

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 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
Number of school days dedicated to Staff Development and Continuous Improvement	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

School Name	California Online Public Schools Central Coast
Street	2300 Highway 166
City, State, Zip	New Cuyama, CA 93254
Phone Number	949-461-1667
Principal	Dr. Richard Savage, Superintendent
Email Address	superintendent@californiaops.org
School Website	https://californiaops.org/
Grade Span	
County-District-School (CDS) Code	42-75010-0138891

2024-25 District Contact Information

District Name	Cuyama Joint Unified School District
Phone Number	Alfonso Gamino
Superintendent	(661) 766-2293
Email Address	agamino@cuyamaunified.org
District Website	https://cuyamaunified.org/

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
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)			
No credential, permit or authorization to teach (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
Reading/Language Arts	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
Mathematics	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>		
<p>Science</p>	<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>	<p>Yes</p>	<p>0</p>
<p>History-Social Science</p>	<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>	<p>Yes</p>	<p>0</p>

	<p>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>		
<p>Foreign Language</p>	<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>	<p>Yes</p>	<p>0</p>
<p>Health</p>	<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,</p>	<p>Yes</p>	<p>0</p>

	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.'		
Visual and Performing Arts	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
Systems: Gas Leaks, Mechanical/HVAC, Sewer				
Interior: Interior Surfaces				
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation				
Electrical				
Restrooms/Fountains: 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
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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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)						
Mathematics (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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (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: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: 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 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
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.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort 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/cs/>.

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 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
Number of school days dedicated to Staff Development and Continuous Improvement	20	20	20

Coversheet

Approval of 2024 Multi-County Agency Biennial Notice (attached)

Section:	IV. Consent Items
Item:	I. Approval of 2024 Multi-County Agency Biennial Notice (attached)
Purpose:	Vote
Submitted by:	
Related Material:	2024 Multi County Biennial Notice - Complete.pdf 220927 AMENDED CalOPS Conflict of Interest Code.pdf

2024 Multi-County Agency Biennial Notice

Name of Agency: California Online Public Schools

Mailing Address: 33272 Valle Rd San Juan Capistrano CA 92675

Contact Person: Dan Hertzler Phone No. 909-515-3558

Email: dhertzler@californiaops.org Alternate Email: tcarrasco@californiaops.org

Counties within Jurisdiction, or for Charter Schools, Counties in which the School is Chartered:
(if more space is needed, include an attachment):

See Attached.

No. of Employees* 466 No. of Form 700 Filers* 21

**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

6/12/24

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 or 1102 Q Street, Suite 3050, Sacramento, CA 95811.



List of Counties Served by California Online Public Schools

Governed by the Board of Directors of California Online Public Schools

<p>California Online Public Schools Southern California</p>	<ul style="list-style-type: none"> • Los Angeles • Orange • Riverside • San Bernardino • San Diego
<p>California Online Public Schools Central Coast</p>	<ul style="list-style-type: none"> • San Luis Obispo • Santa Barbara • Ventura
<p>California Online Public Schools Central Valley</p>	<ul style="list-style-type: none"> • Fresno • Inyo • Kern • Kings • Tulare
<p>California Online Public Schools Northern California</p>	<ul style="list-style-type: none"> • Alameda • Amador • Calaveras • Contra Costa • Sacramento • San Joaquin • Stanislaus
<p>California Online Public Schools Monterey Bay</p>	<ul style="list-style-type: none"> • Monterey • San Benito • San Mateo • Santa Clara • Santa Cruz
<p>California Online Public Schools North Bay</p>	<ul style="list-style-type: none"> • Colusa • Glenn • Lake • Mendocino • Napa • Sonoma • Yolo



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

Amendment Approved by CalOPS Board of Directors December 5, 2019
Amendment Approved by CalOPS Board of Directors September 27, 2022
Reviewed June 2024

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

Updated July 2024

Approved by CalOPS Board September 10, 2024

Updated December 2024

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.¹ 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.

¹Refer 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).

_____	_____
Student Name (please print)	Grade
_____	_____
Student Signature	Date

Parent/Guardian Name (Please Print)	
_____	_____
Parent/Guardian Signature	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.

_____	_____
Employee Signature	Date

Employee Name (Please Print)	



Coversheet

Approval of First Interim Financial Reports (attached)

Section: V. Action Items
Item: A. Approval of First Interim Financial Reports (attached)
Purpose: Vote
Submitted by:
Related Material: 241210 CalOPS First Interim Financial Reports.pdf

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

Charter School Name: California Connections Academy
(continued) Southern California
CDS #: 30-66464-0105765
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	1,736,281.46
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	9,263,805.66	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	1,130,890.95		1,130,890.95
Clerical and Office Salaries	2400	137,319.24		137,319.24	207,787.00		207,787.00	123,023.02	372,962.88	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	372,962.88	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	488,926.13	16,706.46	505,632.59	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	379,828.09	1,127,861.44
Total Employee Benefits		10,890,508.43	401,873.79	11,292,382.22	4,011,676.00		4,011,676.00	8,064,395.57	3,465,542.62	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	1,082,101.43		1,082,101.43
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	3,768,091.76	591,871.10	4,360,628.86
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		405,201.00	556,651.39		556,651.39
Dues and Memberships	5300	128,800.00		128,800.00	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	843,521.26	3,598,400.87
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		10,358,845.18	5,144,483.99	15,503,329.17	2,082,434.00	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 #: 30-66464-0105765
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
6. Capital Outlay (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
7. Other Outgo										
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	7281-7289									
Transfers of Indirect Costs	7300-7399									
Debt Service:										
Interest	7438									
Principal (for modified accrual basis only)	7439									
Total, Other Outgo										
8. TOTAL EXPENDITURES		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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		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
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		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
F. FUND BALANCE, RESERVES										
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	18,635,964.78

**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

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)
A. REVENUES						
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. EXPENDITURES						
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%

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INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
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 (continued) Southern California
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 Charter Approving Entity: Capistrano Unified
 County: Orange
 Charter #: 0664
 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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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	722.00	2,170.00	(230.00)	-9.58%
Total, Capital Outlay		2,400.00	722.00	2,170.00	(230.00)	-9.58%
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		70,942,436.23	23,867,610.00	58,141,521.65	(12,800,914.58)	-18.04%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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

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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2,317,705.83	(5,852,112.00)	4,014,098.87	1,696,393.04	73.19%
F. FUND BALANCE, RESERVES						
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

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(continued) Southern California
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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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		49,627,343.69	8,514,177.96	58,141,521.65	53,467,005.78	54,535,029.78
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		4,014,098.87	0.00	4,014,098.87	10,004,046.97	10,005,405.57
F. FUND BALANCE, RESERVES						
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:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
_____	_____
Name	LaChelle Carter
_____	_____
Name	Director of Finance
_____	_____
Title	949-245-7177
_____	_____
Phone	lacarter@calca.connectionsacademy.o
_____	_____
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) Central Valley
CDS #: 54-71803-0112458
Charter Approving Entity: Alpsugh 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	540,441.09	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	3,980,612.30	474,273.72	4,454,886.02
Certificated Pupil Support Salaries	1200	369,893.83		369,893.83	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				7,860.00		7,860.00	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	23,093.88	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	1,880.17	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	41,834.98	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	669,094.00		669,094.00	1,286,970.93	632,616.00	1,919,586.93
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	10,246.06		10,246.06
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	28,400.00		28,400.00	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	299,896.00	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 #: 54-71803-0112458
 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
6. Capital Outlay (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										
7. Other Outgo										
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										
8. TOTAL EXPENDITURES		11,101,572.70	1,564,890.97	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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		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
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		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
F. FUND BALANCE, RESERVES										
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	4,311,801.08	(0.00)	4,311,801.08

**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

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)
A. REVENUES						
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. EXPENDITURES						
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

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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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		-	-	-	-	
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		12,666,263.67	3,951,775.00	9,239,480.34	(3,426,783.33)	-27.05%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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

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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		377,577.60	(1,600,933.00)	977,876.08	600,298.48	158.99%
F. FUND BALANCE, RESERVES						
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		
A. REVENUES						
1. LCFF Sources						
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
2. Federal Revenues						
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
3. Other State Revenues						
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
4. Other Local Revenues						
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
5. TOTAL REVENUES						
		8,786,167.42	1,431,189.00	10,217,356.42	10,511,828.17	10,617,542.25
B. EXPENDITURES						
1. Certificated Salaries						
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
2. Non-certificated Salaries						
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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		7,808,291.34	1,431,189.00	9,239,480.34	8,256,923.92	8,418,125.88
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		977,876.08	(0.00)	977,876.08	2,254,904.25	2,199,416.37
F. FUND BALANCE, RESERVES						
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

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

Charter School Name: California Connections Acader
(continued) Northern California
CDS #: 39-68650-0125849
Charter Approving Entity: Ripon Unified School District
County: San Joaquin
Charter #: 1398
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: <u>LaChelle Carter</u>	Title: <u>Director of Finance</u>

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	<u>LaChelle Carter</u> Name
_____ Title	<u>Director of Finance</u> Title
_____ Phone	<u>949-245-7177</u> Phone
_____ E-mail	<u>lacarter@calca.connectionsacademy.o</u> 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) 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	8086	2,920,438.63		2,920,438.63				2,302,586.96		2,302,586.96
Other LCFF Transfers	8091, 8097									
Total, LCFF Sources		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, 8260-8298									
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	17,624,767.87	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	26,840.55	1,194,623.15
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	489,163.58	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
6. Capital Outlay (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
7. Other Outgo										
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										
8. TOTAL EXPENDITURES		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	2,753,218.21	19,906,975.12
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		654,521.46	0.00	654,521.46	(4,564,693.00)	240,693.00	(4,324,000.00)	671,010.98	(0.00)	671,010.98
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-						
2. Less: Other Uses	7630-7699			-						
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-						
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		654,521.46	0.00	654,521.46	(4,564,693.00)	240,693.00	(4,324,000.00)	671,010.98	(0.00)	671,010.98
F. FUND BALANCE, RESERVES										
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)	4,075,498.98	(0.00)	4,075,498.98
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

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)
A. REVENUES						
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. EXPENDITURES						
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

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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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	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%
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		24,979,290.45	8,456,543.00	19,906,973.12	(5,072,317.33)	-20.31%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		654,521.46	(4,324,000.00)	671,010.96	16,489.50	2.52%
F. FUND BALANCE, RESERVES						
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 9650-9659)
 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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		17,153,756.91	2,753,216.21	19,906,973.12	18,005,702.09	18,362,257.38
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		671,010.96	(0.00)	671,010.96	3,171,623.03	3,079,769.89
F. FUND BALANCE, RESERVES						
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
Transfers to Charter Schools in Lieu of Property Taxes	8086	746,291.00		746,291.00	133,435.00		133,435.00	631,218.28		631,218.28
Other LCFF Transfers	8091, 8097									
Total, LCFF Sources		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, 8260-8298							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	26,881.00	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	26,881.00	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	143,882.64	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	7,643.00		7,643.00	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
6. Capital Outlay (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										
7. Other Outgo										
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										
8. TOTAL EXPENDITURES		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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		56,457.43	0.00	56,457.43	(386,025.00)	36,352.00	(349,673.00)	160,457.88	0.00	160,457.88
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		56,457.43	0.00	56,457.43	(386,025.00)	36,352.00	(349,673.00)	160,457.88	0.00	160,457.88
F. FUND BALANCE, RESERVES										
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	1,059,977.88	0.00	1,059,977.88
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	959,796.24

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 Dist
 County: Lake
 Charter #: 1653
 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)
A. REVENUES						
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. EXPENDITURES						
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 Dist
 County: Lake
 Charter #: 1653
 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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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		-	-	-	-	
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		2,442,021.36	785,093.00	2,003,632.26	(438,389.10)	-17.95%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 Dist
 County: Lake
 Charter #: 1653
 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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		56,457.43	(349,673.00)	160,457.86	104,000.43	184.21%
F. FUND BALANCE, RESERVES						
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 Distri
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		
A. REVENUES						
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. EXPENDITURES						
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 Distri
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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		1,679,869.82	323,762.44	2,003,632.26	1,857,469.48	1,894,716.50
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		160,457.86	0.00	160,457.86	398,189.19	341,263.91
F. FUND BALANCE, RESERVES						
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	9,349.00	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	197,175.48
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	26,727.39	122,399.56
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	(6,590.23)	708,295.48

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
6. Capital Outlay (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										
7. Other Outgo										
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										
8. TOTAL EXPENDITURES		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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		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
F. FUND BALANCE, RESERVES										
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)	548,838.28	0.00	548,838.28
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

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)
A. REVENUES						
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. EXPENDITURES						
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

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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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		-	-	-	-	
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		7,890,356.29	2,569,012.00	6,761,006.17	(1,129,350.12)	-14.31%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		178,357.13	(1,814,574.00)	228,993.28	50,636.14	28.39%
F. FUND BALANCE, RESERVES						
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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		5,924,993.18	836,012.99	6,761,006.17	6,371,506.40	6,497,197.40
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 #: 44-76432-0139410
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		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		228,993.28	0.00	228,993.28	699,810.07	883,370.53
F. FUND BALANCE, RESERVES						
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:

For Approving Entity:

For Charter School:

Name

LaChelle Carter
Name

Title

Director of Finance
Title

Phone

949-245-7177
Phone

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) 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 LCFF Sources		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	(893.00)	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 #: 2831
 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
6. Capital Outlay (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										
7. Other Outgo										
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	7281-7289									
Transfers of Indirect Costs	7300-7399									
Debt Service:										
Interest	7438									
Principal (for modified accrual basis only)	7439									
Total, Other Outgo										
8. TOTAL EXPENDITURES		1,756,067.16	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
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		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
F. FUND BALANCE, RESERVES										
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

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)
A. REVENUES						
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. EXPENDITURES						
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

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)
4. Books and Supplies						
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%
5. Services and Other Operating Expenditures						
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%
6. Capital Outlay (Objects 6100-6170, 6200-6500 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		-	-	-	-	
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		1,977,367.63	614,300.00	1,860,206.00	(117,161.63)	-5.93%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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

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)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		34,513.55	(342,758.00)	188,903.99	154,390.44	447.33%
F. FUND BALANCE, RESERVES						
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		
A. REVENUES						
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. EXPENDITURES						
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		
3. Employee Benefits						
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
4. Books and Supplies						
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
5. Services and Other Operating Expenditures						
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
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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
7. Other Outgo						
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
8. TOTAL EXPENDITURES		1,629,217.31	230,988.69	1,860,206.00	1,855,233.72	1,892,430.74
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		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 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
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 (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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		188,903.99	(0.00)	188,903.99	299,119.96	259,688.34
F. FUND BALANCE, RESERVES						
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)

Section: V. Action Items
Item: B. Approval of 2023-24 School Year Audit (attached)
Purpose: Vote
Submitted by:
Related Material: 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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YEAR ENDED JUNE 30, 2024**

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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**

ASSETS	Central Valley	North Bay	Southern California	Northern California	Central Coast	Monterey Bay	Eliminations	Total
CURRENT ASSETS								
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	<u>7,605,876</u>	<u>2,435,185</u>	<u>40,246,229</u>	<u>11,373,925</u>	<u>1,557,026</u>	<u>4,747,832</u>	<u>(6,650,049)</u>	<u>61,316,024</u>
LONG-TERM ASSETS								
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	<u>140,157</u>	<u>35,014</u>	<u>1,125,604</u>	<u>456,388</u>	<u>17,507</u>	<u>105,043</u>	<u>-</u>	<u>1,879,713</u>
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>
LIABILITIES AND NET ASSETS								
CURRENT LIABILITIES								
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	<u>3,837,649</u>	<u>1,542,508</u>	<u>23,640,894</u>	<u>8,130,026</u>	<u>1,303,716</u>	<u>4,448,714</u>	<u>(6,650,049)</u>	<u>36,253,458</u>
LONG-TERM LIABILITIES								
Operating Lease Liabilities, Net	113,749	28,437	881,557	298,592	14,219	85,313	-	1,421,867
Total Long-Term Liabilities	<u>113,749</u>	<u>28,437</u>	<u>881,557</u>	<u>298,592</u>	<u>14,219</u>	<u>85,313</u>	<u>-</u>	<u>1,421,867</u>
Total Liabilities	<u>3,951,398</u>	<u>1,570,945</u>	<u>24,522,451</u>	<u>8,428,618</u>	<u>1,317,935</u>	<u>4,534,027</u>	<u>(6,650,049)</u>	<u>37,675,325</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS								
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
REVENUES WITHOUT DONOR RESTRICTIONS							
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>
EXPENSES							
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>
CHANGE IN NET ASSETS	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>
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<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
CASH FLOWS FROM OPERATING ACTIVITIES							
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>
NET CHANGE IN CASH AND CASH EQUIVALENTS	<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>
CASH AND CASH EQUIVALENTS - END OF YEAR	<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**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
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.

(7)

**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		200,657
Less: Accumulated Depreciation and Amortization		(92,044)
Total Property, Plant, and Equipment	\$	108,613

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.

**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 Contribution</u>	<u>Percent 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 Leases</u>
2025	\$ 415,711
2026	429,416
2027	444,044
2028	373,798
2029	257,557
Thereafter	<u>32,331</u>
Total Lease Payments	1,952,857
Less: Interest	<u>(183,896)</u>
Present Value of Lease Liabilities	<u><u>\$ 1,768,961</u></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

DRAFT

**CALIFORNIA ONLINE PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2024**

	Required Instructional Days	Traditional Calendar Days	Status
Central Valley			
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
North Bay			
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
Southern California			
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 Instructional Days	Traditional Calendar Days	Status
Northern California			
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
Central Coast			
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
Monterey Bay			
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
Central Valley						
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
North Bay						
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
Southern California						
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
Northern California						
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
Central Coast						
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
Monterey Bay						
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
Central Valley						
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
North Bay						
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
Southern California						
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
Northern California						
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
Central Coast						
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
Monterey Bay						
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

	<u>Central Valley</u>	<u>North Bay</u>	<u>Southern California</u>	<u>Northern California</u>	<u>Central Coast</u>	<u>Monterey Bay</u>	<u>Total</u>
June 30, 2024 Annual Financial Report 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 (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 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 Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Additional Award Identification	Central Valley	North Bay	Southern California	Northern California	Central Coast	Monterey Bay	Total Federal Expenditures
U.S. Department of Education										
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 & Academic Enrichment	84.424	N/A		11,426	10,000	62,970	19,304	-	-	103,700
Special Education Cluster: IDEA Basic Local 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 Allocation Plan, Part B, Section 611	84.027A	13379		-	-	141,398	33,443	-	-	174,841
Total Special Education Cluster				<u>120,948</u>	<u>27,475</u>	<u>967,865</u>	<u>317,345</u>	<u>20,022</u>	<u>82,338</u>	<u>1,535,993</u>
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):										
Elementary and Secondary School Emergency Relief III (ESSER III) Fund										
Elementary and Secondary School Emergency Relief III (ESSER III) Fund:	84.425U	15559	COVID-19	442,023	97,872	2,862,000	354,856	-	-	3,756,751
Learning Loss	84.425U	10155	COVID-19	124,746	27,019	506,822	149,741	-	-	808,328
Total Coronavirus Aid, Relief, and Security Act (CARES Act)				<u>566,769</u>	<u>124,891</u>	<u>3,368,822</u>	<u>504,597</u>	<u>-</u>	<u>-</u>	<u>4,565,079</u>
Total U.S. Department of Education				<u>795,167</u>	<u>179,206</u>	<u>4,904,382</u>	<u>1,041,989</u>	<u>20,022</u>	<u>82,338</u>	<u>7,023,104</u>
Total Federal Expenditures				<u>\$ 795,167</u>	<u>\$ 179,206</u>	<u>\$ 4,904,382</u>	<u>\$ 1,041,989</u>	<u>\$ 20,022</u>	<u>\$ 82,338</u>	<u>\$ 7,023,104</u>

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

DRAFT

**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

DRAFT

**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 ¹
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 ²
Immunizations	Not Applicable ³
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable ⁴
Career Technical Education Incentive Grant (CTEIG)	Not Applicable ⁵
Expanded Learning Opportunities Program	Not Applicable ⁶
Transitional Kindergarten	Not Applicable ⁷
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable ⁸
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable ⁹
Charter School Facility Grant Program	Not Applicable ¹⁰

Not Applicable¹: The Organization did not operate an after or before school program component of this grant.

Not Applicable²: The Organization did not report ADA pursuant to Education Code section 51749.5.

Not Applicable³: 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 Applicable⁴: 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 Applicable⁵: The Organization did not receive a CTEIG allocation for the audit year.

Not Applicable⁶: The Organization did not receive Expanded Learning Opportunities Program funds for the audit year.

Board of Directors
California Online Public Schools

Not Applicable⁷: The Organization did not report ADA for the audit year for transitional kindergarten.

Not Applicable⁸: The Organization did not report ADA to the CDE as generated through classroom-based instruction.

Not Applicable⁹: The Organization did not report any ADA as generated through classroom-based instruction.

Not Applicable¹⁰: 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.

Board of Directors
California Online Public Schools

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

DRAFT

**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**

Section I – Summary of Auditors’ Results (Continued)

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

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

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**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

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.

Section IV – Findings and Questioned Costs – State Compliance

2024-002	<u>Nonclassroom-Based Instruction / Independent Study</u>	40000
	California Connections Academy Central Valley – Charter Number: 0804	
	California Connections Academy Southern California – Charter Number: 0664	
	California Connections Academy Northern California – Charter Number: 1398	
	California Connections Academy Monterey Bay – Charter Number: 2056	

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 Disallowed	P-Annual ADA Disallowed
Central Valley	3.91	2.80
Southern California	1.63	1.17
Northern California	2.43	1.74
Monterey Bay	0.84	0.60
Total	8.81	6.31

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

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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.

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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

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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.

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- 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.

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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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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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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 courses 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

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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

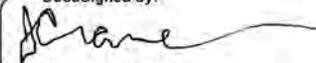
To the School at:

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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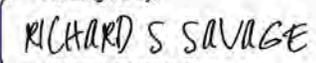
IN WITNESS WHEREOF, the parties to this agreement have duly executed it on the day and year set forth below.

On behalf of the Middletown Unified School District:

DocuSigned by:
By: 
05C14AFFD9194BE...
Jeff Crane, Superintendent

Date: 11/19/2024

On behalf of California Online Public Schools North Bay Charter School:

DocuSigned by:
By: 
3E5D9F2C0CCC49C...
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 "supervisorial 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 31st, and January 31st, will be provided to the District and County Office of Education no later than December 15th and March 15th, 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 15th 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(1)(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, Superintendent

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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 Ripon Unified School District:

X 

Dr. Ziggy Robinson
Ripon USD Superintendent

On Behalf of California Online Public Schools Northern California:

Signed by:
X 

608412412547408
Elaine Pavlich
CalOPS Board President

X 

Dr. Richard Savage
CalOPS Superintendent

4861-5575-3407, v. 1

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.

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- 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

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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

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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 "Supervisorial 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

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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.

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- 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.

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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 15th and March 15th, 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 15th, 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 Administrative Support Services. The Parties understand and agree that, in addition to its supervisory oversight obligations, as set forth in Section 8, the District will provide certain general administrative support and assistance falling outside of the District's supervisory 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. §

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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

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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.

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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.

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- 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. 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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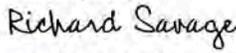
IN WITNESS WHEREOF, the Parties to this Agreement have duly executed it on the day and year set forth below.

On behalf of the Scotts Valley Unified School District:

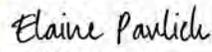
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Tanya Kraus
Superintendent, SVUSD

On behalf of California Online Public Schools, for California Monterey Bay Charter School:

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Dr. Richard Savage
Superintendent, CalOPS Monterey Bay

DocuSigned by:
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Elaine Pavlich
Board President, CalOPS

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