

**AGENDA  
PUBLIC HEARING @ REGULAR MEETING  
BOARD OF DIRECTORS**

**California Virtual Academy at Maricopa**

**December 9, 2024**

**2:00 P.M.**

**Primary Location:**

**Zoom Meeting:** <https://zoom.us/j/3446279195>

**Conference call: (669) 900-9128 Meeting ID: 344 627 9195**

**Alternate Locations:**

721 Clay Trail, Frazier Park, CA 93225

2252 Seton Ct., Claremont, CA 91711

1950 Wallace Ave. Apt F, Costa Mesa, CA 92627

602 Washington Ave, Taft, CA 93268

1605 N Pine, Santa Maria, CA 93458

10808 Shannon Falls Dr. Bakersfield, Ca 93312

ORIGINAL

**INSTRUCTIONS FOR PRESENTATIONS TO  
THE BOARD BY PARENTS AND CITIZENS**

The California Virtual Academy at Maricopa (“School”) welcomes your participation at the School’s Board meetings. The purpose of a public meeting of the Board of Directors (“Board”) is to conduct the affairs of the School in public. We are pleased that you are in attendance and hope that you will visit these meetings often. Your participation assures us of continuing community interest in our School. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided.

1. Agendas are available to all audience members at the door to the meeting or by requesting the agenda from the California Virtual Academy Office (805-581-0202). You may also email [carobinson@caliva.org](mailto:carobinson@caliva.org).
2. “Requests to Speak” forms are available to all audience members who wish to speak on any agenda items or under the general category of “Oral Communications.” Speakers may also request to be placed on “Speakers List” by calling the California Virtual Academy Office (805-581-0202) or emailing [carobinson@caliva.org](mailto:carobinson@caliva.org) seventy-two hours in advance of the meeting.
3. The “Oral Communications” portion is set-aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Board can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. The Board may give direction to staff to respond to your concern or you may be offered the option of returning with a citizen-requested item.
4. With regard to items that are on the agenda, you may specify that agenda item on your blue request form and you will be given an opportunity to speak for up to five (5) minutes when the Board discusses that item.
5. When addressing the Board, speakers are requested to state their name and address from the podium and adhere to the time limits set forth.

6. Citizens may request that a topic related to school business be placed on a future agenda by submitting a written request at least seventy-two (72) hours in advance of any regular meeting. Once such an item is properly agendized and publicly noticed, the Board can respond, interact, and act upon the item.

*California Virtual Academy at Maricopa does not discriminate on the basis of age, race, creed, color, sex, national origin, religion, gender, physical or mental disability, ancestry or marital status, in any of its policies, procedures of practices.*

*In compliance with the Americans with Disabilities Act (ADA) and upon request, Charter School may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order participate in Board meetings are invited to contact California Virtual Academy at Maricopa office at (805)581-0202.*

**I. PRELIMINARY**

**A. CALL TO ORDER**

Meeting was called to order by the Board Chair at 2:01 P.M.

**B. ROLL CALL**

	Present	Absent
Mr. Kelly Fellows (President)	<u>  X  </u>	<u>      </u>
Ms. Devon Freitas (Secretary)	<u>  X  </u>	<u>      </u>
Ms. Carly Parker	<u>  X  </u>	<u>      </u>
Ms. Heidi Grantham	<u>  X  </u>	<u>      </u>

**C. FLAG SALUTE**

- Daniel led (student)

**NOTICE OF PUBLIC HEARING**

**TIME AND DATE:** December 9, 2024 2:00 PM  
During its Regular Board Meeting

**LOCATION:** Zoom Meeting: <https://zoom.us/j/3446279195>

**SUBJECT:** California Virtual Educators United Initial Proposal for 2025-2026 negotiations with California Virtual Academy at Maricopa

- Article 4 – Union Rights
- Article 13 - Compensation
- Article 17 - Caseloads

Opening of Public Hearing: 2:03 \_\_ PM

Closing of Public Hearing: 2:04 \_\_ PM

**II. COMMUNICATIONS**

- A. ORAL COMMUNICATIONS: Non-agenda items: no individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Ordinarily, Board members will not respond to presentations and no action can be taken. However, the Board may give direction to staff following a presentation.
- B. For Information: Director's Report  
This is a presentation of information which has occurred since the previous Board meeting.
- C. For Information: Board/Staff Discussions  
Board and staff discuss items of mutual interest.
  - Art and Music Grant funds  
Leah Fellows shared details related to Proposition 28 and expanding our current Art program.
  - Dashboard/State Testing  
Sarah Neunschwander and Amy Maxwell shared summary.
  - Governing Board Handbook  
April shared link with the board to provide feedback.
- D. Approval of Previous Board Meeting Minutes  
Moved: Kelly  
2<sup>nd</sup>: Heidi

APPROVED

**III. CONSENT AGENDA ITEMS**

All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board votes on them. The director recommends approval of all consent agenda items.

- Proposal to seat new board members, Yvette Villa and Mirna Chalhoub  
Moved: Devon  
2<sup>nd</sup>: Carly

**IV. SCHEDULED FOR ACTION**

**A. BUSINESS**

FY 2023-24 Audit Certification  
- Melanie from GHJ shared summary. No questions asked.

APPROVED

BDRPT 01

FY 2024-25 First Interim Budget Update  
- No questions asked.

APPROVED

BDRPT 02

Ratification of Disbursements  
- No questions asked.

BDRPT 03  
**APPROVED**

**B. PERSONNEL**

2024-25 Employment Agreements  
- No questions asked.

BDRPT 04  
**APPROVED**

**C. INSTRUCTION AND CURRICULUM**

Comprehensive School Safety Plan  
- No questions asked.

BDRPT 05  
**APPROVED**

**E. PUPIL SERVICES**

None

**V. ITEMS SCHEDULED FOR INFORMATION**

None

**VI. ADJOURNMENT**

The meeting was adjourned at 2:33 P.M.

December 2, 2024

To: April Warren, Head of School California Virtual Academies

I hope you had a restful fall break.

California Virtual Educators United would like to meet with California Virtual Academies to present proposed changes to the CBA for the 2025-2026 school year. CVEU would like to open:

- Article 4 – Union Rights
- Article 13 - Compensation
- Article 17 - Caseloads

CVEU requests CAVA provide us with several dates throughout the spring semester to discuss these matters. Should you have any questions, please feel free to contact me, and we look forward to bargaining dates from the CAVA team.

Sincerely,

Jaime Talley, M. Ed.

Bargaining Chair

415.484.6035

# MIRNA CHALHOUB

Bakersfield, CA 93312 • Cell: 661.378.2000 • [mirnasabbagh@yahoo.com](mailto:mirnasabbagh@yahoo.com)

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**Talented Finance Specialist and Certified Transaction Coordinator with over 18 years of experience in all aspects of automotive and institutional finance is eager to assume accountability in a any career opportunity to return profitable results to any company.**

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## SUMMARY OF QUALIFICATIONS

### Transaction Coordinator / Finance Director

**Certified Real Estate Transaction Coordinator with day-to-day administrative management of all real estate transactions**

- Field experienced with demonstrated expertise in finance management, operations, and development.
- Successfully managed portfolios from \$5K to \$65K in the automotive industry.
- Results competent to coordinate multiple portfolios and management teams.
- Proven leadership skills to effectively manage timelines, budgets and client relationships.
- Broad portfolio of transactions from basic vehicle purchases, major fleet purchases and high end-retail sales.

### Core Competencies

Operations, Financials, Scheduling, Marketing, Team Management

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## EDUCATION AND TRAINING

California Association of Realtor – Transaction Coordinator Certified 2016

Administrative Management Certification - 2017

Reynolds and Reynolds Certified – Bakersfield, California 2014

ADP Certified – Bakersfield, California 2001

West High School – Bakersfield, California 1995

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## PROFESSIONAL EXPERIENCE

HBC Real Estate Group, LLC, Bakersfield, CA

October 2016 – Present

### TRANSACTION COORDINATOR AND OFFICE MANAGER

Managing partner and office manager for a Real Estate firm.

Administrative controls and financial controls of all client files including transactions.

Financial oversight of all book keeping and schedule of accounts.

Contract controls and facilitation.

Staff collaboration and mentoring.

Bakersfield Chrysler Jeep and FIAT, Bakersfield, CA

November 2008 to 2016

### FINANCE DIRECTOR

Manage all day-to-day automotive finance and administrative activities.

Schedule and facilitate meetings with staff, clients and multiple financial institutions.

Product Controls; maintain accurate records of financial institution.

Assistant to the General Manager and Sales Manager.

IT controls.

Lead on continuous improvement and quality controls.

BMW of Bakersfield, Bakersfield, CA

November 2008 to 2016

**FINANCE DIRECTOR**

Manage all day-to-day automotive finance activities including transactions and reporting.  
Schedule and facilitate meetings with multiple clients and multiple financial institutions.  
Product Controls; maintain accurate records and relationships of all financial institution programs and promotions.  
Assist on site General Manager and Sales Manager with daily operations.  
Schedule control with ADP Software including Microsoft Word and Excel.  
Finance Lead on various internal financial projects.  
Maintain and manage spreadsheets to provide cost tracking and all data logs.  
Assist Sales Manager with accounting and accurate schedules, including budgets reporting.

Golden Empire Suzuki, Bakersfield, CA

June 2007 to November 2008

**FINANCE MANAGER**

Manage all day-to-day operations of the finance department including project financials.  
Schedule and facilitate meetings with various client and staff members.  
Maintained working relationships with various financial institutions to ensure best practices and standards.  
Document control; maintain accurate records of all transactions and client records.  
Assisted store manager with daily operations.  
Maintain and manage spreadsheets to provide cost tracking.

**YVETTE VILLA**

**Yvilla805@gmail.com**

**805.268.0253**

**Experienced professional in property management**

- High level of enthusiasm and self-motivation for leasing and marketing properties.
- Natural ability to make bold, calculated decisions and initiatives to meet clients' expectations in a calm professional manner. Experienced user of computer software program

AMSI•Yardi•Appfolio•OnSite

Bilingual, fluent in Spanish. Close familiarity with California state, local and federal laws, regulations, policies that govern tenant and property ownership. Fair housing certified. Currently a member of the resident advisory board for the local housing authority

**RELEVANT WORK EXPERIENCE**

**\*Census Enumerator**

Santa Maria, CA

Excel Residential

**\*Community Manager**

Lompoc, CA

Gardner Management

**\*Assistant community manager**

Goleta, CA

CSI/ Courtland Dane/Village Green

**\*Relief Property Manager**

Santa Maria, CA/Goleta, CA

Holland Residential

**\*Sales Associate/Leasing agent**

Santa Maria, Ca

BRE Properties

**\*Leasing Consultant/Sales**

Las Vegas,NV/ Santa Maria, CA

**References available upon request**

**TO: CALIFORNIA VIRTUAL ACADEMY AT MARICOPA  
GOVERNING BOARD**

**BOARD REPORT # 01**

**APPROVED**

**VIA: CALIFORNIA VIRTUAL ACADEMY STAFF**

December 9, 2024

**SUBJECT:** Fiscal Year 2023-24 Audit Certification

**PROPOSAL:**

It is proposed that the Governing Board of California Virtual Academy at Maricopa approve the attached audit certification.

**BACKGROUND:**

Each board member was provided a copy of the fiscal year 2023-24 annual audit conducted by Green Hasson and Janks LLP for their review. The result of the audit was fair, and the independent auditors have issued their unmodified opinion on the school's financial statements. The financial statements present fairly, in all material aspects, the financial position of the Organization as of June 30, 2024.

There are no significant deficiencies or material weaknesses. The attached certification verifies for the public record that the Board has received the audit report.

**BUDGET IMPLICATIONS:**

There are no budget implications.

**RECOMMENDATIONS:**

It is recommended that the Governing Board approve the certification as presented.

**RESPECTFULLY SUBMITTED**

April Warren

Head of School

**PREPARED BY:**

April Warren  
Head of School

Francis "Paco" Burke  
Chief Business Official

**PRESENTED BY:**

April Warren  
Head of School

Francis "Paco" Burke  
Chief Business Official

Ayes: 6

No: 0

Abstain: 0

Approved: Yes Witnessed: *Casey Robinson* Date: 12/9/2024

Name	Aye	No	Abstain	Absent	Moved	Second
Kelly Fellows	X				X	
Devon Freitas	X					X
Heidi Grantham	X					
Carly Parker	X					
Yvette Villa	X					
Mirna Chalhoub	X					

**SCHOOL NAME: California Virtual Academy at Maricopa**

In accordance with Education Code section 41020.3, the Governing Board must review and accept the prior year's Financial Report/Audit, at a public meeting, on or before December 15 and

THEREBY, as written verification of said review, the Governing Board reviewed and accepted on December 9, 2024, the Annual Financial Report as of June 30, 2024.

\_\_\_\_\_  
(Signature) Head of School

\_\_\_\_\_  
12/9/24

Date

**PRELIMINARY DRAFT**

**December 2, 2024**

TO BE RETURNED TO GREEN HANSSON &  
JANKS LLP AND NOT TO BE REPRODUCED  
IN ANY FORM WITHOUT PERMISSION

To the Board of Directors  
California Virtual Academy @ Maricopa

We have audited the combined financial statements of California Virtual Academy @ Maricopa (the School) as of and for the year ended June 30, 2024, and have issued our report thereon dated December 9, 2024. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Combined Financial Statement Audit**

As communicated in our engagement letter dated April 19, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the combined financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the combined financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of combined financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

**Significant Risks Identified**

We have identified the following significant risks:

- Risk of improper revenue recognition through misallocation of costs to cost reimbursement contracts. This is a presumed significant risk under U.S. generally accepted auditing standards (U.S. GAAS).
- Risk of management override of controls, which is a presumed significant risk under U.S. GAAS.

## **Qualitative Aspects of the School's Significant Accounting Practices**

### **Significant Accounting Policies**

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the School is included in Note 2 to the combined financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during June 30, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### **Significant Accounting Estimates and Related Disclosures**

Accounting estimates and related disclosures are an integral part of the combined financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the combined financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. There were no such significant accounting estimates affecting the combined financial statements.

### **Financial Statement Disclosures**

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the School's combined financial statements relate to the functional allocation of expenses, related party transactions, and state compliance report.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the combined financial statements as a whole. The attached schedule, **Proposed Adjusting Journal Entries**, summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the combined financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period combined financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the combined financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. No such misstatements were identified.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the School's combined financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Representations Requested from Management**

We have requested certain written representations from management, which are included in the management representation letter dated December 9, 2024.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings or Issues**

In the normal course of our professional association with the School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the School, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the School's auditors.

This report is intended solely for the information and use of the Boards of Directors and management of the School and is not intended to be and should not be used by anyone other than these specified parties.

GREEN HASSON & JANKS LLP

December 9, 2024  
Los Angeles, California

Client: **California Virtual Academy @ Maricopa**  
 Period Ending: **June 30, 2024**  
 Workpaper: **Proposed Adjusting Journal Entries**

Account	Description	Debit	Credit
<b>Proposed Journal Entries JE # 1001</b>			
To adjust SELPA revenues to account for EDCOE Admin Fees.			
56321	Program Fees - Accounting	37,995.00	
47001-280	SPED		37,995.00
<b>Total</b>		<b><u>37,995.00</u></b>	<b><u>37,995.00</u></b>
<b>Proposed Journal Entries JE # 1002.</b>			
To update lottery revenues for current year state adjustment related to prior year.			
46001-670	Lottery-R	10,867.00	
46001-680	Lottery-UR	5,687.00	
11850	Program Receivables		16,554.00
<b>Total</b>		<b><u>16,554.00</u></b>	<b><u>16,554.00</u></b>
<b>Proposed Journal Entries JE # 1003</b>			
To recognized the CY impact of PY PAJE#1002.			
11850	Program Receivables	23,002.00	
31003	Retained Earnings		23,002.00
<b>Total</b>		<b><u>23,002.00</u></b>	<b><u>23,002.00</u></b>
<b>Proposed Journal Entries JE # 1004</b>			
To reclass Title funds (I and IV) overcollected AR balances to deferred revenue.			
11850	Program Receivables	94,194.00	
23001	Deferred Revenue		94,194.00
<b>Total</b>		<b><u>94,194.00</u></b>	<b><u>94,194.00</u></b>

**PRELIMINARY DRAFT**

**December 2, 2024**

TO BE RETURNED TO GREEN HASSON &  
JANKS LLP AND NOT TO BE REPRODUCED  
IN ANY FORM WITHOUT PERMISSION

**CALIFORNIA VIRTUAL ACADEMY  
@ MARICOPA**

(A Non-Profit Organization)

COMBINED FINANCIAL REPORTS

YEAR ENDED JUNE 30, 2024

COMBINED FINANCIAL REPORTS  
YEAR ENDED JUNE 30, 2024

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## **SECTION A**

### Combined Financial Statements

**CALIFORNIA VIRTUAL ACADEMY**  
**@ MARICOPA**  
(A Non-Profit Organization)

COMBINED FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

COMBINED FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
California Virtual Academy @ Maricopa

### Opinion

We have audited the combined financial statements of California Virtual Academy @ Maricopa (A Non-Profit Organization) (the School), which comprise the combined statement of financial position as of June 30, 2024, the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements.

In our opinion, the accompanying combined financial statements referred to above present fairly, in all material respects, the combined financial position of the School 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 combined 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 *Auditor's Responsibilities for the Audit of the Combined Financial Statements* section of our report. We are required to be independent of the School 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 Combined Financial Statements

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

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date that the combined financial statements are issued.

### Auditor's Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 combined 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 combined 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 combined 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 School'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 combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School'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.

#### **Other Matters - Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying schedules of average daily attendance, instructional time, reconciliation of annual financial and budget report with audited financial statements and combining statements of financial position, activities and functional expenses are presented for purposes of additional analysis and are not a required part of the combined financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by the audit requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, is presented for purposes of additional analysis and is not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with GAAS and *Government Auditing Standards*. In our opinion, the supplementary information is fairly stated in all material respects in relation to the combined financial statements as a whole.

#### **Other Information**

Management is responsible for the other information. The other information comprises the charter school organization structure but does not include the combined financial statements and our auditor's report thereon. Our opinion on the combined 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 combined financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the combined 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 our report dated December 9, 2024, on our consideration of the School'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 to describe the scope of our testing of internal control over combined financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

GREEN HASSON & JANKS LLP

December 9, 2024  
Los Angeles, California

COMBINED STATEMENT OF FINANCIAL POSITION  
 June 30, 2024

**ASSETS**

Cash	\$ 4,453,811
Due from Federal, State and Local Governments	3,329,882
Prepaid Expenses and Other Assets	<u>210,031</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 7,993,724</u></b>

**LIABILITIES AND NET ASSETS**

**LIABILITIES:**

Accounts Payable and Accrued Expenses	\$ 1,784,909
Deferred Revenue	2,653,557
Due to Federal, State and Local Governments	358,672
Due to K12 California LLC	2,322,224
Related Party Payables	<u>344</u>
<b>TOTAL LIABILITIES</b>	<b>7,119,706</b>

**NET ASSETS:**

Without Donor Restrictions	<u>874,018</u>
<b>TOTAL NET ASSETS</b>	<b><u>874,018</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 7,993,724</u></b>

The Accompanying Notes are an Integral Part of These Financial Statements

**COMBINED STATEMENT OF ACTIVITIES**  
 Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUE AND SUPPORT:</b>			
Revenues from Governmental Agencies:			
State	\$ 19,076,903	\$ -	\$ 19,076,903
Federal	815,087	-	815,087
Other Revenues	47,241	-	47,241
Release from Purpose Restriction	48,823	(48,823)	-
	19,988,054	(48,823)	19,939,231
<b>TOTAL REVENUE AND SUPPORT</b>			
<b>EXPENSES:</b>			
Program Services	16,088,242	-	16,088,242
Administrative Support Services	3,396,795	-	3,396,795
	19,485,037	-	19,485,037
<b>TOTAL EXPENSES</b>			
	503,017	(48,823)	454,194
<b>CHANGE IN NET ASSETS</b>			
Net Assets - Beginning of Year	371,001	48,823	419,824
	\$ 874,018	\$ -	\$ 874,018
<b>NET ASSETS - END OF YEAR</b>			

The Accompanying Notes are an Integral Part of These Financial Statements

**CALIFORNIA VIRTUAL ACADEMY @ MARICOPA**  
(A Non-Profit Organization)

PRELIMINARY DRAFT  
December 2, 2024

**COMBINED STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended June 30, 2024

	General Program Services	Supplemental & Concentration Program Services	Special Education & Mental Health Program Services	Title I & Title II Program Services	Total Program Services	Administrative Support Services	Total
Communication	\$ -	\$ 103	\$ 2,854	\$ 2	\$ 2,959	\$ 38,121	\$ 41,080
Instructional Materials and Technology	5,090,819	278,491	6,913	13,967	5,390,190	-	5,390,190
Insurance	19,508	-	-	-	19,508	1,026	20,534
Leased Equipment	873,022	-	-	-	873,022	12,304	885,326
Office Expense	35,937	4,516	673	8,730	49,856	56,928	106,784
Oversight Fees to District	-	-	-	-	-	376,780	376,780
Personnel - Certificated	5,370,730	1,764,018	1,750,779	139,953	9,025,480	-	9,025,480
Personnel - Classified Instructional Support	180,773	92,510	37,047	205,605	515,935	126,373	642,308
Professional Fees	-	-	162,964	-	162,964	182,797	345,761
Support Services Fees	-	-	-	-	-	2,585,958	2,585,958
Travel and Conference	2,008	43,784	231	2,305	48,328	16,508	64,836
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 11,572,797</b>	<b>\$ 2,183,422</b>	<b>\$ 1,961,461</b>	<b>\$ 370,562</b>	<b>\$ 16,088,242</b>	<b>\$ 3,396,795</b>	<b>\$ 19,485,037</b>

The Accompanying Notes are an Integral Part of These Financial Statements

**COMBINED STATEMENT OF CASH FLOWS**  
Year Ended June 30, 2024

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Change in Net Assets	\$ 454,194
Adjustments to Reconcile Change in Net Assets to Net Cash Provided By Operating Activities:	
Decrease in:	
Due from Federal, State and Local Governments	983,745
Prepaid Expenses and Other Assets	18,887
Increase (Decrease) in:	
Accounts Payable and Accrued Expenses	101,531
Deferred Revenue	309,494
Due to Federal, State and Local Governments	(113,351)
Due to K12 California LLC	362,967
Related Party Payables	344
	2,117,811
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>2,117,811</b>
<b>NET INCREASE IN CASH</b>	<b>2,117,811</b>
Cash - Beginning of Year	2,336,000
<b>CASH - END OF YEAR</b>	<b>\$ 4,453,811</b>

The Accompanying Notes are an Integral Part of These Financial Statements

NOTES TO COMBINED FINANCIAL STATEMENTS  
June 30, 2024

**NOTE 1 - ORGANIZATION**

The combined financial statements include the accounts of California Virtual Academy @ Maricopa (CAVA@ Maricopa) and California Virtual Academy @ Kern (CAVA @ Kern) (collectively, the School) after elimination of all inter-school transactions and balances.

The School is a non-profit public benefit corporation, which is part of California Virtual Academies (CAVA). In July 2012, the School closed the California Virtual Academy @Kern charter School and transferred the students from this school to California Virtual Academy @ Maricopa and Insight School of California. The activities of California Virtual Academy @ Kern consist of closing out its operations. The School is a virtual public charter school that offers non-classroom based classes to students.

CAVA programs blend innovative new instructional technology with a traditional curriculum for students all across California. The School has chosen K12 California LLC (K12) as its sole curriculum provider. K12 provides support services as well as technology services to the School. The School is funded principally through the State of California public education monies received through the California Department of Education and its chartering district, the Maricopa Unified School District (the District) in Kern County. The School received majority of its funding from a uniform base grant through the Local Control Funding Formula (LCFF).

In addition to this base grant, the School receives Supplemental and Concentration grants through LCFF, which is based on the number of targeted pupils that are classified as English learners, socio-economically disadvantaged pupils, and foster youth (unduplicated pupils). The School uses Supplemental and Concentration grants to help improve or increase services principally directed towards, and effective in meeting, the School's goals for unduplicated pupils.

The School receives other state and federal funds to provide additional programs and services to students based on certain demographics.

- Special Education funds to help ensure a free appropriate public education for eligible students with disabilities, as well as special education and related services for those students.
- Mental Health funds to deliver educational related mental health services to students with individualized education programs (IEPs), including out-of-home residential services students with development disorders and emotional and behavioral challenges.
- Title I, Part A funds to support effective, evidence-based educational strategies that close the achievement gap and enable the students to meet the state's challenging academic standards.
- Title II, Part A funds to increase the academic achievement of all students by improving teacher and principal quality through professional development and other activities, as well as providing socio-economically disadvantaged students greater access to effective teachers, principals, and other school leaders.

NOTES TO COMBINED FINANCIAL STATEMENTS  
June 30, 2024

**NOTE 1 - ORGANIZATION** (continued)

- Coronavirus Response and Relief Supplemental Appropriations Act, 2022 (CRRSA Act) Elementary and Secondary School Emergency Relief (ESSER II) funds to be used for the same set of services covered under ESSER I and add activities such as addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings.
- The American Rescue Plan Act of 2022 (ARP Act) Elementary and Secondary School Emergency Relief (ESSER III) funds to be used for the same set of services covered under ESSER I and II and add activities such as developing strategies and implementing public health protocols, including, to the greatest extent practicable, policies in line with guidance from the Center for Disease Control for the reopening and operation of school facilities to maintain the health and safety of students, educators, and other staff.

The District has granted the charter to the School through June 30, 2025, subject to amendment and renewal. The School's principal office is located in Simi Valley, California.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) BASIS OF PRESENTATION**

The accompanying combined financial statements have been prepared on the accrual basis of accounting.

**(b) NET ASSETS**

Net assets, revenues, gains, and losses are presented based on the existence or absence of donor-imposed restrictions. Accordingly, all 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-imposed restrictions.
- **Net Assets With Donor Restrictions:** Net assets subject to donor-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 the 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. The School released \$48,823 of net assets with donor restrictions related to LCFF - Supplemental & Concentration Funding, and had no net assets with donor restrictions remaining as of June 30, 2024.

NOTES TO COMBINED FINANCIAL STATEMENTS  
June 30, 2024

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**(c) CASH**

The School maintains its cash in bank accounts which, at times, may exceed federally insured limits. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.

**(d) MANAGEMENT'S USE OF ESTIMATES**

The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

**(e) DUE FROM (TO) FEDERAL, STATE AND LOCAL GOVERNMENTS**

Due from (to) federal, state and local governments are recorded based on amounts to be primarily awarded from the California Department of Education which are, in turn, based on the average daily attendance (ADA) of students. The amounts to be awarded are subject to change based on the availability of funds from the State of California. As a result, differences may occur when accruals are estimated because the exact amounts are not available at the time of the accrual. Any changes are recorded in the period that they are estimable.

The carrying value of due from federal, state and local governments, net of the allowance for doubtful accounts, represents their estimated net realizable value. The allowance for doubtful accounts is estimated based on historical collection trends, the age of outstanding amounts due from federal, state and local governments and existing economic conditions. If events or changes in circumstances indicate that specific due from federal, state and local government balances may be impaired, further consideration is given to the collectability of those balances and the allowance is adjusted accordingly. Past due balances are written off when internal collection efforts have been unsuccessful in collecting the amount due. As of June 30, 2024, the School has not established any allowance for doubtful accounts.

Due to federal, state and local governments represent amounts to be returned to the funding agency subsequent to the period of availability.

NOTES TO COMBINED FINANCIAL STATEMENTS  
June 30, 2024

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**(f) INCOME TAXES**

The School is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701(d). There is no unrelated taxable income and, accordingly, no provision for income taxes has been recorded.

In accordance with the Financial Accounting Standards Board's Accounting Standards Codification Topic No. 740, *Uncertainty in Income Taxes*, the School recognizes the impact of tax positions in the combined financial statements if that position is more likely than not to be sustained on audit, based on the technical merits of the position. During the year ended June 30, 2024, the School performed an evaluation of uncertain tax positions and did not note any matters that would require recognition in the combined financial statements or which might have an effect on its tax-exempt status.

**(g) REVENUE RECOGNITION**

The School recognizes revenue when cash, other assets or an unconditional promise to give are received. The School reports unconditional promises as restricted support if they are received with donor stipulations that limit the use of the donated assets. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

Revenue from government contracts and grants may be conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Such grants are generally considered nonreciprocal transactions restricted by the awarding agencies for certain purposes.

Amounts received are recognized as revenue when the School has satisfied the specific performance requirements, if any, or incurred expenditures in compliance with specific contract or grant provisions, if applicable. The School has elected to adopt a policy whereby donor-restricted grants, whose restrictions are met in the same reporting period, are recognized as revenue without donor restrictions. Amounts received prior to incurring qualifying expenditures or fulfilling the specific performance obligations are reported as deferred revenue in the combined statement of financial position.

NOTES TO COMBINED FINANCIAL STATEMENTS  
June 30, 2024

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**(h) FUNCTIONAL ALLOCATION OF EXPENSES**

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited by a method that best measures the relative degree of benefit.

**(i) SUBSEQUENT EVENTS**

The School evaluated events and transactions occurring subsequent to the combined statement of financial position date of June 30, 2024, for items that should potentially be recognized or disclosed in these combined financial statements. The evaluation was conducted through December 9, 2024, the date these combined financial statements were available to be issued. No such material events or transactions were noted to have occurred.

**NOTE 3 - COMMITMENTS AND CONTINGENCIES**

**(a) CONTRACTS**

The School's grants and contracts are subject to inspection and audit by the appropriate governmental funding agency. The purpose is to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs.

**(b) LEGAL PROCEEDINGS**

In the ordinary course of conducting its business, the School becomes involved in various claims or proceedings. Some of these proceedings may result in judgments being assessed against the School which, from time to time, may have an impact on changes in net assets. The School does not believe that these proceedings, individually or in the aggregate, are material to the accompanying combined financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS  
 June 30, 2024

**NOTE 4 - EMPLOYEE BENEFIT PLAN**

**Multiple-employer Defined Benefit Pension Plan**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. The risks of participating in this multiple-employer defined benefit pension plan are different from single-employer plans because: (a) assets contributed to the multiple-employer 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 School chooses to stop participating in the multiple-employer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multiple-employer plan.

**State Teachers' Retirement System (STRS)**

**Plan Description**

Certificated employees are members of the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by the STRS. The School contributes to the STRS and 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 were \$317 billion, the total actuarial present value of accumulated plan benefits was \$455 billion, contributions from all employers totaled \$7.8 billion, and the plan was 76% funded. The School 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, CA 95826 and [www.calstrs.com](http://www.calstrs.com).

**Funding Policy**

The School reports all applicable information to STRS through the District. 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 School 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 School is required to contribute 19.10% of annual payroll for active plan members for STRS during the year ended June 30, 2024.

The School's contributions to STRS for each of the last three years were as follows:

	STRS Required Contribution	STRS Percent Contributed
<b>Year Ending June 30</b>		
2022	\$ 480,512	100%
2023	832,241	100%
2024	998,547	100%

NOTES TO COMBINED FINANCIAL STATEMENTS  
June 30, 2024

**NOTE 5 - RELATED PARTY TRANSACTIONS**

- (a) The District charges an amount equal to actual costs of supervisory oversight by the District not to exceed 1% of the School's Local Control Funding Formula (LCFF) revenues, unless the School is able to obtain substantially rent-free facilities from the District, in which case the District can increase charges up to 3% of the School's revenues. During the year ended June 30, 2024, the District provided rent-free facilities to the School, and therefore charged the School 2% for supervisory oversight, administrative and other services, in accordance with the amended memorandum of understanding agreement (MOU) between the School and the District. The total expense incurred for such supervisory oversight, administrative and other services for the year ended June 30, 2024 was \$339,280. The District also receives an additional fee for the services of support staff who will perform duties for the District in support of the School, which amounted to \$37,500 during the year ended June 30, 2024 and was included in the oversight fees to District on the combined statement of functional expenses.
- (b) The School engages in transactions with the other public charter schools including CAVA, Insight and iQ schools. Common expenses such as office expenses and utilities are shared among the CAVA, Insight and iQ schools. The School also shares in teacher expenses for teachers who perform services among multiple schools among the CAVA, Insight and iQ schools. All inter-school receivables and liabilities have been assumed by K12. The net liability as of June 30, 2024 included in Due to K12 California LLC totaled \$1,275,150.
- (c) K12 charges the School 13% of all revenues received from charter school state funding for support services and 7% for technology services. The total expense incurred for these transactions for the year ended June 30, 2024 totaled \$3,978,398. K12 also provides curriculum and instructional materials to the School. These transactions amounted to \$3,599,540 for the year ended June 30, 2024.

In addition, K12 charges monthly fees for office expenses and the lease of instructional computers for students. These instructional computer lease expenses are under a month-to-month arrangements and totaled \$879,869 for the year ended June 30, 2024.

Total monthly fees for office and lease expenses for the year ended June 30, 2024 were \$903,518.

NOTES TO COMBINED FINANCIAL STATEMENTS  
June 30, 2024

**NOTE 5 - RELATED PARTY TRANSACTIONS** (continued)

(c) (continued)

Under the service agreement between K12 and the School, K12 has committed to provide credits (K12 invoice credits) to be applied to K12 invoices up to the amount necessary to assure the School does not end a fiscal year with a deficit. K12 and the School have established a fee structure that does not bind the parties together beyond an ordinary customer-vendor relationship by agreeing that all K12 invoice credits accumulated through 2016 per the Settlement Agreement and Final Judgement with the State of California, acting through the California Department of Justice, be expunged at the end of every year, and that no K12 invoice credits shall be permanently carried over between fiscal years. In the event the School receives, in a subsequent fiscal year, revenue attributable to a fiscal year in which K12 has already forgiven K12 invoice credits, such subsequently received funds may be used to compensate K12 for fees incurred under this agreement in such earlier fiscal year. The service agreement also covers various definitions, levels of authority, approvals, and various fiscal responsibilities between K12 and the School. The term of the service agreement between the two parties expires on June 30, 2029.

There were no K12 Invoice credits provided by K12 during the fiscal year ended June 30, 2024. Total charges from K12 relating to the above noted expenses amounted to \$8,481,456 during the fiscal year ended June 30, 2024.

There was \$2,322,568 due to K12 at June 30, 2024.

**NOTE 6 - EMPLOYEE UNION CONTRACT**

Effective July 1, 2017, the School, along with all other schools within the CAVA network, entered into a collective bargaining agreement with California Virtual Educators United (CVEU) to allow all eligible certificated employees of CAVA schools to participate in CVEU's Union, which provides for specified benefits including (but not limited to) specific pay rates and benefits. All Union dues are deducted by the School from participating employees' payroll and remitted to CVEU, subject to the payment terms specified in the collective bargaining agreement. All certificated employees are allocated to each CAVA school based on their proportion of student headcount relative to all CAVA schools. Since headcount totals, and the resulting certificated employees' payroll and benefits allocations can vary each month, the percentage of the School's labor force covered by the collective bargaining agreement is presented in an aggregate level for all schools within the CAVA network. Approximately 55% of the CAVA network's labor force is covered by the collective bargaining agreement, which expires on June 30, 2026.

NOTES TO COMBINED FINANCIAL STATEMENTS  
 June 30, 2024

**NOTE 7 - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES**

The total financial assets held by the School at June 30, 2024 and the amounts of those financial assets that could be made available for general expenditures within one year of the date of the combined statement of financial position are summarized in the following table:

Financial Assets at June 30, 2024	
Cash	\$ 4,453,811
Due from Federal, State and Local Governments	<u>3,329,882</u>
<b>FINANCIAL ASSETS AVAILABLE TO MEET GENERAL EXPENDITURES WITHIN ONE YEAR</b>	 <u>\$ 7,783,693</u>

The School regularly monitors liquidity required to meet its operating needs and other contractual commitments while also striving to maximize the investment of its available funds. As part of the School’s liquidity management, the School structures its financial assets to be available and liquid as its general expenditures, liabilities and other obligations become due.

Additionally, as noted in Note 5(c), under the service agreement between K12 and the School, K12 has committed to provide K12 invoice credits to be applied to K12 invoices up to the amount necessary to assure the School does not end a fiscal year with a deficit.

**CALIFORNIA VIRTUAL ACADEMY**  
**@ MARICOPA**  
(A Non-Profit Organization)

SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2024

SCHEDULE OF AVERAGE DAILY ATTENDANCE  
 (NON-CLASSROOM BASED)  
 Year Ended June 30, 2024

	Second Period Report	Annual Report
TK/K and Grades 1 through 3	295.62	299.05
Grades 4 through 6	245.59	247.75
Grades 7 through 8	273.30	278.91
Grades 9 through 12	409.14	405.25
<b>TOTAL</b>	1,223.65	1,230.96

There was no ADA generated through classroom-based instruction as the charter school is non-classroom based.

SCHEDULE OF INSTRUCTIONAL TIME  
(NON-CLASSROOM BASED)  
Year Ended June 30, 2024

Not Applicable. The charter school is non-classroom based.

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT  
 WITH AUDITED FINANCIAL STATEMENTS  
 Year Ended June 30, 2024

June 30, 2024 Annual Financial and Budget Report Fund Balances (Net Assets)		\$ 871,001
Adjustments and Reclassifications:		
Increasing (Decreasing) the Fund Balance (Net Assets)		
Related Party Receivable	\$ 258	
Due from Federal, State and Local Governments	1,294,624	
Prepaid Expenses and Other Assets	10,725	
Deferred Outflows of Resources	(871,001)	
Accounts Payable and Accrued Expenses	2,297,559	
Deferred Revenue	(376,775)	
Due to Federal, State and Local Governments	(31,590)	
Due to K12 California LLC	<u>(2,320,783)</u>	
Net Adjustments and Reclassifications		<u>3,017</u>
June 30, 2024 Audited Financial Statement Fund Balances (Net Assets)		<u>\$ 874,018</u>

See Independent Auditor's Report

**CALIFORNIA VIRTUAL ACADEMY @ MARICOPA**  
(A Non-Profit Organization)

PRELIMINARY DRAFT  
December 2, 2024

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2024

Agency - Program Grant Title	Contract Number	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Revenues	Program Expenditures from Federal Revenues
<b>FEDERAL AWARDS</b>					
<b>MAJOR AWARD</b>					
U.S. Department of Education Passed through the State of California, Department of Education: Title I, Part A - Improving the Academic Achievement of the Disadvantaged	S010A230005	84.010	14329	\$ 344,346	\$ 344,346
<b>TOTAL MAJOR AWARD</b>				344,346	344,346
<b>NON-MAJOR AWARDS</b>					
U.S. Department of Education Passed through the State of California, Department of Education: Education Stabilization Fund: COVID-19 - Elementary and Secondary School Emergency Relief (ESSER II) Fund COVID-19 - American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) COVID-19 - American Rescue Plan Elementary and Secondary School Emergency Relief - Homeless Children and Youth (ARP-HCY)	S425D210016 S425U210016 S425W210005-21A	84.425D 84.425U 84.425W	15547 15559 15566	96,528 136,059 3,063	96,528 136,059 3,063
<b>Total Education Stabilization Funds</b>				235,650	235,650
U.S. Department of Education Passed through the State of California, Department of Education: Individuals with Disabilities Education Act (IDEA) - Part B, Section 611, Special Education Cluster (IDEA)	H027A230116	84.027A	13379	195,881	195,881
U.S. Department of Education Passed through the State of California, Department of Education: Title II - Supporting Effective Instruction State Grants	S367A230005	84.367A	14341	39,210	39,210
<b>TOTAL NON-MAJOR AWARDS</b>				470,741	470,741
<b>TOTAL FEDERAL AWARDS</b>				\$ 815,087	\$ 815,087

See Independent Auditor's Report

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2024

**Notes to the Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2024**

- 1.** Basis of Presentation - The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the School 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 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 the operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.
- 2.** Summary of Significant Accounting Policies - Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.
- 3.** The School has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.
- 4.** The School has not provided any federal awards to subrecipients from the federal expenditures presented in this Schedule.

**CALIFORNIA VIRTUAL ACADEMY @ MARICOPA**  
(A Non-Profit Organization)

PRELIMINARY DRAFT  
December 2, 2024

COMBINING STATEMENT OF FINANCIAL POSITION  
Year Ended June 30, 2024

	California Virtual Academy @ Maricopa	California Virtual Academy @ Kern	Eliminations	Combined
<b>ASSETS</b>				
Cash	\$ 4,395,292	\$ 58,519	\$ -	\$ 4,453,811
Due from Federal, State and Local Governments	3,329,882	-	-	3,329,882
Prepaid Expenses and Other Assets	208,282	1,749	-	210,031
<b>TOTAL ASSETS</b>	<b>\$ 7,933,456</b>	<b>\$ 60,268</b>	<b>\$ -</b>	<b>\$ 7,993,724</b>
<b>LIABILITIES AND NET ASSETS</b>				
<b>LIABILITIES:</b>				
Accounts Payable and Accrued Expenses	\$ 1,783,124	\$ 1,785	\$ -	\$ 1,784,909
Deferred Revenue	2,653,557	-	-	2,653,557
Due to Federal, State and Local Governments	302,232	56,440	-	358,672
Due to K12 California LLC	2,320,439	1,785	-	2,322,224
Related Party Payables	86	258	-	344
<b>TOTAL LIABILITIES</b>	<b>7,059,438</b>	<b>60,268</b>	<b>-</b>	<b>7,119,706</b>
<b>NET ASSETS:</b>				
Without Donor Restrictions	874,018	-	-	874,018
<b>TOTAL NET ASSETS</b>	<b>874,018</b>	<b>-</b>	<b>-</b>	<b>874,018</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 7,933,456</b>	<b>\$ 60,268</b>	<b>\$ -</b>	<b>\$ 7,993,724</b>

See Independent Auditor's Report

**CALIFORNIA VIRTUAL ACADEMY @ MARICOPA**  
(A Non-Profit Organization)

PRELIMINARY DRAFT  
December 2, 2024

COMBINING STATEMENT OF ACTIVITIES  
Year Ended June 30, 2024

	California Virtual Academy @ Maricopa	California Virtual Academy @ Kern	Eliminations	Combined
<b>REVENUE AND SUPPORT:</b>				
Revenues from Governmental Agencies:				
State	\$ 19,076,903	\$ -	\$ -	\$ 19,076,903
Federal	815,087	-	-	815,087
Other Revenues	47,241	-	-	47,241
	<hr/>			<hr/>
<b>TOTAL REVENUE AND SUPPORT</b>	19,939,231	-	-	19,939,231
<b>EXPENSES:</b>				
Program Services	16,088,242	-	-	16,088,242
Administrative Support Services	3,396,795	-	-	3,396,795
	<hr/>			<hr/>
<b>TOTAL EXPENSES</b>	19,485,037	-	-	19,485,037
<b>CHANGE IN NET ASSETS</b>	454,194	-	-	454,194
Net Assets - Beginning of Year	419,824	-	-	419,824
	<hr/>			<hr/>
<b>NET ASSETS - END OF YEAR</b>	\$ 874,018	\$ -	\$ -	\$ 874,018
	<hr/>			<hr/>

See Independent Auditor's Report

**CALIFORNIA VIRTUAL ACADEMY @ MARICOPA**  
(A Non-Profit Organization)

**PRELIMINARY DRAFT**  
**December 2, 2024**

**COMBINING STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended June 30, 2024

	Program Services				Administrative Support Services				Total Expenses		
	General Program Maricopa	Supplemental & Concentration Program Services Maricopa	Special Education & Mental Health Program Services Maricopa	Title I & II Program Services Maricopa	California Virtual Academy @ Kern	California Virtual Academy @ Maricopa	California Virtual Academy @ Kern	Total	California Virtual Academy @ Maricopa	California Virtual Academy @ Kern	Total Combined
Communication and Technology	\$ -	\$ 103	\$ 2,854	\$ 2	\$ -	\$ 38,121	\$ -	\$ 38,121	\$ 41,080	\$ -	\$ 41,080
Instructional Materials	5,090,819	278,491	6,913	13,967	-	5,390,190	-	5,390,190	5,390,190	-	5,390,190
Insurance	19,508	-	-	-	-	19,508	-	19,508	20,534	-	20,534
Leased Equipment	873,022	-	-	-	-	873,022	-	873,022	885,326	-	885,326
Office Expense	35,937	4,516	673	8,730	-	49,856	-	49,856	106,784	-	106,784
Oversight Fees to District	-	-	-	-	-	-	-	-	376,780	-	376,780
Personnel - Certificated	5,370,730	1,764,018	1,750,779	139,953	-	9,025,480	-	9,025,480	9,025,480	-	9,025,480
Personnel - Classified	180,773	92,510	37,047	205,605	-	515,935	-	515,935	642,308	-	642,308
Instructional Support	-	-	162,964	-	-	162,964	-	162,964	345,761	-	345,761
Professional Fees	-	-	-	-	-	-	-	-	2,585,958	-	2,585,958
Support Services Fees	-	-	-	-	-	-	-	-	2,585,958	-	2,585,958
Travel and Conference	2,008	43,784	231	2,305	-	48,328	-	48,328	64,836	-	64,836
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 11,572,797</b>	<b>\$ 2,183,422</b>	<b>\$ 1,961,461</b>	<b>\$ 370,562</b>	<b>\$ -</b>	<b>\$ 16,088,242</b>	<b>\$ 3,396,795</b>	<b>\$ 3,396,795</b>	<b>\$ 19,485,037</b>	<b>\$ -</b>	<b>\$ 19,485,037</b>

See Independent Auditor's Report

**CALIFORNIA VIRTUAL ACADEMY**  
**@ MARICOPA**  
(A NON-PROFIT ORGANIZATION)

OTHER INFORMATION

YEAR ENDED JUNE 30, 2024

**CHARTER SCHOOL ORGANIZATION STRUCTURE**  
 June 30, 2024

a. Date and Granting Authority of Charter School: August 6, 2012; Maricopa Unified School District

b. Members of the Governing Board:

Name	Title	Board Term	Term Expiration
Kelly Fellows	President	2 Years	02/19/2025
Devon Freitas	Secretary	2 Years	02/19/2025
Carly Parker	Parent	2 Years	12/11/2025

c. Superintendent (District): Michael Coleman  
 Asst. Superintendent (District): Trisha Dooty, District Account Clerk  
 Administrator: April Warren, Head of School  
 Chief Business Official: Francis Burke, Chief Business Official

d. Charter School Name: California Virtual Academy at Maricopa  
 Charter School Number: 1490

## **SECTION B**

Independent Auditor's Report on State Compliance

## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

To the Board of Directors  
California Virtual Academy @ Maricopa

### Report on Compliance

#### **Opinion**

We have audited California Virtual Academy @ Maricopa's (the School) compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the School's state program requirements identified below for the year ended June 30, 2024.

In our opinion, the School complied, in all material respects, with the laws and regulations of the state programs noted in the table below 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 the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards 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 School 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 School'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 School's state programs.

#### **Auditor's Responsibilities for the Audit Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School'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 *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, will always detect a material misstatement when it exists. The risk of not detecting a material noncompliance 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. Noncompliance with the compliance requirements referred to below 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 School's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2023-24 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 School’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 School’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 *2023-24 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 School’s internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine the School’s compliance with the state laws and regulations applicable to the items below.

2023-24 K12 Audit Guide Procedures	Procedures Performed*
<b>School Districts, County Offices of Education, and Charter Schools:</b>	
T. Proposition 28 Arts and Music in Schools	Yes
U. After/Before School Education and Safety Program	Not Applicable
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study-Course Based	Not Applicable
Z. Immunizations	Not Applicable
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant	Not Applicable
CZ. Career Technical Education Incentive Grant	Not Applicable
DZ. Expanded Learning Opportunities Program	Not Applicable
EZ. Transitional Kindergarten	Not Applicable
<b>Charter Schools:</b>	
AA. Attendance	Yes
BB. Mode of Instruction	Not Applicable
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination of Funding for Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes - Classroom Based	Not Applicable
FF. Charter School Facility Grant Program	Not Applicable

\*"Not Applicable" is used in the table above to indicate that the School either did not receive program funding or did not otherwise operate the program during the fiscal year.

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

### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance 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.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

GREEN HASSON & JANKS LLP

December 9, 2024  
Los Angeles, California

SCHEDULES OF FINDINGS AND QUESTIONED COSTS  
June 30, 2024

**SECTION I - SCHEDULE OF AUDITOR'S FINDINGS**

There are no current audit findings.

**SECTION II - SCHEDULE OF PRIOR AUDIT FINDINGS**

There were no prior year audit findings.

## **SECTION C**

REPORTS REQUIRED BY  
TITLE 2 U.S. CODE OF FEDERAL REGULATIONS  
(CFR) PART 200, UNIFORM ADMINISTRATIVE  
REQUIREMENTS, COST PRINCIPLES, AND AUDIT  
REQUIREMENTS FOR FEDERAL AWARDS  
(UNIFORM GUIDANCE)

**PRELIMINARY DRAFT**

**December 2, 2024**

TO BE RETURNED TO GREEN HASSON &  
JANKS LLP AND NOT TO BE REPRODUCED  
IN ANY FORM WITHOUT PERMISSION

**CALIFORNIA VIRTUAL ACADEMY  
@ MARICOPA**

REPORTS REQUIRED BY  
TITLE 2 U.S. CODE OF FEDERAL REGULATIONS  
(CFR) PART 200, UNIFORM ADMINISTRATIVE  
REQUIREMENTS, COST PRINCIPLES, AND AUDIT  
REQUIREMENTS FOR FEDERAL AWARDS  
(UNIFORM GUIDANCE)

YEAR ENDED JUNE 30, 2024

REPORTS REQUIRED BY TITLE 2 U.S. CODE OF FEDERAL REGULATIONS  
(CFR) PART 200, UNIFORM ADMINISTRATIVE REQUIREMENTS, COST  
PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS  
(UNIFORM GUIDANCE)

YEAR ENDED JUNE 30, 2024

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

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
California Virtual Academy @ Maricopa

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the combined financial statements of California Virtual Academy @ Maricopa (A Non-Profit Organization) (the School), which comprise the combined statement of financial position as of June 30, 2024, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the combined financial statements and have issued our report thereon dated December 9, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the combined financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School'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 School's combined 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 were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School’s combined 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 combined 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 School’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 School’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

GREEN HASSON & JANKS LLP

December 9, 2024  
Los Angeles, California

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
California Virtual Academy @ Maricopa

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

**Opinion on Each Major Federal Program**

We have audited California Virtual Academy @ Maricopa's (the School) 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 School's major federal programs for the year ended June 30, 2024. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School 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 (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School 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 School'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 School's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School'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 School'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 School'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 School'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 School's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control Over Compliance**

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

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

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

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

GREEN HASSON & JANKS LLP

December 9, 2024  
Los Angeles, California

PRELIMINARY DRAFT  
December 2, 2024

**CALIFORNIA VIRTUAL ACADEMY @ MARICOPA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 Year Ended June 30, 2024

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified?  Yes  No
- Significant deficiencies identified?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major programs:

- Material weaknesses identified?  Yes  No
- Significant deficiencies identified?  Yes  None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

Identification of Major Programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.010	U.S. Department of Education, Pass-through, State of California, Department of Education Title I, Part A - Improving the Academic Achievement of the Disadvantaged

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  Yes  No

**CALIFORNIA VIRTUAL ACADEMY @ MARICOPA** PRELIMINARY DRAFT  
December 2, 2024  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 2024

**SECTION II - FINANCIAL STATEMENTS FINDINGS**

There were no current year audit findings.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no current year audit findings.

# APPENDIX

**TO: CALIFORNIA VIRTUAL ACADEMY AT MARICOPA  
GOVERNING BOARD**

**BOARD REPORT #02**

**APPROVED**

**VIA: CALIFORNIA VIRTUAL ACADEMY STAFF**

December 9, 2024

**SUBJECT:** Fiscal Year 2024-25 First Interim Budget Update

**PROPOSAL:**

It is proposed that the Governing Board of California Virtual Academy at Maricopa approve the "First Interim Budget Update."

**BACKGROUND:**

This report has been prepared using the Fiscal Crisis and Management Assistance Team's (FCMAT's) Local Control Funding Formula (LCFF) calculator.

The adopted budget for the 2024-25 fiscal year was based on anticipated P2 ADA of 1,310 students. The current P2 ADA estimate for California Virtual Academy at Maricopa has decreased to 1,307 students, which is expected to generate \$21,872,193 in funding. The current budget anticipates an ending fund balance of \$1,795,222, which includes an estimated surplus of \$921,203 in the current fiscal year, which California Virtual Academy at Maricopa will retain and carry forward into future fiscal years.

**BUDGET IMPLICATIONS:**

The forecasted revenue is \$21,872,193. The school anticipates an ending fund balance of \$1,795,222 for the 2024-25 school year.

**RECOMMENDATIONS:**

It is recommended that the Governing Board:

1. Approve the First Interim Budget Update for the 2024-25 school year on behalf of California Virtual Academy at Maricopa.
2. Authorize the Head of School to make budget adjustments periodically to include unanticipated revenue or unexpected costs that may arise.

**RESPECTFULLY SUBMITTED**

April Warren  
Head of School

**PREPARED BY:**

April Warren  
Head of School

Francis "Paco" Burke  
Chief Business Official

**PRESENTED BY:**

April Warren  
Head of School

Francis "Paco" Burke  
Chief Business Official

Ayes: 6

No: 0

Abstain: 0

Approved: Yes    Witnessed: *Casey Robinson*    Date: 12/9/2024

Name	Aye	No	Abstain	Absent	Moved	Second
Kelly Fellows	X				X	
Devon Freitas	X					
Heidi Grantham	X					X
Carly Parker	X					
Yvette Villa	X					
Mirna Chalhoub	X					

# **California Virtual Academy at Maricopa**

**Board Presentation**

**Fiscal Year 2024-25**

**First Interim Budget**



**CALIFORNIA  
VIRTUAL  
ACADEMIES**



# California Virtual Academy at Maricopa

## Summary of Changes from Fiscal Year 2024-25 Adopted Budget

Category	Current	Incr (Decr)	Reason
ADA	1,307	(2)	-0.2% decrease compared to Fiscal Year 2024-25 Adopted Budget
LCFF Revenue	\$ 19,115,210	\$ (259,776)	Decrease primarily due to estimated decrease of P2 ADA in higher funded grade bands; -50 TK-3 P2 ADA and -65 HS P2 ADA
Restricted Revenue	\$ 2,725,050	\$ 449,931	Increase primarily due to removal of planned re-allocation of State SPED income to Insight School of California, increase in actual ESSER expenditures and increase in planned one-time state restricted funding sources
Expenses	\$ 20,950,990	\$ 191,209	Primarily due an increase in estimated SpEd contracted services expenditures, and an estimated increase in employer portion of health benefits, all of which partially offset by a decrease in estimated one-time certificated compensation

## Fiscal Year 2024-25 First Interim Budget Highlights

SB740	46.83%	Certificated salaries and benefits, as a percent of revenue, is 6.8% higher than required
	80.22%	Instruction and instruction-related services, as a percent of revenue, is 0.2% higher than required
K12 Invoice Credits \$	-	Amount of credits issued by K12 for Fiscal Year 2024-25, which guarantee the school does not end the year with a deficit



**CALIFORNIA**  
VIRTUAL  
ACADEMIES

# California Virtual Academy at Maricopa

Fiscal Year 2024-25

## First Interim Budget Comparison

Description	Object Code	2024-25 Adopted Budget	2024-25 First Interim Budget	vs. Adopted Budget Increase (Decrease)	% Change
<b>P2 ADA</b>		1,310	1,307	(2)	-0.19% <sup>a</sup>
<b>A. REVENUES</b>					
1. LCFF/Revenue Limit Sources	8010-8099	\$ 19,374,986	\$ 19,115,210	\$(259,776)	-1.34% <sup>b</sup>
2. Federal Revenues	8100-8299	753,926	832,431	78,505	10.41% <sup>c</sup>
3. Other State Revenues	8300-8599	1,521,193	1,892,620	371,427	24.42% <sup>d</sup>
4. Other Local Revenues	8600-8799	53,431	31,933	\$(21,498)	-40.24% <sup>e</sup>
5. TOTAL REVENUES		\$ 21,703,536	\$ 21,872,193	\$ 168,657	0.78%
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	\$ 7,401,837	\$ 7,277,300	\$(124,537)	-1.68% <sup>f</sup>
2. Non-certificated Salaries	2000-2999	406,602	344,427	(62,175)	-15.29% <sup>g</sup>
3. Employee Benefits	3000-3999	2,150,028	2,294,145	144,117	6.70% <sup>h</sup>
4. Books and Supplies	4000-4999	3,974,038	3,937,134	(36,904)	-0.93% <sup>i</sup>
5. Services and Other Operating Expenditures	5000-5999	6,790,783	7,064,961	274,178	4.04% <sup>j</sup>
6. Capital Outlay	6000-6999	36,494	33,024	(3,470)	-9.51% <sup>k</sup>
7. Other Outgo	7100-7499	-	-	-	
8. TOTAL EXPENDITURES		\$ 20,759,782	\$ 20,950,990	\$ 191,209	0.92%
<b>C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPEND. BEFORE OTHER FINANCING SOURCES</b>		943,754	921,203	(22,551)	-2.39%
<b>D. OTHER FINANCING SOURCES/USES</b>		-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		943,754	921,203	(22,551)	-2.39%

### EXPLANATION OF VARIANCES:

- a -0.2% decrease compared to Fiscal Year 2024-25 Adopted Budget
- b Decrease primarily due to estimated decrease of P2 ADA in higher funded grade bands; -50 TK-3 P2 ADA and -65 HS P2 ADA
- c Primarily due to increase in actual ESSER expenditures, partially offset a decrease in estimated Federal SPED IDEA funding
- d Increase primarily due to removal of planned re-allocation of State SpEd income to Insight School of California
- e Estimated decrease in interest income
- f Primarily due to an estimated decrease of one-time certificated compensation
- g Primarily due to decrease in school's allocation of restricted funded classified FTEs
- h Primarily due to an estimated increase in employer portion of health benefits
- i Primarily due to a decrease in enrollment-driven student materials and services
- j Primarily due to an increase in estimated SpEd contracted services expenditures
- k Due to estimated decrease in asset purchases - employee computers and technology



**CALIFORNIA**  
VIRTUAL  
ACADEMIES

# California Virtual Academy at Maricopa

## Fiscal Year 2024-25 First Interim Budget

Senate Bill 740 Instructional Cost		
	Object Code	Total
<b>Certificated Salaries and Benefits</b>		
Certificated Teacher Salaries	1100	\$ 5,767,125
Cert. Supervisors' and Admin. Salaries	1300	\$ 316,046
Additional Certificated Personnel Pay	1900	\$ 1,194,128
Certificated Employee Benefits	3000-3999	\$ 2,139,286
Special Ed. - Certificated Contract Services (Certificated Portion - 80%)	5100	\$ 811,090
<b>Certificated Staff Cost</b>		<b>\$ 10,227,677</b>
Non-Certificated Support Salaries	2200	\$ 344,427
Non-Certificated Employee Benefits	3000-3999	\$ 154,859
Approved Textbooks and Core Curricula Materials	4100	\$ 3,765,761
Materials and Supplies	4300	\$ 171,373
Special Ed. - Certificated Contract Services (Non-certificated portion - 20%)	5100	\$ 90,121
Travel and Conferences	5200	\$ 180,769
Inst. Computers/Printers/Leasing	5600	\$ 891,085
Contract - Student Instructional Technology (7%)	5800	\$ 1,453,772
Other Instructional and Operating Expenditures	5800	\$ 10,684
ISP Services/Telephone	5900	\$ 230,810
<b>Instruction &amp; Instruction-Related Costs</b>		<b>\$ 7,293,660</b>
<b>Total Instructional Cost</b>		<b>\$ 17,521,336</b>

SB 740 Requirement	Expenditures	Federal & State Revenues	% Spent (Expenditures / Revenues)
A. Certificated Teachers' Salaries and Benefits	\$ 10,227,677	\$ 21,840,260	46.83%
B. Total Instructional Costs	\$ 17,521,336	\$ 21,840,260	80.22%
C. PTR (Pupil-Teacher Ratio)	<b>20.43 : 1</b>		

**Note:**

In order to qualify for a 100% funding recommendation from ACCS, California Virtual Academy at Maricopa needs to meet the following criteria:

- 1) Line A. must equal or exceed 40 percent,
- 2) Line B. must equal or exceed 80 percent, AND
- 3) Line C. PTR (Pupil-Teacher Ratio) cannot exceed of 25:1

**K12 Invoice Credit Methodology**

In the school's agreement with K12, Inc., K12, Inc. issues invoice credits, to be applied to K12 invoices, within the school year so that the school's revenues meets all operating expenses with no deficit. As a result, the audited financials for fiscal year 2024-25 will show a balanced budget.

K12 Charges	Original Invoice	Invoice Credits	Revised Invoice
Support Services Fees (13%)	\$ 2,699,861	\$ -	\$ 2,699,861
Technology Fees (7%)	\$ 1,453,772	\$ -	\$ 1,453,772
OLS - Curriculum & Development	\$ 2,775,914	\$ -	\$ 2,775,914
Instruction Materials	\$ 847,169	\$ -	\$ 847,169
Inst. Computers/Printers/Leasing	\$ 862,207	\$ -	\$ 862,207
<b>Total Net K12, Inc.-Related Expenditures</b>	<b>\$ 8,638,923</b>	<b>\$ -</b>	<b>\$ 8,638,923</b>

**CHARTER SCHOOL  
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM  
2024-25 FIRST INTERIM**

Charter School Name: California Virtual Academy @  
(continued) Maricopa  
CDS #: 15-63628-0137687  
Charter Approving Entity: Maricopa Unified School District  
County: Kern  
Charter #: 1490  
Fiscal Year: 2024-25

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: December 9, 2024  
Charter School Official  
(Original signature required)

Print Name: April Warren Title: Head of School

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:

Michael Coleman  
Name  
Superintendent  
Title  
661-979-2658  
Phone  
mcoleman@musd.email  
E-mail

For Charter School:

Francis "Paco" Burke  
Name  
Chief Business Official  
Title  
805.232.4142  
Phone  
fburke@caliva.org  
E-mail

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

\_\_\_\_\_  
County Representative

\_\_\_\_\_  
Date

**CHARTER SCHOOL  
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM  
2023-24 FIRST INTERIM - SUMMARY**

Charter School Name: California Virtual Academy @  
 (continued) Maricopa  
 CDS #: 15-63628-0137687  
 Charter Approving Entity: Maricopa Unified School District  
 County: Kern  
 Charter #: 1490  
 Fiscal Year: 2024-25

Description	Object Code	2024-25 Adopted Budget (X)	2024-25 First Interim (Z)	Adopted Budget vs. First Interim Increase (Decrease)	
				\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>					
1. LCFF/Revenue Limit Sources	8010-8099	19,374,986	19,115,210	-259,776	-1.34%
2. Federal Revenues	8100-8299	753,926	832,431	78,505	10.41%
3. Other State Revenues	8300-8599	1,521,193	1,892,620	371,427	24.42%
4. Other Local Revenues	8600-8799	53,431	31,933	-21,498	-40.24%
5. TOTAL REVENUES		21,703,536	21,872,193	168,657	0.78%
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	7,401,837	7,277,300	-124,537	-1.68%
2. Non-certificated Salaries	2000-2999	406,602	344,427	-62,175	-15.29%
3. Employee Benefits	3000-3999	2,150,028	2,294,145	144,117	6.70%
4. Books and Supplies	4000-4999	3,974,038	3,937,134	-36,904	-0.93%
5. Services and Other Operating Expenditures	5000-5999	6,790,783	7,064,961	274,178	4.04%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)	6000-6999	36,494	33,024	-3,470	-9.51%
7. Other Outgo	7100-7499	0	0	0	
8. TOTAL EXPENDITURES		20,759,782	20,950,990	191,209	0.92%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>					
		943,754	921,203	-22,551	-2.39%
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979	0	0	0	
2. Less: Other Uses	7630-7699	0	0	0	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
		943,754	921,203	-22,551	-2.39%
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	1,147,186	871,001	-276,184	-24.07%
b. Adjustments to Beginning Balance	9793, 9795	0	3,017	3,017	New
c. Adjusted Beginning Balance		1,147,186	874,018		
2. Ending Fund Balance, June 30 (E + F.I.C.)		2,090,940	1,795,222		
<b>Components of Ending Fund Balance :</b>					
<b>a. Nonspendable</b>					
Revolving Cash (equals object 9130)	9711	-	-	-	
Stores (equals object 9320)	9712	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	
All Others	9719	-	-	-	
<b>b. Restricted</b>					
	9740	-	-	-	
<b>c. Committed</b>					
Stabilization Arrangements	9750	-	-	-	
Other Commitments	9760	-	-	-	
<b>d. Assigned</b>					
Other Assignments	9780	-	-	-	
<b>e. Unassigned/Unappropriated</b>					
Reserve for Economic Uncertainties	9789	-	-	-	
Unassigned/Unappropriated Amount	9790	2,090,940	1,795,222	(295,719)	-14%

**CHARTER SCHOOL  
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM  
2024-25 First Interim Report - Detail**

Charter School Name: California Virtual Academy @  
 (continued) Maricopa  
 CDS #: 15-63628-0137687  
 Charter Approving Entity: Maricopa Unified School District  
 County: Kern  
 Charter #: 1490  
 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	2024-25 Adopted Budget			2024-25 Actuals thru 10/31			2024-25 First Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF/Revenue Limit Sources</b>										
State Aid - Current Year	8011	14,682,115	-	14,682,115	5,585,006	-	5,585,006	16,900,383	-	16,900,383
Education Protection Account State Aid - Current Year	8012	4,491,296	-	4,491,296	839,912	-	839,912	2,021,567	-	2,021,567
Charter Schools Gen. Purpose Entitlement - State Aid	8015	-	-	-	-	-	-	-	-	-
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Tax Relief Subventions	8020-8039	-	-	-	-	-	-	-	-	-
County and District Taxes	8040-8079	-	-	-	-	-	-	-	-	-
Miscellaneous Funds	8080-8089	-	-	-	-	-	-	-	-	-
<b>LCFF/Revenue Limit Transfers:</b>										
PERS Reduction Transfer	8092	-	-	-	-	-	-	-	-	-
Charter Schools Funding in lieu of Property Taxes	8096	201,575	-	201,575	64,924	-	64,924	193,260	-	193,260
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
<b>Total, LCFF/Revenue Limit Sources</b>		<b>19,374,986</b>	<b>-</b>	<b>19,374,986</b>	<b>6,489,842</b>	<b>-</b>	<b>6,489,842</b>	<b>19,115,210</b>	<b>-</b>	<b>19,115,210</b>
<b>2. Federal Revenues</b>										
No Child Left Behind	8290	-	432,521	432,521	-	95,775	95,775	-	437,057	437,057
Special Education - Federal	8181, 8182	-	244,330	244,330	-	-	-	-	219,034	219,034
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	77,074	77,074	-	61,169	61,169	-	176,340	176,340
<b>Total, Federal Revenues</b>		<b>-</b>	<b>753,926</b>	<b>753,926</b>	<b>-</b>	<b>156,944</b>	<b>156,944</b>	<b>-</b>	<b>832,431</b>	<b>832,431</b>
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE	-	981,659	981,659	-	460,683	460,683	-	1,241,357	1,241,357
All Other State Revenues	StateRevAO	270,886	268,648	539,534	113,129	60,519	173,648	305,820	345,443	651,263
<b>Total, Other State Revenues</b>		<b>270,886</b>	<b>1,250,307</b>	<b>1,521,193</b>	<b>113,129</b>	<b>521,202</b>	<b>634,331</b>	<b>305,820</b>	<b>1,586,800</b>	<b>1,892,620</b>
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	53,431	-	53,431	8,032	-	8,032	31,933	-	31,933
<b>Total, Local Revenues</b>		<b>53,431</b>	<b>-</b>	<b>53,431</b>	<b>8,032</b>	<b>-</b>	<b>8,032</b>	<b>31,933</b>	<b>-</b>	<b>31,933</b>
<b>5. TOTAL REVENUES</b>		<b>19,699,303</b>	<b>2,004,233</b>	<b>21,703,536</b>	<b>6,611,003</b>	<b>678,146</b>	<b>7,289,149</b>	<b>19,452,963</b>	<b>2,419,230</b>	<b>21,872,193</b>
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	4,557,611	936,757	5,494,368	1,615,353	329,627	1,944,979	4,623,115	1,144,010	5,767,125
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	176,792	154,693	331,484	104,355	80,005	184,360	178,894	137,152	316,046
Other Certificated Salaries	1900	1,430,449	145,536	1,575,985	-	-	-	1,062,049	132,080	1,194,128
<b>Total, Certificated Salaries</b>		<b>6,164,852</b>	<b>1,236,985</b>	<b>7,401,837</b>	<b>1,719,708</b>	<b>409,632</b>	<b>2,129,340</b>	<b>5,864,058</b>	<b>1,413,242</b>	<b>7,277,300</b>
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-	-	-	-	-
Non-certificated Support Salaries	2200	126,992	279,610	406,602	32,538	52,402	84,940	131,941	212,486	344,427
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	-	-	-	-	-	-	-	-	-
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-
<b>Total, Non-certificated Salaries</b>		<b>126,992</b>	<b>279,610</b>	<b>406,602</b>	<b>32,538</b>	<b>52,402</b>	<b>84,940</b>	<b>131,941</b>	<b>212,486</b>	<b>344,427</b>
<b>3. Employee Benefits</b>										
STRS	3101-3102	1,177,487	236,264	1,413,751	356,808	49,896	406,704	1,120,035	269,929	1,389,964
PERS	3201-3202	34,351	75,635	109,986	8,802	14,175	22,976	35,690	57,477	93,167
OASDI / Medicare / Alternative	3301-3302	163,177	28,830	192,007	34,217	5,646	39,864	119,124	19,657	138,781
Health and Welfare Benefits	3401-3402	312,698	3,815	316,513	120,175	37,195	157,369	476,034	84,589	560,623
Unemployment Insurance	3501-3502	25,446	3,648	29,094	7,441	1,056	8,497	25,906	3,675	29,582
Workers' Compensation Insurance	3601-3602	77,559	11,118	88,676	20,634	2,927	23,561	71,835	10,191	82,027
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
<b>Total, Employee Benefits</b>		<b>1,790,718</b>	<b>359,310</b>	<b>2,150,028</b>	<b>548,077</b>	<b>110,895</b>	<b>658,972</b>	<b>1,848,625</b>	<b>445,520</b>	<b>2,294,145</b>
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	3,797,948	40,526	3,838,474	1,098,813	17,739	1,116,552	3,705,934	59,827	3,765,761
Books and Other Reference Materials	4200	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	133,158	2,407	135,564	3,576	417	3,993	153,488	17,885	171,373
Noncapitalized Equipment	4400	-	-	-	-	-	-	-	-	-
Food	4700	-	-	-	-	-	-	-	-	-
<b>Total, Books and Supplies</b>		<b>3,931,106</b>	<b>42,932</b>	<b>3,974,038</b>	<b>1,102,389</b>	<b>18,156</b>	<b>1,120,545</b>	<b>3,859,422</b>	<b>77,712</b>	<b>3,937,134</b>

**CHARTER SCHOOL  
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM  
2024-25 First Interim Report - Detail**

Charter School Name: California Virtual Academy @  
 (continued) Maricopa  
 CDS #: 15-63628-0137687  
 Charter Approving Entity: Maricopa Unified School District  
 County: Kern  
 Charter #: 1490  
 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	2024-25 Adopted Budget			2024-25 Actuals thru 10/31			2024-25 First Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-	666,452	666,452	-	180,762	180,762	-	901,211	901,211
Travel and Conferences	5200	195,049	59,525	254,574	1,252	5,202	6,454	35,063	145,706	180,769
Dues and Memberships	5300	21,016	5,696	26,712	6,670	737	7,407	33,985	3,754	37,739
Insurance	5400	33,143	-	33,143	7,734	-	7,734	26,907	-	26,907
Operations and Housekeeping Services	5500	8,705	-	8,705	1,241	-	1,241	13,488	-	13,488
Rentals, Leases, Repairs, and Noncap. Improvements	5600	880,880	-	880,880	314,210	-	314,210	891,085	-	891,085
Transfers of Direct Costs	5700	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	4,661,662	12,865	4,674,527	1,642,609	2,578	1,645,187	4,775,455	7,496	4,782,951
Communications	5900	241,691	4,099	245,790	68,192	869	69,061	227,905	2,905	230,810
<b>Total, Services and Other Operating Expenditures</b>		<b>6,042,145</b>	<b>748,637</b>	<b>6,790,783</b>	<b>2,041,908</b>	<b>190,148</b>	<b>2,232,056</b>	<b>6,003,888</b>	<b>1,061,073</b>	<b>7,064,961</b>
<b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	36,494	-	36,494	9,449	-	9,449	33,024	-	33,024
<b>Total, Capital Outlay</b>		<b>36,494</b>	<b>-</b>	<b>36,494</b>	<b>9,449</b>	<b>-</b>	<b>9,449</b>	<b>33,024</b>	<b>-</b>	<b>33,024</b>
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
<b>Total, Other Outgo</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. TOTAL EXPENDITURES</b>		<b>18,092,306</b>	<b>2,667,476</b>	<b>20,759,782</b>	<b>5,454,070</b>	<b>781,233</b>	<b>6,235,302</b>	<b>17,740,958</b>	<b>3,210,032</b>	<b>20,950,990</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>1,606,997</b>	<b>(663,243)</b>	<b>943,754</b>	<b>1,156,933</b>	<b>(103,086)</b>	<b>1,053,847</b>	<b>1,712,005</b>	<b>(790,802)</b>	<b>921,203</b>
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(663,243)	663,243	-	(103,086)	103,086	-	(790,802)	790,802	-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>(663,243)</b>	<b>663,243</b>	<b>-</b>	<b>(103,086)</b>	<b>103,086</b>	<b>-</b>	<b>(790,802)</b>	<b>790,802</b>	<b>-</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>943,754</b>	<b>-</b>	<b>943,754</b>	<b>1,053,847</b>	<b>-</b>	<b>1,053,847</b>	<b>921,203</b>	<b>-</b>	<b>921,203</b>
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	1,147,186	-	1,147,186	871,001	-	871,001	871,001	-	871,001
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	3,017	-	3,017	3,017	-	3,017
c. Adjusted Beginning Balance		1,147,186	-	1,147,186	874,018	-	874,018	874,018	-	874,018
2. Ending Fund Balance, June 30 (E + F.I.C.)		2,090,940	-	2,090,940	1,927,865	-	1,927,865	1,795,222	-	1,795,222
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	-	-	-	-	-	-	-	-	-
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-
d. Assigned										
Other Assignments	9780	-	-	-	-	-	-	-	-	-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	-	-	-	-	-	-	-	-	-
Unassigned/Unappropriated Amount	9790	2,090,940	-	2,090,940	1,927,865	-	1,927,865	1,795,222	-	1,795,222



**CALIFORNIA**  
VIRTUAL  
ACADEMIES

# California Virtual Academy at Maricopa

## Fiscal Year 2024-25 First Interim Budget

Multi-Year Projection Assumptions			
Factor	FY 2024-25 (Y1)	FY 2025-26 (Y2)	FY 2026-27 (Y3)
Estimated Enrollment	1,365	1,378	1,392
Estimated # Unduplicated Pupils	1,048	1,074	1,089
Estimated P2 ADA	1,307	1,320	1,333
Average Daily Attendance Growth Rate <sup>1</sup>	6.9%	1.0%	1.0%
Special Education	6.9%	1.0%	1.0%
California Consumer Price Index (CA CPI)	3.23%	2.86%	2.81%
Statutory Cost-of-Living Allowance (COLA)	1.07%	2.93%	3.08%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
Effective Incr (Decr) Local Control Funding Formula (LCFF) Funding Rate per ADA <sup>2</sup>	1.41%	2.84%	2.69%
Estimated Certificated FTEs	73.6	74.4	75.1
% Increase (Decrease) Certificated FTEs	0.94%	1.00%	1.00%
% Increase (Decrease) Certificated Salaries per FTE	-2.60%	3.06%	2.38%
Salaries (Min Wage Schedule)	3.13%	3.03%	2.35%
CalSTRS Employer Rate (statutory)	19.10%	19.10%	19.10%
Estimated Classified FTEs	6.6	6.6	6.6
% Increase (Decrease) Classified FTEs	-9.88%	0.00%	0.00%
% Increase (Decrease) Classified Salaries per FTE	-6.08%	2.86%	2.81%
CalPERS Employer Rate (statutory)	27.05%	27.60%	28.00%
Other State Revenues: Lottery	\$ 414,022	\$ 425,863	\$ 437,830
Other State Revenues: Mandated Block Grant	\$ 39,604	\$ 40,764	\$ 42,020
Other State Revenues: A-G Completion	\$ 28,740	\$ 29,582	\$ 30,493
Other State Revenues: Arts, Music, Instr Materials Block Grant	\$ 33,106	\$ 34,076	\$ 35,126
Other State Revenues: Educator Effectiveness	\$ 70,485	\$ 72,551	\$ 74,785
Other State Revenues: Learning Recovery Emergency Block Grant	\$ 65,306	\$ 67,219	\$ 69,290
Other Federal Revenues: ESSA CSI	\$ -	\$ -	\$ -
Other Federal Revenues: ESSER I, II, III	\$ 176,340	\$ -	\$ -

<sup>1</sup> FY 2024-25 growth rate based on FY 2023-24 P2 ADA

<sup>2</sup> Based on FCMAT Local Control Funding Formula calculator (includes COLA & Grade Span Adjustments).

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
2024-25 First Interim**

Charter School Name: California Virtual Academy @  
(continued) Maricopa  
CDS #: 15-63628-0137687  
Charter Approving Entity: Maricopa Unified School District  
County: Kern  
Charter #: 1490  
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			2025-26	2026-27
		Unrestricted	Restricted	Total	Projections	Projections
<b>A. REVENUES</b>						
<b>1. LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	16,900,383	0	16,900,383	17,559,507	18,210,119
Education Protection Account State Aid - Current Year	8012	2,021,567	0	2,021,567	2,101,606	2,187,999
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0	0	0	0	0
State Aid - Prior Years	8019	0	0	0	0	0
Tax Relief Subventions	8020-8039	0	0	0	0	0
County and District Taxes	8040-8079	0	0	0	0	0
Miscellaneous Funds	8080-8089	0	0	0	0	0
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	0	0	0	0	0
Charter Schools Funding in lieu of Property Taxes	8096	193,260	0	193,260	193,260	193,260
Other LCFF/Revenue Limit Transfers	8091, 8097	0	0	0	0	0
Total, LCFF/Revenue Limit Sources		19,115,210	0	19,115,210	19,854,373	20,591,378
<b>2. Federal Revenues</b>						
No Child Left Behind	8290	0	437,057	437,057	449,556	462,189
Special Education - Federal	8181, 8182	0	219,034	219,034	221,225	223,437
Child Nutrition - Federal	8220	0	0	0	0	0
Other Federal Revenues	8110, 8260-8299	0	176,340	176,340	0	0
Total, Federal Revenues		0	832,431	832,431	670,781	685,626
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0	1,241,357	1,241,357	1,253,771	1,266,308
All Other State Revenues	StateRevAO	305,820	345,443	651,263	670,055	689,543
Total, Other State Revenues		305,820	1,586,800	1,892,620	1,923,826	1,955,851
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	31,933	0	31,933	0	0
Total, Local Revenues		31,933	0	31,933	0	0
<b>5. TOTAL REVENUES</b>						
		19,452,963	2,419,230	21,872,193	22,448,980	23,232,855
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	4,623,115	1,144,010	5,767,125	6,005,100	6,209,702
Certificated Pupil Support Salaries	1200	0	0	0	0	0
Certificated Supervisors' and Administrators' Salaries	1300	178,894	137,152	316,046	325,085	334,220
Other Certificated Salaries	1900	1,062,049	132,080	1,194,128	1,228,281	1,262,795
Total, Certificated Salaries		5,864,058	1,413,242	7,277,300	7,558,466	7,806,717
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	0	0	0	0	0
Non-certificated Support Salaries	2200	131,941	212,486	344,427	354,275	364,226
Non-certificated Supervisors' and Administrators' Sal.	2300	0	0	0	0	0
Clerical and Office Salaries	2400	0	0	0	0	0
Other Non-certificated Salaries	2900	0	0	0	0	0
Total, Non-certificated Salaries		131,941	212,486	344,427	354,275	364,226
<b>3. Employee Benefits</b>						
STRS	3101-3102	1,120,035	269,929	1,389,964	1,443,667	1,491,083
PERS	3201-3202	35,690	57,477	93,167	97,780	101,983
OASDI / Medicare / Alternative	3301-3302	119,124	19,657	138,781	140,362	143,820
Health and Welfare Benefits	3401-3402	476,034	84,589	560,623	525,579	524,886
Unemployment Insurance	3501-3502	25,906	3,675	29,582	29,919	30,656
Workers' Compensation Insurance	3601-3602	71,835	10,191	82,027	82,961	85,005
OPEB, Allocated	3701-3702	0	0	0	0	0
OPEB, Active Employees	3751-3752	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0
Other Employee Benefits	3901-3902	0	0	0	0	0
Total, Employee Benefits		1,848,625	445,520	2,294,145	2,320,267	2,377,433

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
2024-25 First Interim**

Charter School Name: California Virtual Academy @  
 (continued) Maricopa  
 CDS #: 15-63628-0137687  
 Charter Approving Entity: Maricopa Unified School District  
 County: Kern  
 Charter #: 1490  
 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			2025-26	2026-27
		Unrestricted	Restricted	Total	Projections	Projections
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	3,705,934	59,827	3,765,761	3,875,990	3,994,944
Books and Other Reference Materials	4200	0	0	0	0	0
Materials and Supplies	4300	153,488	17,885	171,373	176,274	181,228
Noncapitalized Equipment	4400	0	0	0	0	0
Food	4700	0	0	0	0	0
Total, Books and Supplies		3,859,422	77,712	3,937,134	4,052,264	4,176,171
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0	901,211	901,211	926,986	953,034
Travel and Conferences	5200	35,063	145,706	180,769	185,939	191,164
Dues and Memberships	5300	33,985	3,754	37,739	13,470	13,848
Insurance	5400	26,907	0	26,907	27,677	28,455
Operations and Housekeeping Services	5500	13,488	0	13,488	13,874	14,264
Rentals, Leases, Repairs, and Noncap. Improvements	5600	891,085	0	891,085	917,173	945,342
Transfers of Direct Costs	5700	0	0	0	0	0
Professional/Consulting Services and Operating Expend.	5800	4,775,455	7,496	4,782,951	4,909,535	5,079,539
Communications	5900	227,905	2,905	230,810	237,411	244,082
Total, Services and Other Operating Expenditures		6,003,888	1,061,073	7,064,961	7,232,065.68	7,469,728.89
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0
Equipment	6400	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	33,024	0	33,024	33,968	34,922
Total, Capital Outlay		33,024	0	33,024	33,968	34,922
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0	0	0	0	0
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0
Debt Service:						
Interest	7438	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0
<b>8. TOTAL EXPENDITURES</b>		17,740,958	3,210,032	20,950,990	21,551,305	22,229,199
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		1,712,005	(790,802)	921,203	897,674	1,003,656
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0	0	0		
2. Less: Other Uses	7630-7699	0	0	0		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(790,802)	790,802	0		
4. TOTAL OTHER FINANCING SOURCES / USES		(790,802)	790,802	0	0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		921,203	0	921,203	897,674	1,003,656

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
2024-25 First Interim**

Charter School Name: California Virtual Academy @  
 (continued) Maricopa  
 CDS #: 15-63628-0137687  
 Charter Approving Entity: Maricopa Unified School District  
 County: Kern  
 Charter #: 1490  
 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			2025-26 Projections	2026-27 Projections
		Unrestricted	Restricted	Total		
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	871,001	0	871,001	1,795,222	2,692,896
b. Adjustments to Beginning Balance	9793, 9795	3,017	0	3,017		
c. Adjusted Beginning Balance		874,018	0	874,018	1,795,222	2,692,896
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,795,222	0	1,795,222	2,692,896	3,696,552
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0	0	0	0	0
Stores (equals object 9320)	9712	0	0	0	0	0
Prepaid Expenditures (equals object 9330)	9713	0	0	0	0	0
All Others	9719	0	0	0	0	0
b. Restricted	9740	0	0	0	0	0
c. Committed						
Stabilization Arrangements	9750	0	0	0	0	0
Other Commitments	9760	0	0	0	0	0
d. Assigned						
Other Assignments	9780	0	0	0	0	0
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0	0	0	0	0
Unassigned/Unappropriated Amount	9790	1,795,222	0	1,795,222	2,692,896	3,696,552



California Virtual Academy @ Maricopa (137687) - FY24-25 1st Interim

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>General Assumptions</b>						
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:						
Enrollment Count	1,032	1,130	1,247	1,365	1,378	1,392
Unduplicated Pupil Count (UPC)	753	866	1,000	1,048	1,074	1,089
Unduplicated Pupil Percentage (UPP)	72.93%	74.23%	76.83%	77.89%	78.25%	77.66%
Current Year LCFF Average Daily Attendance (ADA)	949.47	1,116.09	1,222.47	1,307.11	1,320.18	1,333.39
Funded LCFF ADA	949.47	1,116.09	1,222.47	1,307.11	1,320.18	1,333.39
LCFF ADA Funding Method	Current Year					
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
NSS ADA Funding Method(s)						
<b>LCFF Entitlement Summary</b>						
Base Grant	\$8,247,668	\$11,026,182	\$13,141,172	\$14,111,195	\$14,670,016	\$15,273,176
Grade Span Adjustment	326,524	391,602	432,163	494,254	513,521	534,609
Adjusted Base Grant	\$8,574,192	\$11,417,784	\$13,573,335	\$14,605,449	\$15,183,537	\$15,807,785
Supplemental Grant	1,250,632	1,695,084	2,085,678	2,275,237	2,376,224	2,455,265
Concentration Grant	999,279	1,427,165	1,925,989	2,173,071	2,294,612	2,328,328
<b>Total Base, Supplemental and Concentration Grant</b>	<b>\$10,824,103</b>	<b>\$14,540,033</b>	<b>\$17,585,002</b>	<b>\$19,053,757</b>	<b>\$19,854,373</b>	<b>\$20,591,378</b>
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	37,638	43,438	61,453	-	-
<b>Total Allowance and Add-On Amounts</b>	<b>\$-</b>	<b>\$37,638</b>	<b>\$43,438</b>	<b>\$61,453</b>	<b>\$-</b>	<b>\$-</b>
<b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b>	<b>\$10,824,103</b>	<b>\$14,577,671</b>	<b>\$17,628,440</b>	<b>\$19,115,210</b>	<b>\$19,854,373</b>	<b>\$20,591,378</b>
Miscellaneous Adjustments	-	-	-	-	-	-
<b>Total LCFF Entitlement (excludes Additional State Aid)</b>	<b>\$ 10,824,103</b>	<b>\$ 14,577,671</b>	<b>\$ 17,628,440</b>	<b>\$ 19,115,210</b>	<b>\$ 19,854,373</b>	<b>\$ 20,591,378</b>
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,400	\$ 13,061	\$ 14,420	\$ 14,624	\$ 15,039	\$ 15,443
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement with Additional State Aid</b>	<b>10,824,103</b>	<b>14,577,671</b>	<b>17,628,440</b>	<b>19,115,210</b>	<b>19,854,373</b>	<b>20,591,378</b>
<b>LCFF Sources Summary</b>						
<b>Funding Source Summary</b>						
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 147,206	\$ 215,439	\$ 193,260	\$ 193,260	\$ 193,260	\$ 193,260
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 4,318,550	\$ 922,110	\$ 1,870,644	\$ 2,021,567	\$ 2,101,606	\$ 2,187,999
Net State Aid (excludes Additional State Aid)	\$ 6,358,347	\$ 13,440,122	\$ 15,564,536	\$ 16,900,383	\$ 17,559,507	\$ 18,210,119
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 10,824,103</b>	<b>\$ 14,577,671</b>	<b>\$ 17,628,440</b>	<b>\$ 19,115,210</b>	<b>\$ 19,854,373</b>	<b>\$ 20,591,378</b>
<b>Funding Source by Resource-Object</b>						
State Aid (Resource Code 0000, Object Code 8011)	\$ 6,358,347	\$ 13,440,122	\$ 15,564,536	\$ 16,900,383	\$ 17,559,507	\$ 18,210,119
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 4,318,550	\$ 922,110	\$ 1,870,644	\$ 2,021,567	\$ 2,101,606	\$ 2,187,999
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ 362,800	\$ 119,792	\$ 9,242	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	147,206	215,439	193,260	193,260	193,260	193,260
<b>Entitlement and Source Reconciliation</b>						
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$ 10,824,103	\$ 14,577,671	\$ 17,628,440	\$ 19,115,210	\$ 19,854,373	\$ 20,591,378
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	<b>\$ 10,824,103</b>	<b>\$ 14,577,671</b>	<b>\$ 17,628,440</b>	<b>\$ 19,115,210</b>	<b>\$ 19,854,373</b>	<b>\$ 20,591,378</b>
<b>LCAP Percentage to Increase or Improve Services Calculation</b>						
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 8,574,192	\$ 11,417,784	\$ 13,616,773	\$ 14,666,902	\$ 15,183,537	\$ 15,807,785
Supplemental and Concentration Grant funding in the LCAP year	\$ 2,249,911	\$ 3,127,349	\$ 4,011,667	\$ 4,448,308	\$ 4,670,836	\$ 4,783,593
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 350,601	\$ 323,349	\$ 444,460	\$ 501,477	\$ 529,526	\$ 537,306
Percentage to Increase or Improve Services	28.28%	27.25%	29.46%	30.33%	30.76%	30.26%

**TO: CALIFORNIA VIRTUAL ACADEMY AT MARICOPA  
GOVERNING BOARD**

**APPROVED**

**BOARD REPORT # 03**

**VIA: CALIFORNIA VIRTUAL ACADEMY STAFF**

December 9, 2024

**SUBJECT:** The ratification of disbursements made by California Virtual Academy at Maricopa from August 2024 through October 2024.

**PROPOSAL:**

It is proposed that the Governing Board of California Virtual Academy at Maricopa ratify the disbursements made by the school from August 2024 through October 2024.

**BACKGROUND:**

On a monthly basis, California Virtual Academy at Maricopa has been sending the board president a payment listing of all disbursements made each month, whether by check, or electronic payment processing, on behalf of the school. The monthly listing includes each payment date, reason for payment, account coding and amount. This board report presents the disbursements from August 2024 through October 2024.

**BUDGET IMPLICATIONS:**

The total disbursements for the months of August, September, and October were \$700,233, \$888,708, and \$4,223,771, respectively.

**RECOMMENDATIONS:**

It is recommended that the Governing Board ratify the disbursements made by California Virtual Academy at Maricopa from August 2024 through October 2024.

**RESPECTFULLY SUBMITTED**

April Warren

Head of School

**PREPARED BY:**

April Warren  
Head of School

Dustin Kepler  
Accounts Payable Specialist

**PRESENTED BY:**

April Warren  
Head of School

Francis "Paco" Burke  
Chief Business Official

Ayes: 6

No: 0

Abstain: 0

*Casey Robinson*

Approved:   Yes   Witnessed: \_\_\_\_\_ Date:   12/9/2024  

Name	Aye	No	Abstain	Absent	Moved	Second
Kelly Fellows	X					
Devon Freitas	X				X	
Heidi Grantham	X					
Carly Parker	X					X
Yvette Villa	X					
Mirna Chalhoub	X					

**California Virtual Academy at Maricopa  
Board Disbursements A/P Payment History  
August 01, 2024 - August 31, 2024**

<b>Vendor</b>	<b>Description</b>	<b>Total</b>
Insperty	PEO - Payroll Services and HR Admin Services provider	519,308.86
CALIFORNIA STATE TEACHER'S RETIREMENT	Retirement Contributions	144,953.98
Rids Brother Company Inc	Transportation Services	9,025.00
Virtual Technologies Group	Computer equip. & installation	6,485.36
Green Hasson & Janks LLP	Audit Fees & Professional Services	5,768.00
State Board of Equalization	Sales Tax	5,000.00
Speech Guy, LLC	Special Education Contracted Services	1,395.00
Amazon Capital Services	Staff Office Supplies	1,253.36
Effectual Educational Consulting Service	Special Education Services	1,225.40
MK Innovations Inc dba The Silly Room	Special Education Contracted Services	1,055.00
Communicology, Inc., DBA Connect Teletherapy	Special Education Contracted Services	1,035.00
Passageway Inc.	SAI Services	889.50
Anchor Counseling & Education Solutions	Special Education Contracted Services	813.00
EMHSports USA, Inc	Special Education Contracted Services	680.00
PrentGraf Ltd dba TalkPath Live	Special Education Contracted Services	378.00
National TeleTherapy Resources, a Speech Pathology Corp.	Special Education Contracted Services	368.33
Grace Speech Therapy Corp.	SLP IEP Attendance	184.50
TinyEYE Technology Corporation	Special Education Contracted Services	112.00
Kadiant, LLC	Special Education Contracted Services	97.50
AXIS Teletherapy	Special Education Contracted Services - Speech Report Reviews	76.50
The Stepping Stones Group LLC	Special Education Contracted Services	65.00
Arc Speech Pathology Network DBA Arc Therapy Network	Special Education Contracted Services	63.50
<b>Grand Total</b>		<b>700,232.79</b>

**K12 : SA : Full Financials CA Node : CAVAMARI**  
**Board Disbursements A/P Payment History by Vendor**  
**August 01, 2024 - August 31, 2024**

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5443 - Communicology, Inc., DBA Connect Teletherapy(CAVA @ Maricopa)	Bill	08/07/2024	INV-01535		(1,035.00)
	Bill Payment	08/08/2024	5443		1,035.00
					0.00
Bill Payment #5458 - Effectual Educational Consulting Service(CAVA @ Maricopa)	Bill	08/21/2024	INV-08506		(160.40)
	Bill	08/21/2024	INV-08511		(270.00)
	Bill	08/21/2024	INV-08520		(480.00)
	Bill	08/21/2024	INV-08526		(315.00)
	Bill Payment	08/22/2024	5458		1,225.40
					0.00
Bill Payment #5445 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ Maricopa)	Bill	08/07/2024	INV-06806		(368.33)
	Bill Payment	08/08/2024	5445		368.33
					0.00
Bill Payment #ACH 08.22.24 - State Board of Equalization(CAVA@MARICOPA)	Bill	07/31/2024	MA Use Tax Jul 24	MA Use Tax Jul 24	(5,000.00)
	Bill Payment	08/22/2024	ACH 08.22.24	MA Use Tax Jul 24	5,000.00
					0.00
Bill Payment #ACH Aug 2024 - Insperity(CAVA@MARICOPA)	Bill	08/31/2024	08.01.24 to 08.31.24	08.01.24 to 08.31.24	(519,308.86)
	Bill Payment	08/31/2024	ACH Aug 2024	08.01.24 to 08.31.24	519,308.86
					0.00
Bill Payment #5456 - Anchor Counseling & Education Solutions(CAVA@MARICOPA)	Bill	08/21/2024	INV-07063		(293.00)
	Bill	08/21/2024	INV-07072		(112.50)
	Bill Payment	08/22/2024	5456		405.50
Bill Payment #5441 - Anchor Counseling & Education Solutions(CAVA@MARICOPA)	Bill	08/07/2024	INV-07043		(337.50)
	Bill	08/07/2024	INV-07053		(70.00)
	Bill Payment	08/08/2024	5441		407.50
					0.00
Bill Payment #5446 - PrentGraf Ltd dba TalkPath Live(CAVA@MARICOPA)	Bill	08/07/2024	INV-00879		(378.00)
	Bill Payment	08/08/2024	5446		378.00
					0.00
Bill Payment #5442 - Axis Teletherapy(CAVA @ Maricopa)	Bill	08/08/2024	INV-00775		(47.00)
	Bill	08/07/2024	INV-00779		(29.50)
	Bill Payment	08/08/2024	5442		76.50
					0.00
Bill Payment #5462 - CALIFORNIA STATE TEACHER'S RETIREMENT	Bill	08/26/2024	MA STRS Aug 2024	MA STRS Aug 2024	(144,953.98)
	Bill Payment	08/26/2024	5462	MA STRS Aug 2024	144,953.98
					0.00
Bill Payment #5451 - Amazon Capital Services(CAVA @ Maricopa)	Bill	08/13/2024	1FGK-GTGQ-63HD		(302.00)
	Bill	08/13/2024	1M1Q-7CJK-DNLG		(172.39)
	Bill	08/13/2024	1XTW-1YLY-FQ34		(231.64)
	Bill Payment	08/14/2024	5451		706.03
Bill Payment #5440 - Amazon Capital Services(CAVA @ Maricopa)	Bill	08/07/2024	1FTM-F7GP-N6NK		(86.09)
	Bill	08/07/2024	1HJX-X6CL-1G64		(312.45)
	Bill	08/07/2024	1KCR-FTGT-J6GJ		(62.10)
	Bill	08/07/2024	1NMW-VFF9-MLHT		(86.69)
	Bill Payment	08/08/2024	5440		547.33
					0.00
Bill Payment #5460 - Kadiant, LLC(CAVA @ Maricopa)	Bill	08/21/2024	INV-00143		(97.50)
	Bill Payment	08/22/2024	5460		97.50
					0.00
Bill Payment #5452 - Green Hasson & Janks LLP(CAVA@MARICOPA)	Bill	08/13/2024	93925		(5,768.00)
	Bill Payment	08/14/2024	5452		5,768.00
					0.00
Bill Payment #5447 - Rids Brother Company Inc(CAVA @ Maricopa)	Bill	08/07/2024	1424		(9,025.00)
	Bill Payment	08/08/2024	5447		9,025.00
					0.00
Bill Payment #5453 - Passageway Inc.(CAVA @ Maricopa)	Bill	08/13/2024	July2024 Cabrera		(889.50)
	Bill Payment	08/14/2024	5453		889.50
					0.00
Bill Payment #5454 - TinyEYE Technology Corporation(CAVA @ Maricopa)	Bill	08/13/2024	INV-00562		(112.00)
	Bill Payment	08/14/2024	5454		112.00
					0.00
Bill Payment #5455 - Virtual Technologies Group(CAVA@MARICOPA)	Bill	08/13/2024	210281		(1,125.65)
	Bill	08/13/2024	210299		(1,288.25)
	Bill	08/13/2024	210300		(1,485.97)
	Bill	08/13/2024	210302		(1,128.08)
	Bill Payment	08/14/2024	5455		5,027.95
Bill Payment #5449 - Virtual Technologies Group(CAVA@MARICOPA)	Bill	08/07/2024	210160		(1,457.41)

K12 : SA : Full Financials CA Node : CAVAMARI  
Board Disbursements A/P Payment History by Vendor  
August 01, 2024 - August 31, 2024

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5449 - Virtual Technologies	Bill Payment	08/08/2024	5449		1,457.41
					0.00
					(680.00)
Bill Payment #5444 - EMHSports USA, Inc(CAVA@MARICOPA)	Bill	08/07/2024	INV-03676		
	Bill Payment	08/08/2024	5444		680.00
					0.00
Bill Payment #5448 - Speech Guy, LLC(CAVA @ Maricopa)	Bill	08/07/2024	INV-01068		(1,395.00)
	Bill Payment	08/08/2024	5448		1,395.00
					0.00
Bill Payment #5450 - MK Innovations Inc dba The Silly Room(CAVA@MARICOPA)	Bill	08/08/2024	INV-00628		(1,055.00)
	Bill Payment	08/08/2024	5450		1,055.00
					0.00
Bill Payment #5457 - Arc Speech Pathology Network DBA Arc Therapy Network(CAVA @ Maricopa)	Bill	08/21/2024	INV-00851		(63.50)
	Bill Payment	08/22/2024	5457		63.50
					0.00
Bill Payment #5459 - Grace Speech Therapy Corp.(CAVA @ Maricopa)	Bill	08/21/2024	INV-00908		(184.50)
	Bill Payment	08/22/2024	5459		184.50
					0.00
Bill Payment #5461 - The Stepping Stones Group LLC(CAVA @ Maricopa)	Bill	08/21/2024	INV-00453		(65.00)
	Bill Payment	08/22/2024	5461		65.00
					0.00
					0.00
<b>Total</b>					<b>700,232.79</b>

**Transaction Summary**  
**CAVA @ Maricopa**

<b>Vendor</b>	<b>Amount</b>
Arthur J Gallagher	23,201.71
Virtual Technologies Group	5,260.40
Solution Tree	3,314.61
Liminex, Inc	3,310.87
IXL Learning Inc.	2,532.92
TalkingPoints	1,952.91
Bowlero	1,330.06
Classwork Co DBA Classkick	1,230.53
AppleOne Employment Services	959.01
Crestline Specialties, Inc	928.77
Rosetta Stone LLC	922.55
Smile From The Inside, Inc.	883.44
Global Online Language Services US Inc.	748.26
NCS Pearson, Inc.	686.91
Reading Horizons	507.17
Effectual Educational Consulting Service	477.49
Document Tracking Services	461.15
FusionPlus Inc	441.72
Law Offices of Young, Minney & Corr, LLP	408.69
County Fire Protection	335.00
Robert Half Inc.	312.00
Expedited Reports	228.73
DataBasics, Inc.	207.31
The Back Room Inc	202.60
Supreme Facility Services, Inc.	193.77
UPS	191.10
Amazon	185.51
De Lage Landen Financial Services Inc.	152.44
Barrington Staffing Services	152.12
AT&T Mobility	148.59
Adobe Inc.	144.88
Southern California Edison	139.27
Comm-Core	122.65
Bill.com	110.69
NASSP	96.04
Mystery Science C/O Discovery Education Inc	87.61
Sovos Compliance LLC	71.42
San Joaquin County Office of Education	70.67
Quill Corporation	65.61
City of Simi Valley	64.15
Red Robin	51.30
Verizon Wireless	48.19

**Transaction Summary**  
**CAVA @ Maricopa**

<b>Vendor</b>	<b>Amount</b>
The Stepping Stones Group LLC	42.94
Crisis Prevention Institute	35.34
Carmen Gomez Ruiz	35.34
Sparkletts	30.07
Waste Management	24.76
Everon, LLC	24.71
ADT Commercial	24.47
Pitney Bowes Bank Inc Purchase Power	24.28
Viva La Pasta	20.21
Certified Languages International	17.25
VC Tax Collector	15.27
Western Exterminator Company	14.70
Successories.com	14.40
Paper Recycling & Shredding	12.72
Doctors Wellness Company LLC dba WellnessMart MD	7.30
Target	4.24
<b>Grand Total</b>	<b>53,288.81</b>

Transaction Details  
CAVA @ Maricopa

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	MC
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3006	July (7/29)	600.00	35.34
	Operations and Housekeeping Services Total					600.00	35.34
<b>Carmen Gomez Ruiz Total</b>						<b>600.00</b>	<b>35.34</b>
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 579552	July (7/25)	108.00	6.36
	Office Expense Total			LLC 580599	August (8/08)	216.00	12.72
<b>Paper Recycling &amp; Shredding Total</b>						<b>216.00</b>	<b>12.72</b>
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073Y68E304	July (7/27)	205.35	12.09
				LLC 000073Y68E314	August (8/03)	385.12	22.68
				LLC 000073Y68E324	August (8/10)	421.07	24.80
				LLC 000073Y68E334	August (8/17)	553.52	32.60
			280 SPED	LLC 0000V9159W304	July (7/27)	177.90	9.63
				LLC 0000V9159W314	August (8/03)	338.66	18.33
				LLC 0000V9159W324	August (8/10)	584.04	31.62
				LLC 0000V9159W334	August (8/17)	726.73	39.34
<b>Shipping Total</b>						<b>3,392.39</b>	<b>191.10</b>
<b>UPS Total</b>						<b>3,392.39</b>	<b>191.10</b>
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6958079-0283-5	August	167.38	9.86
	Operations and Housekeeping Services Total			LLC 6958095-0283-1	August	253.00	14.90
<b>Waste Management Total</b>						<b>420.38</b>	<b>24.76</b>
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 43862	July (7/21)	440.58	25.95
				LLC 43879	July (7/28)	429.30	25.28
				LLC 43899	August (8/04)	1,265.08	74.51
				LLC 43921	August (8/11)	447.90	26.38
<b>Outside Service Total</b>						<b>2,582.86</b>	<b>152.12</b>
<b>Barrington Staffing Services Total</b>						<b>2,582.86</b>	<b>152.12</b>
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1013	August	7,500.00	441.72
<b>Outside Service-General Total</b>						<b>7,500.00</b>	<b>441.72</b>
<b>FusionPlus Inc Total</b>						<b>7,500.00</b>	<b>441.72</b>
Law Offices of Young, Minney & Corr, LLP	Legal Fees	51807 Professional Svcs & Outside Labor : Legal	101 General	LLC 11671	July	5,300.00	348.67
	Legal Fees Total		280 SPED	LLC 11671	July	975.00	60.02
<b>Legal Fees Total</b>						<b>6,275.00</b>	<b>408.69</b>
<b>Law Offices of Young, Minney &amp; Corr, LLP Total</b>						<b>6,275.00</b>	<b>408.69</b>
Document Tracking Services	Prepaid Other	13514 Prepaid Other	410 SUPP - Transcripts	LLC 9306516	August (8/15)	5,500.00	461.15
<b>Prepaid Other Total</b>						<b>5,500.00</b>	<b>461.15</b>
<b>Document Tracking Services Total</b>						<b>5,500.00</b>	<b>461.15</b>
Verizon Wireless	Telephone - Administration	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9970605340	July	818.24	48.19
<b>Telephone - Administration Total</b>						<b>818.24</b>	<b>48.19</b>
<b>Verizon Wireless Total</b>						<b>818.24</b>	<b>48.19</b>
Certified Languages International	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp - ELD Services	LLC 74586073124	July	174.00	17.25
<b>Outside Service-General Total</b>						<b>174.00</b>	<b>17.25</b>
<b>Certified Languages International Total</b>						<b>174.00</b>	<b>17.25</b>
Comm-Core	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 1091160	August	2,082.52	122.65
<b>Communications Total</b>						<b>2,082.52</b>	<b>122.65</b>
<b>Comm-Core Total</b>						<b>2,082.52</b>	<b>122.65</b>
Supreme Facility Services, Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 4040	August	3,290.00	193.77
<b>Operations and Housekeeping Services Total</b>						<b>3,290.00</b>	<b>193.77</b>
<b>Supreme Facility Services, Inc. Total</b>						<b>3,290.00</b>	<b>193.77</b>
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	No receipt - Paco approved	July	10.37	0.61
				113-3603914-0696226	July	207.95	12.25
				113-2525299-1076219	July	12.48	0.74
				113-8921134-3393012	July	116.57	6.87
				113-4007519-6973853	July	10.67	0.63
				113-4266984-1670663	July	132.65	7.81
				113-9253162-3930624	July	16.40	0.97
				113-1487638-0794657	July	32.15	1.89
				113-9402938-9049851	July	71.15	4.19
				113-3901666-9968243	July	107.02	6.30
				113-7077520-4809835	August	40.58	2.39
				113-8771659-0119441	August	73.87	4.35
				113-5091950-3633811	August	29.59	1.74
				113-9870109-4676239	August	661.79	38.98
				113-2659394-8529040	August	10.60	0.62
				113-7267636-2997821	August	56.20	3.31
				113-2124738-0150619	August	17.05	1.00
				113-0967797-3241838	August	93.30	5.49
				113-3878879-8594623	August	424.68	25.01
				113-1434776-6192245	August	80.95	4.77
				113-7303818-6409853	August	29.96	1.76
				111-1467997-0431427	August	173.60	10.22
				111-5818839-0232202	August	74.97	4.42
				111-9297306-3654635	August	136.08	8.01
				111-7253223-2708242	August	21.12	1.24
				111-5792404-6013058	August	309.71	18.24
				111-3212272-1371405	August	19.28	1.14
				111-7607258-3828246	August	23.37	1.38
				111-8068477-2307417	August	86.02	5.07
				111-6219620-2117030	August	69.61	4.10
<b>Office Expense Total</b>						<b>3,149.74</b>	<b>185.51</b>

Transaction Details  
CAVA @ Maricopa

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	MC
<b>Amazon Total</b>						<b>3,149.74</b>	<b>185.51</b>
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 39845233	August (8/01)	1,113.97	65.61
	<b>Office Expense Total</b>					<b>1,113.97</b>	<b>65.61</b>
<b>Quill Corporation Total</b>						<b>1,113.97</b>	<b>65.61</b>
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 80557846671578 072824	August	774.52	45.62
	<b>Communications Total</b>			LLC 2064403907	July	1,748.36	102.97
<b>AT&amp;T Mobility Total</b>						<b>2,522.88</b>	<b>148.59</b>
The Back Room Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-3074	July (7/31)	3,440.00	202.60
	<b>Outside Service-General Total</b>					<b>3,440.00</b>	<b>202.60</b>
<b>The Back Room Inc Total</b>						<b>3,440.00</b>	<b>202.60</b>
AppleOne Employment Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6918870 LLC 01-6923923 LLC 01-6927579 LLC 01-6931563	July (7/20) July (7/27) August (8/07) August (8/14)	5,416.75 4,600.27 851.92	319.02 270.94 50.17
	<b>Outside Service Total</b>					<b>16,283.24</b>	<b>959.01</b>
<b>AppleOne Employment Services Total</b>						<b>16,283.24</b>	<b>959.01</b>
Doctors Wellness Company LLC dba WellnessMart MD	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-4252	July (7/31)	124.00	7.30
	<b>Outside Service-General Total</b>					<b>124.00</b>	<b>7.30</b>
<b>Doctors Wellness Company LLC dba WellnessMart MD Total</b>						<b>124.00</b>	<b>7.30</b>
Bill.com	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	24088107167	August	1,439.00	110.69
	<b>Dues and Memberships Total</b>					<b>1,439.00</b>	<b>110.69</b>
<b>Bill.com Total</b>						<b>1,439.00</b>	<b>110.69</b>
Southern California Edison	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681 081224	July	2,364.74	139.27
	<b>Utilities Total</b>					<b>2,364.74</b>	<b>139.27</b>
<b>Southern California Edison Total</b>						<b>2,364.74</b>	<b>139.27</b>
Solution Tree	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	160 EDUEFF	LLC S303943 LLC S305211 LLC QS128372 LLC S305652	July (7/08) July (7/29) August (8/07) July (7/31)	14,700.00 1,244.50 4,200.00	1,037.87 87.87 356.02
	<b>Teacher Training Total</b>		630 Title III			<b>46,104.50</b>	<b>3,314.61</b>
<b>Solution Tree Total</b>						<b>46,104.50</b>	<b>3,314.61</b>
De Lage Landen Financial Services Inc.	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 82916124	August	2,588.36	152.44
	<b>Equipment Rental Expense Total</b>					<b>2,588.36</b>	<b>152.44</b>
<b>De Lage Landen Financial Services Inc. Total</b>						<b>2,588.36</b>	<b>152.44</b>
DataBasics, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0813575	August	3,520.00	207.31
	<b>Outside Service-General Total</b>					<b>3,520.00</b>	<b>207.31</b>
<b>DataBasics, Inc. Total</b>						<b>3,520.00</b>	<b>207.31</b>
ADT Commercial	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 155659523	August	415.43	24.47
	<b>Operations and Housekeeping Services Total</b>					<b>415.43</b>	<b>24.47</b>
<b>ADT Commercial Total</b>						<b>415.43</b>	<b>24.47</b>
Pitney Bowes Bank Inc Purchase Power	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 8000-9090-1005- 2145 081624	August	412.26	24.28
	<b>Postage Total</b>					<b>412.26</b>	<b>24.28</b>
<b>Pitney Bowes Bank Inc Purchase Power Total</b>						<b>412.26</b>	<b>24.28</b>
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 012124 LLC 15182654 080424	January (1/21) August (8/04)	205.34	12.09
	<b>Office Expense Total</b>					<b>305.27</b>	<b>17.98</b>
<b>Sparkletts Total</b>						<b>510.61</b>	<b>30.07</b>
The Stepping Stones Group LLC	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC M0207858-1	June (6/05)	697.50	42.94
	<b>Subagreements for Services Total</b>					<b>697.50</b>	<b>42.94</b>
<b>The Stepping Stones Group LLC Total</b>						<b>697.50</b>	<b>42.94</b>
Smile From The Inside, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 2205	August	15,000.00	883.44
	<b>Outside Service-General Total</b>					<b>15,000.00</b>	<b>883.44</b>
<b>Smile From The Inside, Inc. Total</b>						<b>15,000.00</b>	<b>883.44</b>
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 66130506	August (8/07)	249.60	14.70
	<b>Operations and Housekeeping Services Total</b>					<b>249.60</b>	<b>14.70</b>
<b>Western Exterminator Company Total</b>						<b>249.60</b>	<b>14.70</b>
Successories.com	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	S440657 SO-622633 / S440657	July August	122.23	7.20
	<b>Office Expense Total</b>					<b>244.46</b>	<b>14.40</b>
<b>Successories.com Total</b>						<b>244.46</b>	<b>14.40</b>
City of Simi Valley	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 70816845	August (8/14)	1,089.23	64.15
	<b>Utilities Total</b>					<b>1,089.23</b>	<b>64.15</b>
<b>City of Simi Valley Total</b>						<b>1,089.23</b>	<b>64.15</b>
Robert Half Inc.	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 63859799 LLC 63889668	July (7/23) July (7/30)	563.92	33.21
						<b>1,410.34</b>	<b>83.06</b>

Transaction Details  
CAVA @ Maricopa

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	MC
Robert Half Inc.	Outside Service	51806 Professional Svcs & Outside	101 General	LLC 63917598 LLC 63938441 LLC 63966771	August (8/02) August (8/09) August (8/16)	1,409.63 319.20 1,594.40	83.02 18.80 93.90
	<b>Outside Service Total</b>					<b>5,297.49</b>	<b>312.00</b>
<b>Robert Half Inc. Total</b>						<b>5,297.49</b>	<b>312.00</b>
County Fire Protection	Outside Service-General Outside Service-General Total	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 24-30780	August (8/05)	5,688.00	335.00
<b>County Fire Protection Total</b>						<b>5,688.00</b>	<b>335.00</b>
Reading Horizons	Non K12 Curriculum Non K12 Curriculum Total	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC INV70644	July (7/24)	8,239.19	507.17
<b>Reading Horizons Total</b>						<b>8,239.19</b>	<b>507.17</b>
Arthur J Gallagher	Prepaid Other Prepaid Other Total	13514 Prepaid Other	101 General	LLC 5218719	July (7/19)	352,677.15	23,201.71
<b>Arthur J Gallagher Total</b>						<b>352,677.15</b>	<b>23,201.71</b>
NCS Pearson, Inc.	Non K12 Curriculum Non K12 Curriculum Total	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC 25711004	July (7/22)	12,688.31	686.91
<b>NCS Pearson, Inc. Total</b>						<b>12,688.31</b>	<b>686.91</b>
Adobe Inc.	Dues and Memberships Dues and Memberships Total	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC 2827897543	July (7/24)	2,460.00	144.88
<b>Adobe Inc. Total</b>						<b>2,460.00</b>	<b>144.88</b>
Classwork Co DBA Classkick	Prepaid Other Prepaid Other Total	13514 Prepaid Other	840 LREBG	LLC 2021-12193	July (7/24)	20,998.95	1,230.53
<b>Classwork Co DBA Classkick Total</b>						<b>20,998.95</b>	<b>1,230.53</b>
Crestline Specialties, Inc	56703 - Program Fees & Other Instructional : Other Student Expenses - K12 56703 - Program Fees & Other Instructional : Other Student Expenses - K12 Total	56703 Program Fees & Other Instructional : Other Student Expenses - K12	330 SUPP - Engagement	LLC 3960355 LLC 3979299	July (7/25) July (7/25)	784.70 11,169.91	65.25 928.77
<b>Crestline Specialties, Inc Total</b>						<b>11,169.91</b>	<b>928.77</b>
Crisis Prevention Institute	Teacher Training Teacher Training Total	56313 Program Fees & Other Instructional : Program Fees - Professional Development	101 General	LLC NAIN-094436 LLC NAIN-100806 LLC NAIN-100821	July (7/13) August (8/05) August (8/05)	200.00 200.00 600.00	11.78 11.78 35.34
<b>Crisis Prevention Institute Total</b>						<b>600.00</b>	<b>35.34</b>
Effectual Educational Consulting Service	Subagreements for Services Subagreements for Services Total	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 12083 LLC 12594	January (1/31) June (6/30)	2,940.00 8,820.00	159.16 477.49
<b>Effectual Educational Consulting Service Total</b>						<b>8,820.00</b>	<b>477.49</b>
Expedited Reports	Subagreements for Services Subagreements for Services Total	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 1138	July (7/27)	4,225.00	228.73
<b>Expedited Reports Total</b>						<b>4,225.00</b>	<b>228.73</b>
Mystery Science C/O Discovery Education Inc	Prepaid Other Prepaid Other Total	13514 Prepaid Other	840 LREBG	LLC 247232	July (7/23)	1,495.00	87.61
<b>Mystery Science C/O Discovery Education Inc Total</b>						<b>1,495.00</b>	<b>87.61</b>
NASSP	Prepaid Other Prepaid Other Total	13514 Prepaid Other	330 SUPP - Engagement	LLC 9001789537 LLC 9001789538 LLC 9001789539	January (1/15) January (1/15) January (1/15)	385.00 385.00 385.00	32.01 32.01 32.01
<b>NASSP Total</b>						<b>1,155.00</b>	<b>96.04</b>
San Joaquin County Office of Education	Dues and Memberships Dues and Memberships Total	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC 243380	July (7/22)	1,200.00	70.67
<b>San Joaquin County Office of Education Total</b>						<b>1,200.00</b>	<b>70.67</b>
TalkingPoints	Program Fees & Other Instructional : Miscellaneous Program Fees & Other Instructional : Miscellaneous Total	56303 Program Fees & Other Instructional : Miscellaneous	560 Title I	LLC 3568	July (7/10)	31,200.00	1,952.91
<b>TalkingPoints Total</b>						<b>31,200.00</b>	<b>1,952.91</b>
VC Tax Collector	Sales and Use Tax Sales and Use Tax Total	67199 SG&A - Taxes & Licenses Expense : Sales and Use Tax	101 General	LLC 202402000147	July (7/29)	259.21	15.27
<b>VC Tax Collector Total</b>						<b>259.21</b>	<b>15.27</b>
Rosetta Stone LLC	Non K12 Curriculum Non K12 Curriculum Total	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	360 SUPP - ELD Support	LLC RSS07491	August (8/12)	11,095.00	922.55
<b>Rosetta Stone LLC Total</b>						<b>11,095.00</b>	<b>922.55</b>
Sovos Compliance LLC	Outside Service-General Outside Service-General Total	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-SCL-159965	June (6/26)	1,212.60	71.42
<b>Sovos Compliance LLC Total</b>						<b>1,212.60</b>	<b>71.42</b>
Bowlero	School Event School Event Total	56328 Program Fees & Other Instructional : Program Fees - School Events Expense	330 SUPP - Engagement	LLC 073124	July (7/31)	15,995.95	1,330.06
<b>Bowlero Total</b>						<b>15,995.95</b>	<b>1,330.06</b>
Everon, LLC	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 156002503	August (8/07)	419.61	24.71

Transaction Details  
CAVA @ Maricopa

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	MC
Everon, LLC	Operations and Housekeeping Services					419.61	24.71
Everon, LLC Total	Total					419.61	24.71
Global Online Language Services US Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	360 SUPP - ELD Support	LLC INV-14062777430	August (8/13)	8,999.00	748.26
Global Online Language Services US Inc. Total	Non K12 Curriculum Total					8,999.00	748.26
IXL Learning Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC 5507431	August (8/12)	46,053.11	2,532.92
IXL Learning Inc. Total	Non K12 Curriculum Total					46,053.11	2,532.92
Limnex, Inc	Materials and Supplies	56334 Program Fees & Other Instructional : Program Fees - Non K12 Teacher Materials	840 LREBG	LLC INV-118269	July (7/01)	56,500.00	3,310.87
Limnex, Inc Total	Materials and Supplies Total					56,500.00	3,310.87
Virtual Technologies Group	Computer Expense	54811 Computer & Maintenance Expense : Repairs & Maintenance	101 General	LLC 210469	August (8/16)	79,960.65	5,260.40
Virtual Technologies Group Total	Computer Expense Total					79,960.65	5,260.40
Target	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	7242024	July	71.99	4.24
Target Total	Office Expense Total					71.99	4.24
Viva La Pasta	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	37972	July	343.20	20.21
Viva La Pasta Total	Office Expense Total					343.20	20.21
Red Robin	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	688175 8192024	August August	907.41 (36.30)	53.44 (2.14)
Red Robin Total	Office Expense Total					871.11	51.30
Grand Total						823,816.34	53,288.81

**California Virtual Academy at Maricopa  
Board Disbursements A/P Payment History  
September 01, 2024 - September 30, 2024**

Vendor	Description	Total
Insperty	PEO - Payroll Services and HR Admin Services provider	514,542.94
California State Teacher's Retirement	Retirement Contributions	145,582.20
K12 MANAGEMENT INC	OLS, Materials, Computers, Support Services, Technology	93,869.19
State Board of Equalization	Sales Tax	34,000.00
Adam & Kellie Henkel	Parent reimbursement for Settlement	20,352.00
Rids Brother Company Inc	Transportation Services	12,862.50
Virtual Technologies Group	Computer equip. & installation	7,727.80
Communicology, Inc., DBA, TeleSesh	Special Education Contracted Services	6,141.07
Anchor Counseling & Education Solutions	Special Education Contracted Services	5,890.27
Effectual Educational Consulting Service	Special Education Services	5,143.75
E-Therapy Intermediate, INC	Special Education Contracted Services	4,849.23
National TeleTherapy Resources, a Speech Pathology Corp.	Special Education Contracted Services	4,757.39
TheraStaffers	Special Education Contracted Services - Speech and Language Therapy	4,691.34
Green Hasson & Janks LLP	Audit Fees & Professional Services	4,120.00
Speech Guy, LLC	Special Education Contracted Services	4,030.75
Christy Bock dba Cornerstone Educational Solutions	Special Education Contracted Services	3,821.40
California Teachers Association	Union Dues	3,100.00
Law Offices of Young, Minney & Corr, LLP	Legal Services	2,985.63
Arc Speech Pathology Network DBA Arc Therapy Network	Special Education Contracted Services	2,035.81
MK Innovations Inc dba The Silly Room	Special Education Contracted Services	1,365.00
Accrediting Commission for Schools	Annual Accreditation Membership Fee	1,230.00
Grace Speech Therapy Corp.	SLP IEP Attendance	1,168.50
El Paseo Children's Center, Inc.	Special Education Contracted Services	957.33
Axis Teletherapy	Special Education Contracted Services - Speech Report Reviews	832.00
PrentGraf Ltd dba TalkPath Live	Special Education Contracted Services	719.58
Chase Boyle dba Snow Counseling	Special Education Contracted Services	510.00
PresenceLearning, Inc.	Special Education Contracted Services - Speech and Language Therapy	436.79
Jabbergym, LLC	Language and Speech Therapy	276.04
The Stepping Stones Group LLC	Special Education Contracted Services	195.00
Augmentative Communications Solutions	Special Education Contracted Services	120.00
SpeechRighter, Inc.	Special Education Contracted Services	101.25
Inspire Education Center, LLC	Special Education Contracted Services	100.00
Point Quest Pediatric Therapies, LLC	Special Education Contracted Services	67.50
School Pathways LLC	Annual Subscription	52.86
Deaf and Hard of Hearing Educational Solutions, Inc.	Special Education Contracted Services	48.33
Oxford Consulting Services	Special Education Contracted Services	25.00
<b>Grand Total</b>		<b>888,708.45</b>

**K12 : SA : Full Financials CA Node : CAVAMARI**  
**Board Disbursements A/P Payment History by Vendor**  
**September 01, 2024 - September 30, 2024**

Options: Show Zeros					
Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5505 - Effectual Educational Consulting Service(CAVA @ Maricopa)	Bill	09/23/2024	INV-08562		(240.00)
	Bill	09/23/2024	INV-08567		(150.00)
	Bill	09/23/2024	INV-08577		(360.00)
	Bill	09/23/2024	INV-08587		(90.00)
	Bill	09/23/2024	INV-08601		(277.50)
	Bill	09/23/2024	INV-08608		(70.00)
	Bill	09/23/2024	INV-08613		(50.00)
	Bill	09/23/2024	INV-08627		(65.00)
	Bill	09/23/2024	INV-08634		(240.00)
	Bill	09/23/2024	INV-08642		(157.50)
	Bill Payment	09/24/2024	5505		1,700.00
Bill Payment #5483 - Effectual Educational Consulting Service(CAVA @ Maricopa)					(2,073.75)
	Bill	09/12/2024	INV-08549		(980.00)
	Bill	09/12/2024	INV-08550		(980.00)
	Bill Payment	09/13/2024	5483		3,053.75
Bill Payment #5470 - Effectual Educational Consulting Service(CAVA @ Maricopa)					(390.00)
	Bill	09/06/2024	INV-08534		(390.00)
	Bill Payment	09/09/2024	5470		390.00
					0.00
Bill Payment #5507 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ Maricopa)					(133.00)
	Bill	09/23/2024	INV-07018		(133.00)
	Bill	09/23/2024	INV-07015		(66.42)
	Bill	09/23/2024	INV-07017		(56.50)
	Bill	09/23/2024	INV-07014		(199.50)
	Bill	09/23/2024	INV-07016		(144.08)
	Bill	09/23/2024	INV-07065		(231.73)
	Bill	09/23/2024	INV-07125		(66.50)
	Bill	09/23/2024	INV-07126		(28.25)
	Bill	09/23/2024	INV-07119		(99.75)
	Bill	09/23/2024	INV-07127		(133.00)
	Bill	09/23/2024	INV-07122		(99.75)
	Bill	09/23/2024	INV-07123		(66.42)
	Bill	09/23/2024	INV-07124		(231.73)
	Bill	09/23/2024	INV-06932		(243.44)
	Bill Payment	09/24/2024	5507		1,800.07
Bill Payment #5491 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ Maricopa)					(1,091.97)
	Bill	09/12/2024	INV-06838		(71.00)
	Bill	09/12/2024	INV-06860		(71.00)
	Bill	09/12/2024	INV-06874		(35.50)
	Bill	09/12/2024	INV-06928		(88.66)
	Bill	09/12/2024	INV-06929		(310.33)
	Bill	09/12/2024	INV-06930		(99.75)
	Bill	09/12/2024	INV-06931		(110.67)
	Bill	09/12/2024	INV-06933		(199.50)
	Bill	09/12/2024	INV-06934		(56.50)
	Bill	09/12/2024	INV-06935		(199.50)
	Bill	09/12/2024	INV-06936		(169.50)
	Bill Payment	09/13/2024	5491		2,432.88
Bill Payment #5473 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ Maricopa)					(524.44)
	Bill	09/06/2024	INV-06821		(524.44)
	Bill Payment	09/09/2024	5473		524.44
					0.00
Bill Payment #ACH 09.09.24 - State Board of Equalization(CAVA@MARICOPA)					(33,000.00)
	Bill	08/31/2024	MA Use Tax Aug 24	MA Use Tax Aug 24	
	Bill	09/09/2024	MA Use TaxTrue Up_ Aug 24	MA Use TaxTrue Up_ Aug 24	(1,000.00)
	Bill Payment	09/09/2024	ACH 09.09.24	MA Use TaxTrue Up_ Aug 24	34,000.00
					0.00
Bill Payment #ACH Sep 24 - Insperty(CAVA@MARICOPA)					(514,542.94)
	Bill	09/30/2024	09.01.24 to 09.30.24	09.01.24 to 09.30.24	(514,542.94)
	Bill Payment	09/30/2024	ACH Sep 24	09.01.24 to 09.30.24	514,542.94
					0.00
Bill Payment #5498 - Anchor Counseling & Education Solutions(CAVA@MARICOPA)					(150.00)
	Bill	09/23/2024	INV-07137		(150.00)
	Bill	09/23/2024	INV-07124		(2,678.63)
	Bill Payment	09/24/2024	5498		2,828.63
Bill Payment #5478 - Anchor Counseling & Education Solutions(CAVA@MARICOPA)					(2,911.64)
	Bill	09/12/2024	INV-07087		(150.00)
	Bill	09/12/2024	INV-07100		(150.00)
	Bill Payment	09/13/2024	5478		3,061.64
					0.00
Bill Payment #5492 - PrentGraf Ltd dba TalkPath Live(CAVA@MARICOPA)					(719.58)
	Bill	09/12/2024	INV-00890		(719.58)
	Bill Payment	09/13/2024	5492		719.58
					0.00
Bill Payment #5465 - Axis Teletherapy(CAVA @ Maricopa)					(45.50)
	Bill	09/06/2024	INV-00834		(45.50)
	Bill	09/06/2024	INV-00797		(47.00)
	Bill	09/06/2024	INV-00806		(739.50)
	Bill Payment	09/09/2024	5465		832.00
					0.00
Bill Payment #5517 - CALIFORNIA STATE TEACHER'S RETIREMENT					(145,582.20)
	Bill	09/26/2024	MA STRS Sep 2024	MA STRS Sep 2024	(145,582.20)

**K12 : SA : Full Financials CA Node : CAVAMARI**  
**Board Disbursements A/P Payment History by Vendor**  
**September 01, 2024 - September 30, 2024**

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5517 - CALIFORNIA STATE TEACHER'S	Bill Payment	09/26/2024	5517	MA STRS Sep 2024	145,582.20
					0.00
Bill Payment #5486 - Green Hasson & Janks LLP(CAVA@MARICOPA)	Bill	09/12/2024	94649		(4,120.00)
	Bill Payment	09/13/2024	5486		4,120.00
					0.00
Bill Payment #5511 - Rids Brother Company Inc(CAVA @ Maricopa)	Bill	09/23/2024	1431		(12,862.50)
	Bill Payment	09/24/2024	5511		12,862.50
					0.00
Bill Payment #5516 - Virtual Technologies Group(CAVA@MARICOPA)	Bill	09/23/2024	211154		(1,046.55)
	Bill	09/23/2024	211167		(1,041.55)
	Bill	09/23/2024	211200		(1,041.55)
	Bill Payment	09/24/2024	5516		3,129.65
					(1,046.55)
Bill Payment #5477 - Virtual Technologies Group(CAVA@MARICOPA)	Bill	09/06/2024	210542		(1,458.50)
	Bill	09/06/2024	210651		(1,046.55)
	Bill	09/06/2024	210735		(1,046.55)
	Bill	09/06/2024	210752		(1,046.55)
	Bill Payment	09/09/2024	5477		4,598.15
					0.00
Bill Payment #5512 - Speech Guy, LLC(CAVA @ Maricopa)	Bill	09/23/2024	INV-01103		(1,397.75)
	Bill Payment	09/24/2024	5512		1,397.75
Bill Payment #5494 - Speech Guy, LLC(CAVA @ Maricopa)	Bill	09/12/2024	INV-01095		(1,420.75)
	Bill Payment	09/13/2024	5494		1,420.75
Bill Payment #5475 - Speech Guy, LLC(CAVA @ Maricopa)	Bill	09/06/2024	INV-01076		(1,212.25)
	Bill Payment	09/09/2024	5475		1,212.25
					0.00
Bill Payment #5490 - MK Innovations Inc dba The Silly Room(CAVA@MARICOPA)	Bill	09/12/2024	INV-00638		(1,365.00)
	Bill Payment	09/13/2024	5490		1,365.00
					0.00
Bill Payment #5499 - Arc Speech Pathology Network DBA Arc Therapy Network(CAVA @ Maricopa)	Bill	09/23/2024	INV-00880		(892.81)
	Bill Payment	09/24/2024	5499		892.81
					(1,143.00)
Bill Payment #5464 - Arc Speech Pathology Network DBA Arc Therapy Network(CAVA @ Maricopa)	Bill	09/06/2024	INV-00863		(1,143.00)
	Bill Payment	09/09/2024	5464		1,143.00
					0.00
Bill Payment #5506 - Grace Speech Therapy Corp.(CAVA @ Maricopa)	Bill	09/23/2024	INV-00972		(276.75)
	Bill	09/23/2024	INV-00987		(30.75)
	Bill	09/23/2024	INV-00996		(184.50)
	Bill Payment	09/24/2024	5506		492.00
					(338.25)
Bill Payment #5485 - Grace Speech Therapy Corp.(CAVA @ Maricopa)	Bill	09/12/2024	INV-00926		(184.50)
	Bill	09/12/2024	INV-00939		(184.50)
	Bill Payment	09/13/2024	5485		522.75
Bill Payment #5471 - Grace Speech Therapy Corp.(CAVA @ Maricopa)	Bill	09/06/2024	INV-00914		(153.75)
	Bill Payment	09/09/2024	5471		153.75
					0.00
Bill Payment #5514 - The Stepping Stones Group LLC(CAVA @ Maricopa)	Bill	09/23/2024	INV-00488		(65.00)
	Bill Payment	09/24/2024	5514		65.00
					(65.00)
Bill Payment #5495 - The Stepping Stones Group LLC(CAVA @ Maricopa)	Bill	09/12/2024	INV-00477		(65.00)
	Bill Payment	09/13/2024	5495		65.00
					(65.00)
Bill Payment #5476 - The Stepping Stones Group LLC(CAVA @ Maricopa)	Bill	09/06/2024	INV-00459		(65.00)
	Bill Payment	09/09/2024	5476		65.00
					0.00
Bill Payment #5463 - Accrediting Commission for Schools(CAVA@MARICOPA)	Bill	09/06/2024	1324702		(1,230.00)
	Bill Payment	09/09/2024	5463		1,230.00
					0.00
Bill Payment #5466 - California Teachers Association(CAVA@MARICOPA)	Bill	09/06/2024	Union Dues - 082024		(3,100.00)
	Bill Payment	09/09/2024	5466		3,100.00
					0.00
Bill Payment #5502 - Christy Bock dba Cornerstone Educational Solutions(CAVA @ Maricopa)	Bill	09/23/2024	INV-00465		(2,021.40)
	Bill Payment	09/24/2024	5502		2,021.40
Bill Payment #5467 - Christy Bock dba Cornerstone Educational Solutions(CAVA @ Maricopa)	Bill	09/06/2024	INV-00453		(1,800.00)
	Bill Payment	09/09/2024	5467		1,800.00
					0.00
Bill Payment #5503 - Communicology, Inc., DBA, TeleSesh(CAVA @ Maricopa)	Bill	09/23/2024	INV-00051		(1,202.08)
	Bill	09/23/2024	INV-00067		(299.00)
	Bill	09/23/2024	INV-00073		(1,545.83)

**K12 : SA : Full Financials CA Node : CAVAMARI**  
**Board Disbursements A/P Payment History by Vendor**  
**September 01, 2024 - September 30, 2024**

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5503 - Communicology, Inc., DBA,	Bill Payment	09/24/2024	5503		3,046.91
Bill Payment #5480 - Communicology, Inc., DBA, TeleSesh(CAVA @ Maricopa)	Bill	09/12/2024	INV-00011		(1,469.59)
	Bill	09/12/2024	INV-00029		(1,308.32)
	Bill Payment	09/13/2024	5480		2,777.91
					(316.25)
Bill Payment #5468 - Communicology, Inc., DBA, TeleSesh(CAVA @ Maricopa)	Bill	09/06/2024	INV-00002		
	Bill Payment	09/09/2024	5468		316.25
					0.00
Bill Payment #5504 - E-Therapy Intermediate, INC(CAVA @ Maricopa)	Bill	09/23/2024	INV-07808		(272.80)
	Bill	09/23/2024	INV-07837		(602.50)
	Bill	09/23/2024	INV-07848		(48.32)
	Bill	09/23/2024	INV-07861		(3,380.01)
	Bill Payment	09/24/2024	5504		4,303.63
					(60.00)
Bill Payment #5482 - E-Therapy Intermediate, INC(CAVA @ Maricopa)	Bill	09/12/2024	INV-07809		
	Bill	09/12/2024	INV-07834		(30.00)
	Bill Payment	09/13/2024	5482		90.00
					(455.60)
Bill Payment #5469 - E-Therapy Intermediate, INC(CAVA @ Maricopa)	Bill	09/06/2024	INV-07802		
	Bill Payment	09/09/2024	5469		455.60
					0.00
Bill Payment #5489 - Law Offices of Young, Minney & Corr, LLP(CAVA@MARICOPA)	Bill	09/12/2024	11940		(38.13)
	Bill Payment	09/13/2024	5489		38.13
Bill Payment #5472 - Law Offices of Young, Minney & Corr, LLP(CAVA@MARICOPA)	Bill	09/06/2024	11673		(2,947.50)
	Bill Payment	09/09/2024	5472		2,947.50
					0.00
					(52.86)
Bill Payment #5474 - School Pathways LLC(CAVA@MARICOPA)	Bill	09/06/2024	140-INV7299		
	Bill Payment	09/09/2024	5474		52.86
					0.00
Bill Payment #5501 - Chase Boyle dba Snow Counseling(CAVA @ Maricopa)	Bill	09/23/2024	INV-00379		(165.00)
	Bill Payment	09/24/2024	5501		165.00
Bill Payment #5479 - Chase Boyle dba Snow Counseling(CAVA @ Maricopa)	Bill	09/12/2024	INV-00357		(345.00)
	Bill Payment	09/13/2024	5479		345.00
					0.00
Bill Payment #5481 - Deaf and Hard of Hearing Educational Solutions, Inc.(CAVA @ Maricopa)	Bill	09/12/2024	INV-00004		(48.33)
	Bill Payment	09/13/2024	5481		48.33
					0.00
Bill Payment #5484 - El Paseo Children's Center, Inc.(CAVA @ Maricopa)	Bill	09/12/2024	INV-01076		(957.33)
	Bill Payment	09/13/2024	5484		957.33
					0.00
Bill Payment #5487 - Inspire Education Center, LLC(CAVA @ Maricopa)	Bill	09/12/2024	INV-00004		(100.00)
	Bill Payment	09/13/2024	5487		100.00
					0.00
Bill Payment #5488 - Jabbergym, LLC(CAVA @ Maricopa)	Bill	09/12/2024	INV-00049		(276.04)
	Bill Payment	09/13/2024	5488		276.04
					0.00
Bill Payment #5510 - PresenceLearning, Inc.(CAVA @ Maricopa)	Bill	09/23/2024	INV-08851		(386.44)
	Bill Payment	09/24/2024	5510		386.44
Bill Payment #5493 - PresenceLearning, Inc.(CAVA @ Maricopa)	Bill	09/12/2024	INV-08845		(50.35)
	Bill Payment	09/13/2024	5493		50.35
					0.00
Bill Payment #5515 - TheraStaffers(CAVA @ Maricopa)	Bill	09/23/2024	INV-00575		(1,756.67)
	Bill Payment	09/24/2024	5515		1,756.67
Bill Payment #5496 - TheraStaffers(CAVA @ Maricopa)	Bill	09/12/2024	INV-00562		(2,934.67)
	Bill Payment	09/13/2024	5496		2,934.67
					0.00
Bill Payment #Wire 09.26.2024 - K12 MANAGEMENT INC	Bill	05/22/2024	INV-003-15066 _ MA-May24-TchrOLS	INV-003-15066 _ MA-May24-TchrOLS	(37,890.35)
	Bill	06/12/2024	INV-003-15184 _ MA-May24-SS&T	INV-003-15184 _ MA-May24-SS&T	(55,978.84)
	Bill Payment	09/26/2024	Wire 09.26.2024	MA K12 Payment Sep 2024	93,869.19
					0.00
					(5,544.00)
Bill Payment #5497 - Adam & Kellie Henkel(CAVA @ Maricopa)	Bill	09/23/2024	Aug 2024 Reimb - Rain		
	Bill	09/23/2024	Aug 2024 Reimb - River		(5,270.00)
	Bill	09/23/2024	Aug 2024 Reimb - Scarlet		(4,819.00)
	Bill	09/23/2024	Aug 2024 Reimb - Sky		(4,719.00)
	Bill Payment	09/24/2024	5497		20,352.00
					0.00
Bill Payment #5500 - Augmentative Communications Solutions(CAVA @ Maricopa)	Bill	09/23/2024	INV-00482		(120.00)
	Bill Payment	09/24/2024	5500		120.00

K12 : SA : Full Financials CA Node : CAVAMARI  
 Board Disbursements A/P Payment History by Vendor  
 September 01, 2024 - September 30, 2024

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
					0.00
Bill Payment #5508 - Oxford Consulting Services(CAVA@MARICOPA)	Bill	09/23/2024	INV-01663		(25.00)
	Bill Payment	09/24/2024	5508		25.00
					0.00
Bill Payment #5509 - Point Quest Pediatric Therapies, LLC(CAVA @ Maricopa)	Bill	09/23/2024	INV-00192		(67.50)
	Bill Payment	09/24/2024	5509		67.50
					0.00
					(101.25)
Bill Payment #5513 - SpeechRighter, Inc.(CAVA @ Maricopa)	Bill	09/23/2024	INV-00313		101.25
	Bill Payment	09/24/2024	5513		0.00
					(225,280.00)
Bill Credit #Intercompany Settlement Sep 24 - California Virtual Academy @ LA(CAVA@MARICOPA)	Bill	09/25/2024	Intercompany Settlement Sep 24	Intercompany Settlement Sep 24	225,280.00
	Bill Credit	09/25/2024	Intercompany Settlement Sep 24	Intercompany Settlement Sep 24	0.00
					0.00
					0.00
				Total	888,708.45

**Transaction Summary**  
**CAVA @ Maricopa**

<b>Vendor</b>	<b>Amount</b>
Zoom Video Communications, Inc.	2,916.34
Smile From The Inside, Inc.	883.44
DW Educational Research, Inc	848.10
Robert Half Inc.	795.32
Reading Horizons	768.20
Barrington Staffing Services	742.50
AppleOne Employment Services	643.27
UPS	600.71
Pitney Bowes Bank Inc Purchase Power	537.70
Integration Inc.	494.77
Solution Tree	474.69
City Printing Graphics	462.85
FusionPlus Inc	441.72
Speech Guy, LLC	303.17
DataBasics, Inc.	281.46
Amazon	273.30
Law Offices of Young, Minney & Corr, LLP	265.42
Certified Languages International	208.81
Crisis Prevention Institute	203.49
The Back Room Inc	202.60
Supreme Facility Services, Inc.	193.77
De Lage Landen Financial Services Inc.	185.10
Effectual Educational Consulting Service	170.53
Southern California Edison	161.35
AT&T Mobility	148.94
Vogue Sign Company	138.23
Comm-Core	120.25
Bill.com	112.61
Verizon Wireless	100.87
Golf N' Stuff Group Sales	87.31
NASSP	64.03
Quill Corporation	61.95
The Silly Room	56.87
Green Hasson & Janks LLP	47.24
Pitney Bowes Global Financial Services	45.03
ULINE	42.12
Doctors Wellness Company LLC dba WellnessMart MD	36.52
Carmen Gomez Ruiz	35.34
Everon, LLC	30.94
Augmentative Communications Solutions	30.32
Waste Management	24.76
AXIS Teletherapy	24.63

## Transaction Summary

### CAVA @ Maricopa

<b>Vendor</b>	<b>Amount</b>
Sparkletts	17.98
Western Exterminator Company	14.70
Paper Recycling & Shredding	12.72
Little Caesars	11.58
<b>Grand Total</b>	<b>14,323.55</b>

Transaction Details  
CAVA @ Maricopa

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	MC
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3007	August	600.00	35.34
	Operations and Housekeeping Services Total					600.00	35.34
<b>Carmen Gomez Ruiz Total</b>						<b>600.00</b>	<b>35.34</b>
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 581644	August (8/22)	108.00	6.36
	Office Expense Total			LLC 582612	September (9/05)	108.00	6.36
<b>Paper Recycling &amp; Shredding Total</b>						<b>216.00</b>	<b>12.72</b>
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073Y68E344	August (8/24)	1,338.73	78.85
				LLC 000073Y68E354	August (8/31)	2,253.60	132.73
				LLC 000073Y68E364	September (9/07)	2,138.27	125.94
				LLC 000073Y68E374	September (9/14)	1,976.30	116.40
			280 SPED	LLC 0000V91S9W344	August (8/24)	646.83	35.02
				LLC 0000V91S9W354	August (8/31)	857.62	46.43
				LLC 0000V91S9W364	September (9/07)	623.29	33.74
				LLC 0000V91S9W374	September (9/14)	584.04	31.62
	Shipping Total					10,418.68	600.71
<b>UPS Total</b>						<b>10,418.68</b>	<b>600.71</b>
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6961250-0283-7	September	167.38	9.86
	Operations and Housekeeping Services Total			LLC 6961266-0283-3	September	253.00	14.90
<b>Waste Management Total</b>						<b>420.38</b>	<b>24.76</b>
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 43941	August (8/18)	1,278.82	75.32
				LLC 43960	August (8/25)	2,967.51	174.77
				LLC 43981	September (9/01)	3,231.92	190.35
				LLC 44004	September (9/08)	2,327.16	137.06
			280 SPED	LLC 43941	August (8/18)	756.38	40.95
				LLC 43989	September (9/01)	1,265.98	68.54
				LLC 44004	September (9/08)	1,025.60	55.52
	Outside Service Total					12,853.37	742.50
<b>Barrington Staffing Services Total</b>						<b>12,853.37</b>	<b>742.50</b>
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1014	September	7,500.00	441.72
	Outside Service-General Total					7,500.00	441.72
<b>FusionPlus Inc Total</b>						<b>7,500.00</b>	<b>441.72</b>
Law Offices of Young, Minney & Corr, LLP	Legal Fees	51807 Professional Svcs & Outside Labor : Legal	101 General	LLC 11936	September (9/06)	2,755.00	181.24
	Legal Fees Total		280 SPED	LLC 11936	September (9/06)	1,367.50	84.18
<b>Law Offices of Young, Minney &amp; Corr, LLP Total</b>						<b>4,122.50</b>	<b>265.42</b>
Verizon Wireless	Telephone - Administration	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9973003637	August	1,712.67	100.87
	Telephone - Administration Total					1,712.67	100.87
<b>Verizon Wireless Total</b>						<b>1,712.67</b>	<b>100.87</b>
Certified Languages International	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp-ELD Services	LLC 74586083124	August (8/31)	2,898.00	208.81
	Outside Service-General Total					2,898.00	208.81
<b>Certified Languages International Total</b>						<b>2,898.00</b>	<b>208.81</b>
Comm-Core	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 1091790	September	2,041.72	120.25
	Communications Total					2,041.72	120.25
<b>Comm-Core Total</b>						<b>2,041.72</b>	<b>120.25</b>
Supreme Facility Services, Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 4086	September	3,290.00	193.77
	Operations and Housekeeping Services Total					3,290.00	193.77
<b>Supreme Facility Services, Inc. Total</b>						<b>3,290.00</b>	<b>193.77</b>
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	111-5792404-6013058	August	309.71	18.24
				111-7607258-3828246	August	23.37	1.38
				111-8068477-2307417	August	86.02	5.07
				111-6219620-2117030	August	69.61	4.10
				111-4525302-1982631	August	19.28	1.14
				111-7496625-4557831	August	27.85	1.64
				111-1377552-3496266	August	71.29	4.20
				111-7342983-4425038	August	25.72	1.51
				111-4122506-8319414	August	16.29	0.96
				111-7206429-8240246	September	84.98	5.00
				111-5858623-3337817	September	11.03	0.65
				111-5122939-0521845	September	44.85	2.64
				111-2522348-7283454	September	44.63	2.63
				111-4881125-3402623	September	62.12	3.66
				111-4099992-2625039	September	343.16	20.21
				111-8346159-5025007	September	58.38	3.44
				111-6482284-5148212	September	207.27	12.21
				111-5797405-7325059	September	21.44	1.26
				111-2213587-5226614	September	536.83	31.62
				111-9014714-1501822	September	32.69	1.93
				111-5235603-8627447	September	16.90	1.00
				111-9996339-5438647	September	350.74	20.66
				111-0422777-4613059	September	52.14	3.07
				112-3970578-9955444	September	33.86	1.99
				112-8038656-8742644	September	128.64	7.58
				112-7310834-2845858	September	712.46	41.96
				112-0172660-8663422	September	87.50	5.15
				112-3288450-3346612	September	686.32	40.42
				112-6322199-5946603	September	297.05	17.49
				112-7449466-3791452	September	178.23	10.50
	Office Expense Total					4,640.36	273.30

Transaction Details  
CAVA @ Maricopa

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	MC
<b>Amazon Total</b>						<b>4,640.36</b>	<b>273.30</b>
Quill Corporation	Office Expense Office Expense Total	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 40444157	September (9/06)	1,051.91	61.95
<b>Quill Corporation Total</b>						<b>1,051.91</b>	<b>61.95</b>
AT&T Mobility	Communications Communications Total	53801 Phone & Internet Expense : Telephone	101 General	LLC 80557846671578 082824	September September (9/10)	772.22	45.48
<b>AT&amp;T Mobility Total</b>						<b>2,528.90</b>	<b>148.94</b>
The Back Room Inc	Outside Service-General Outside Service-General Total	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-3149	August	3,440.00	202.60
<b>The Back Room Inc Total</b>						<b>3,440.00</b>	<b>202.60</b>
AppleOne Employment Services	Outside Service Outside Service Total	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6935149 LLC 01-6939137 LLC 01-6944661 LLC 01-6949380	August (8/17) August (8/24) August (8/31) September (9/07)	2,881.20 2,881.20 2,296.17 10,922.18	169.69 169.69 135.23 643.27
<b>AppleOne Employment Services Total</b>						<b>10,922.18</b>	<b>643.27</b>
Doctors Wellness Company LLC dba WellnessMart MD	Outside Service-General Outside Service-General Total	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-4873	August	620.00	36.52
<b>Doctors Wellness Company LLC dba WellnessMart MD Total</b>						<b>620.00</b>	<b>36.52</b>
Bill.com	Dues and Memberships Dues and Memberships Total	55801 Dues, Memberships & Research Svcs : Memberships	101 General	24098454062	September	1,410.00	112.61
<b>Bill.com Total</b>						<b>1,410.00</b>	<b>112.61</b>
Southern California Edison	Utilities Utilities Total	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681 091124	August	2,739.66	161.35
<b>Southern California Edison Total</b>						<b>2,739.66</b>	<b>161.35</b>
Solution Tree	Teacher Training Teacher Training Total	56313 Program Fees & Other Instructional : Program Fees - Professional Development	630 Title III	LLC 5307227	August (8/26)	5,600.00	474.69
<b>Solution Tree Total</b>						<b>5,600.00</b>	<b>474.69</b>
De Lage Landen Financial Services Inc.	Equipment Rental Expense Equipment Rental Expense Total	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 83010406 LLC 83052785	September September (9/16)	554.50 3,142.86	32.66 185.10
<b>De Lage Landen Financial Services Inc. Total</b>						<b>3,142.86</b>	<b>185.10</b>
DataBasics, Inc.	Outside Service-General Outside Service-General Total	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0813713	September	4,778.95	281.46
<b>DataBasics, Inc. Total</b>						<b>4,778.95</b>	<b>281.46</b>
Pitney Bowes Bank Inc Purchase Power	Postage Postage Total	54301 Postage & Delivery Expense : Postage	101 General	LLC 8000-9090-1005- 2145 091624	September	9,129.75	537.70
<b>Pitney Bowes Bank Inc Purchase Power Total</b>						<b>9,129.75</b>	<b>537.70</b>
Sparkletts	Office Expense Office Expense Total	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 090124	September (9/01)	305.27	17.98
<b>Sparkletts Total</b>						<b>305.27</b>	<b>17.98</b>
Smile From The Inside, Inc.	Outside Service-General Outside Service-General Total	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 2206	September (9/01)	15,000.00	883.44
<b>Smile From The Inside, Inc. Total</b>						<b>15,000.00</b>	<b>883.44</b>
Western Exterminator Company	Operations and Housekeeping Services Operations and Housekeeping Services Total	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 67422552	September (9/04)	249.60	14.70
<b>Western Exterminator Company Total</b>						<b>249.60</b>	<b>14.70</b>
Robert Half Inc.	Outside Service Outside Service Total	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 63959179 LLC 63985201 LLC 64005105 LLC 64005208 LLC 64015188 LLC 64021034 LLC 64021037 LLC 64059052 LLC 64059054 LLC 64053213 LLC 64087082	August (8/09) August (8/16) August (8/23) August (8/23) August (8/23) August (8/30) August (8/30) September (9/06) September (9/06) September (9/06) September (9/13)	535.96 1,395.64 1,519.30 1,278.40 319.60 1,598.00 1,598.00 1,278.20 1,278.40 1,102.01 1,600.40	31.57 82.20 89.48 75.29 18.82 94.12 94.12 75.28 75.29 64.90 94.26
<b>Robert Half Inc. Total</b>						<b>13,503.91</b>	<b>795.32</b>
Reading Horizons	Non K12 Curriculum Non K12 Curriculum Total	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC INV71195	September (9/03)	14,190.00	768.20
<b>Reading Horizons Total</b>						<b>14,190.00</b>	<b>768.20</b>
Crisis Prevention Institute	Non K12 Curriculum Non K12 Curriculum Total	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC WO17587942 LLC NAIN-108421	August (8/28) September (9/04)	1,661.84 3,323.68	89.97 179.93

Transaction Details  
CAVA @ Maricopa

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	MC
		56313 Program Fees & Other Instructional : Program Fees - Professional Development				200.00	11.78
Crisis Prevention Institute	Teacher Training		101 General	LLC NAIN-102927	August (8/12)		
				LLC NAIN-104510	August (8/17)	200.00	11.78
	Teacher Training Total					400.00	23.56
<b>Crisis Prevention Institute Total</b>						<b>3,723.68</b>	<b>203.49</b>
		51817 Professional Svcs & Outside Labor : Special Education Professional Services				3,150.00	170.53
Effectual Educational Consulting Service	Subagreements for Services		280 SPED	LLC 12616	July (7/31)		
	Subagreements for Services Total					3,150.00	170.53
<b>Effectual Educational Consulting Service Total</b>						<b>3,150.00</b>	<b>170.53</b>
		13514 Prepaid Other	330 SUPP - Engagement	LLC 9001779728	January (1/14)	385.00	32.01
NASSP	Prepaid Other			LLC 9001779729	January (1/14)	385.00	32.01
	Prepaid Other Total					770.00	64.03
<b>NASSP Total</b>						<b>770.00</b>	<b>64.03</b>
		53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 156097249	August (8/16)	75.00	4.42
Everon, LLC	Operations and Housekeeping Services			LLC 156309956	September (9/04)	450.38	26.53
	Operations and Housekeeping Services Total					525.38	30.94
<b>Everon, LLC Total</b>						<b>525.38</b>	<b>30.94</b>
		51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC INV-0718	August (8/19)	1,550.00	30.32
Augmentative Communications Solutions	Subagreements for Services						
	Subagreements for Services Total					1,550.00	30.32
<b>Augmentative Communications Solutions Total</b>						<b>1,550.00</b>	<b>30.32</b>
		51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 3000	July (7/31)	455.00	24.63
AXIS Teletherapy	Subagreements for Services						
	Subagreements for Services Total					455.00	24.63
<b>AXIS Teletherapy Total</b>						<b>455.00</b>	<b>24.63</b>
		56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	101 General	LLC 2151	August (8/29)	11,000.00	848.10
DW Educational Research, Inc	Non K12 Curriculum						
	Non K12 Curriculum Total					11,000.00	848.10
<b>DW Educational Research, Inc Total</b>						<b>11,000.00</b>	<b>848.10</b>
		56328 Program Fees & Other Instructional : Program Fees - School Events Expense	330 SUPP - Engagement	LLC 2178	July (7/11)	1,050.00	87.31
Golf N' Stuff Group Sales	School Event						
	School Event Total					1,050.00	87.31
<b>Golf N' Stuff Group Sales Total</b>						<b>1,050.00</b>	<b>87.31</b>
		54301 Postage & Delivery Expense : Postage	101 General	LLC 2408153	August (8/31)	5,036.27	296.61
Integration Inc.	Postage						
	Postage Total					5,036.27	296.61
		52801 Office Supplies Expense : Business Expense/Printing & Reproduction	101 General	LLC 2408153	August (8/31)	3,364.55	198.16
	Printing Expense						
	Printing Expense Total					3,364.55	198.16
<b>Integration Inc. Total</b>						<b>8,400.82</b>	<b>494.77</b>
		52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 1025958647	August (8/28)	162.99	9.60
Pitney Bowes Global Financial Services	Office Expense			LLC 3106814827	August (8/30)	601.53	35.43
	Office Expense Total					764.52	45.03
<b>Pitney Bowes Global Financial Services Total</b>						<b>764.52</b>	<b>45.03</b>
		52801 Office Supplies Expense : Business Expense/Printing & Reproduction	101 General	LLC 24-31788	September (9/09)	6,467.18	425.46
	Printing Expense			LLC 24-31789	September (9/09)	568.43	37.40
	Printing Expense Total					7,035.61	462.85
<b>City Printing Graphics Total</b>						<b>7,035.61</b>	<b>462.85</b>
		56321 Program Fees & Other Instructional : Program Fees - Accounting	101 General	LLC 94660	August (8/24)	718.00	47.24
Green Hasson & Janks LLP	Accounting Fees						
	Accounting Fees Total					718.00	47.24
<b>Green Hasson &amp; Janks LLP Total</b>						<b>718.00</b>	<b>47.24</b>
		56313 Program Fees & Other Instructional : Program Fees - Professional Development	280 SPED	LLC TCUSD2407	September (9/02)	5,600.00	303.17
Speech Guy, LLC	Teacher Training						
	Teacher Training Total					5,600.00	303.17
<b>Speech Guy, LLC Total</b>						<b>5,600.00</b>	<b>303.17</b>
		52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 182858061	September (9/09)	715.19	42.12
ULINE	Office Expense						
	Office Expense Total					715.19	42.12
<b>ULINE Total</b>						<b>715.19</b>	<b>42.12</b>
		52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 2408064	August (8/31)	2,347.00	138.23
Vogue Sign Company	Office Expense						
	Office Expense Total					2,347.00	138.23
<b>Vogue Sign Company Total</b>						<b>2,347.00</b>	<b>138.23</b>
		51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC MK_176	September (9/02)	1,050.40	56.87
The Silly Room	Subagreements for Services						
	Subagreements for Services Total					1,050.40	56.87
<b>The Silly Room Total</b>						<b>1,050.40</b>	<b>56.87</b>
		13514 Prepaid Other	480 SUPP - Student Training	LLC INV273470184	September (9/18)	40,475.00	2,916.34
Zoom Video Communications, Inc.	Prepaid Other						
	Prepaid Other Total					40,475.00	2,916.34
<b>Zoom Video Communications, Inc. Total</b>						<b>40,475.00</b>	<b>2,916.34</b>
		52802 Office Supplies Expense : Office Supplies - COS	101 General	978	September	196.54	11.58
Little Caesars	Office Expense						
	Office Expense Total					196.54	11.58
<b>Little Caesars Total</b>						<b>196.54</b>	<b>11.58</b>
<b>Grand Total</b>						<b>228,853.81</b>	<b>14,323.55</b>

**California Virtual Academy at Maricopa  
Board Disbursements A/P Payment History  
October 01, 2024 - October 31, 2024**

Vendor	Description	Total
K12 MANAGEMENT INC	OLS, Materials, Computers, Support Services, Technology	1,937,819.46
California Virtual Academy @ LA	Intercompany Settlement	959,085.00
Insperty	PEO - Payroll Services and HR Admin Services provider	538,030.93
California Virtual Academy @ San Diego	Intercompany Settlement	414,719.00
California State Teacher's Retirement	Retirement Contributions	150,918.34
California Virtual Academy @ Kings	Intercompany Settlement	56,548.00
Adam & Kellie Henkel	Parent reimbursement for Settlement	27,816.00
School Pathways LLC	Annual Subscription	16,119.64
Christy Bock dba Cornerstone Educational Solutions	Special Education Contracted Services	12,816.85
State Board of Equalization	Sales Tax	12,163.00
Communicology, Inc., DBA, TeleSesh	Special Education Contracted Services	9,360.33
E-Therapy Intermediate, INC	Special Education Contracted Services	7,835.21
Green Hasson & Janks LLP	Audit Fees & Professional Services	7,828.00
TheraStaffers	Special Education Contracted Services - Speech and Language Therapy	7,827.55
Anchor Counseling & Education Solutions	Special Education Contracted Services	7,827.52
Effectual Educational Consulting Service	Special Education Services	7,732.83
California Teachers Association	Union Dues	6,200.00
National TeleTherapy Resources, a Speech Pathology Corp.	Special Education Contracted Services	5,806.53
Speech Guy, LLC	Special Education Contracted Services	4,810.25
Virtual Technologies Group	Computer equip. & installation	4,579.59
Braille Abilities, LLC	Special Education Orientation and Mobility Services	3,951.27
Specialized Therapy Services Inc	Special Education Contracted Services	3,777.50
Rids Brother Company Inc	Transportation Services	2,937.50
MK Innovations Inc dba The Silly Room	Special Education Contracted Services	2,850.00
AXIS Teletherapy	Special Education Contracted Services - Speech Report Reviews	2,757.00
El Paseo Children's Center, Inc.	Special Education Contracted Services	1,886.37
Grace Speech Therapy Corp.	SLP IEP Attendance	1,703.25
Adapted Child's Play	Special Education Contracted Services	1,529.75
Arc Speech Pathology Network DBA Arc Therapy Network	Special Education Contracted Services	1,301.75
Kadient, LLC	Special Education Contracted Services	1,221.25
PresenceLearning, Inc.	Special Education Contracted Services - Speech and Language Therapy	1,054.48
Chase Boyle dba Snow Counseling	Special Education Contracted Services	755.04
PrentGraf Ltd dba TalkPath Live	Special Education Contracted Services	736.25
Jabbergym, LLC	Language and Speech Therapy	401.04
The Stepping Stones Group LLC	Special Education Contracted Services	325.00
Law Offices of Young, Minney & Corr, LLP	Legal Services	153.92
Oxford Consulting Services	Special Education Contracted Services	150.00
Beyond Blindness, Inc.	Special Education Contracted Services	135.70
Inspire Education Center, LLC	Special Education Contracted Services	100.00
Point Quest Pediatric Therapies, LLC	Special Education Contracted Services	67.50
SpeechRighter, Inc.	Special Education Contracted Services	67.50
Amazon Capital Services	Staff Office Supplies	64.94
<b>Grand Total</b>		<b>4,223,771.04</b>

**K12 : SA : Full Financials CA Node : CAVAMARI**  
**Board Disbursements A/P Payment History by Vendor**  
**October 01, 2024 - October 31, 2024**

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5576 - Effectual Educational Consulting Service(CAVA @ Maricopa)	Bill	10/25/2024	INV-08949		(130.00)
	Bill Payment	10/25/2024	5576		130.00
Bill Payment #5559 - Effectual Educational Consulting Service(CAVA @ Maricopa)	Bill	10/16/2024	INV-08893		(32.50)
	Bill	10/16/2024	INV-08901		(390.00)
	Bill	10/16/2024	INV-08890		(1,670.00)
	Bill	10/16/2024	INV-08880		(550.00)
	Bill Payment	10/17/2024	5559		2,642.50
Bill Payment #5539 - Effectual Educational Consulting Service(CAVA @ Maricopa)	Bill	10/10/2024	INV-08827		(667.50)
	Bill	10/10/2024	INV-08823		(150.00)
	Bill	10/10/2024	INV-08842		(68.25)
	Bill	10/10/2024	INV-08847		(200.66)
	Bill	10/10/2024	INV-08757		(420.00)
	Bill	10/10/2024	INV-08763		(241.60)
	Bill	10/10/2024	INV-08783		(307.50)
	Bill	10/10/2024	INV-08793		(540.00)
	Bill	10/10/2024	INV-08808		(360.00)
	Bill Payment	10/10/2024	5539		2,955.51
Bill Payment #5523 - Effectual Educational Consulting Service(CAVA @ Maricopa)	Bill	10/03/2024	INV-08653		(200.66)
	Bill	10/03/2024	INV-08656		(86.66)
	Bill	10/03/2024	INV-08675		(617.50)
	Bill	10/03/2024	INV-08681		(60.00)
	Bill	10/03/2024	INV-08689		(420.00)
	Bill	10/03/2024	INV-08719		(70.00)
	Bill	10/03/2024	INV-08738		(550.00)
	Bill Payment	10/04/2024	5523		2,004.82
Amount Unapplied - Bill Payment #5539 - Effectual Educational Consulting Service(CAVA @ Maricopa)					0.00
					0.00
Bill Payment #5579 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ Maricopa)	Bill	10/25/2024	INV-07173		(266.00)
	Bill	10/25/2024	INV-07490		(421.17)
	Bill	10/25/2024	INV-07491		(99.75)
	Bill	10/25/2024	INV-07492		(231.73)
	Bill	10/25/2024	INV-07493		(66.50)
	Bill	10/25/2024	INV-07494		(56.50)
	Bill	10/25/2024	INV-07495		(266.00)
	Bill	10/25/2024	INV-07496		(169.50)
	Bill Payment	10/25/2024	5579		1,577.15
Bill Payment #5561 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ Maricopa)	Bill	10/16/2024	INV-07436		(166.25)
	Bill	10/16/2024	INV-07437		(231.73)
	Bill	10/16/2024	INV-07438		(77.58)
	Bill	10/16/2024	INV-07439		(113.00)
	Bill	10/16/2024	INV-07440		(71.00)
	Bill Payment	10/17/2024	5561		659.56
Bill Payment #5547 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ Maricopa)	Bill	10/10/2024	INV-07322		(44.33)
	Bill	10/10/2024	INV-07323		(266.00)
	Bill	10/10/2024	INV-07324		(99.75)
	Bill	10/10/2024	INV-07325		(66.42)
	Bill	10/10/2024	INV-07326		(200.91)
	Bill	10/10/2024	INV-07327		(66.50)
	Bill	10/10/2024	INV-07328		(299.25)
	Bill	10/10/2024	INV-07329		(169.50)
	Bill	10/10/2024	INV-07330		(200.01)
	Bill	10/10/2024	INV-07331		(133.00)
	Bill	10/10/2024	INV-07379		(55.42)
	Bill	10/10/2024	INV-07380		(66.50)
	Bill	10/10/2024	INV-07381		(99.75)
	Bill	10/10/2024	INV-07382		(66.42)
	Bill	10/10/2024	INV-07383		(33.25)
	Bill	10/10/2024	INV-07384		(56.50)
	Bill	10/10/2024	INV-07385		(266.00)
	Bill Payment	10/10/2024	5547		2,189.51
Bill Payment #5526 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ Maricopa)	Bill	10/03/2024	INV-07120		(110.83)
	Bill	10/03/2024	INV-07121		(254.25)
	Bill	10/03/2024	INV-07172		(27.17)
	Bill	10/03/2024	INV-07174		(66.50)
	Bill	10/03/2024	INV-07175		(88.58)
	Bill	10/03/2024	INV-07176		(231.73)
	Bill	10/03/2024	INV-07177		(99.75)
	Bill	10/03/2024	INV-07178		(56.50)
	Bill	10/03/2024	INV-07179		(266.00)
	Bill	10/03/2024	INV-07180		(113.00)
	Bill	10/03/2024	INV-07210		(71.00)
	Bill Payment	10/04/2024	5526		1,380.31

**K12 : SA : Full Financials CA Node : CAVAMARI**  
**Board Disbursements A/P Payment History by Vendor**  
**October 01, 2024 - October 31, 2024**

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
					0.00
Bill Payment #ACH 10.30.24 - State Board of Equalization(CAVA@MARICOPA)	Bill	09/30/2024	MA Use Tax Sep 24	MA Use Tax Sep 24	(12,163.00)
	Bill Payment	10/30/2024	ACH 10.30.24	MA Use Tax Payment Jul24 to Sep24	12,163.00
Bill Credit #Use Tax True Up Q1 Jul 24 to Sep 24 - State Board of Equalization(CAVA@MARICOPA)	Bill	09/30/2024	MA Use Tax Sep 24	MA Use Tax Sep 24	(1,837.00)
	Bill Credit	10/30/2024	Use Tax True Up Q1 Jul 24 to Sep 24	Use Tax True Up Q1 Jul 24 to Sep 24	1,837.00
					0.00
Bill Payment #ACH Oct 2024 - Insperity(CAVA@MARICOPA)	Bill	10/31/2024	10.01.24 to 10.31.24	10.01.24 to 10.31.24	(538,030.93)
	Bill Payment	10/31/2024	ACH Oct 2024	10.01.24 to 10.31.24	538,030.93
					0.00
Bill Payment #5570 - Anchor Counseling & Education Solutions(CAVA@MARICOPA)	Bill	10/25/2024	INV-07217		(262.50)
	Bill	10/25/2024	INV-07242		(37.50)
	Bill	10/25/2024	INV-07205		(3,362.89)
	Bill	10/25/2024	INV-07231		(897.75)
	Bill Payment	10/25/2024	5570		4,560.64
Bill Payment #5533 - Anchor Counseling & Education Solutions(CAVA@MARICOPA)	Bill	10/10/2024	INV-07167		(225.00)
	Bill	10/10/2024	INV-07154		(2,990.38)
	Bill Payment	10/10/2024	5533		3,215.38
Bill Payment #5520 - Anchor Counseling & Education Solutions(CAVA@MARICOPA)	Bill	10/03/2024	INV-07192		(51.50)
	Bill Payment	10/04/2024	5520		51.50
Amount Unapplied - Bill Payment #5570 - Anchor Counseling & Education Solutions(CAVA@MARICOPA)					0.00
					0.00
Bill Payment #5548 - PrentGraf Ltd dba TalkPath Live(CAVA@MARICOPA)	Bill	10/10/2024	INV-00907		(736.25)
	Bill Payment	10/10/2024	5548		736.25
					0.00
Bill Payment #5534 - Axis Teletherapy(CAVA @ Maricopa)	Bill	10/10/2024	INV-00868		(46.00)
	Bill	10/10/2024	INV-00875		(46.00)
	Bill	10/10/2024	INV-00880		(47.00)
	Bill	10/10/2024	INV-00847		(130.00)
	Bill	10/10/2024	INV-00846		(62.50)
	Bill	10/10/2024	INV-00848		(88.50)
	Bill	10/10/2024	INV-00911		(361.00)
	Bill	10/10/2024	INV-00910		(1,930.00)
	Bill	10/10/2024	INV-00889		(46.00)
	Bill Payment	10/10/2024	5534		2,757.00
					0.00
Bill Payment #5587 - CALIFORNIA STATE TEACHER'S RETIREMENT	Bill	10/28/2024	MA STRS Oct 2024	MA STRS Oct 2024	(150,918.34)
	Bill Payment	10/28/2024	5587	MA STRS Oct 2024	150,918.34
					0.00
Bill Payment #5578 - Green Hasson & Janks LLP(CAVA@MARICOPA)	Bill	10/25/2024	96406		(7,828.00)
	Bill Payment	10/25/2024	5578		7,828.00
					0.00
Bill Payment #5581 - Rids Brother Company Inc(CAVA @ Maricopa)	Bill	10/25/2024	1436		(2,937.50)
	Bill Payment	10/25/2024	5581		2,937.50
					0.00
Bill Payment #5586 - Virtual Technologies Group(CAVA@MARICOPA)	Bill	10/25/2024	211959		(1,439.94)
	Bill Payment	10/25/2024	5586		1,439.94
Bill Payment #5566 - Virtual Technologies Group(CAVA@MARICOPA)	Bill	10/16/2024	211911		(1,046.55)
	Bill Payment	10/17/2024	5566		1,046.55
Bill Payment #5530 - Virtual Technologies Group(CAVA@MARICOPA)	Bill	10/03/2024	211337		(1,046.55)
	Bill	10/03/2024	211432		(1,046.55)
	Bill Payment	10/04/2024	5530		2,093.10
					0.00
Bill Payment #5583 - Speech Guy, LLC(CAVA @ Maricopa)	Bill	10/25/2024	INV-01149		(1,272.75)
	Bill	10/25/2024	INV-01141		(729.00)
	Bill Payment	10/25/2024	5583		2,001.75
Bill Payment #5564 - Speech Guy, LLC(CAVA @ Maricopa)	Bill	10/16/2024	INV-01129		(1,065.25)
	Bill Payment	10/17/2024	5564		1,065.25
Bill Payment #5551 - Speech Guy, LLC(CAVA @ Maricopa)	Bill	10/10/2024	INV-01116		(1,743.25)
	Bill Payment	10/10/2024	5551		1,743.25
					0.00
Bill Payment #5546 - MK Innovations Inc dba The Silly Room(CAVA@MARICOPA)	Bill	10/10/2024	INV-00651		(2,850.00)
	Bill Payment	10/10/2024	5546		2,850.00
					0.00
Bill Payment #5571 - Arc Speech Pathology Network DBA Arc Therapy Network(CAVA @ Maricopa)	Bill	10/25/2024	INV-00914		(508.00)
	Bill Payment	10/25/2024	5571		508.00
Bill Payment #5521 - Arc Speech Pathology Network DBA Arc Therapy Network(CAVA @ Maricopa)	Bill	10/03/2024	INV-00897		(793.75)

**K12 : SA : Full Financials CA Node : CAVAMARI**  
**Board Disbursements A/P Payment History by Vendor**  
**October 01, 2024 - October 31, 2024**

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5521 - Arc Speech Pathology Network DBA Arc	Bill Payment	10/04/2024	5521		793.75
					0.00
Bill Payment #5577 - Grace Speech Therapy Corp.(CAVA @ Maricopa)	Bill	10/25/2024	INV-01136		(153.75)
	Bill	10/25/2024	INV-01156		(750.00)
	Bill	10/25/2024	INV-01165		(61.50)
	Bill Payment	10/25/2024	5577		965.25
					(215.25)
Bill Payment #5560 - Grace Speech Therapy Corp.(CAVA @ Maricopa)	Bill	10/16/2024	INV-01099		
	Bill Payment	10/17/2024	5560		215.25
					(184.50)
Bill Payment #5541 - Grace Speech Therapy Corp.(CAVA @ Maricopa)	Bill	10/10/2024	INV-01049		
	Bill	10/10/2024	INV-01066		(61.50)
	Bill	10/10/2024	INV-01084		(61.50)
	Bill	10/10/2024	INV-01040		(30.75)
	Bill Payment	10/10/2024	5541		338.25
					(61.50)
Bill Payment #5525 - Grace Speech Therapy Corp.(CAVA @ Maricopa)	Bill	10/03/2024	INV-01004		
	Bill	10/03/2024	INV-01016		(123.00)
	Bill Payment	10/04/2024	5525		184.50
					0.00
Bill Payment #5584 - The Stepping Stones Group LLC(CAVA @ Maricopa)	Bill	10/25/2024	INV-00524		(65.00)
	Bill	10/25/2024	INV-00536		(32.50)
	Bill Payment	10/25/2024	5584		97.50
					(97.50)
Bill Payment #5552 - The Stepping Stones Group LLC(CAVA @ Maricopa)	Bill	10/10/2024	INV-00512		
	Bill Payment	10/10/2024	5552		97.50
					(65.00)
Bill Payment #5528 - The Stepping Stones Group LLC(CAVA @ Maricopa)	Bill	10/03/2024	INV-00498		
	Bill	10/03/2024	INV-00508		(65.00)
	Bill Payment	10/04/2024	5528		130.00
					0.00
Bill Payment #5522 - California Teachers Association(CAVA@MARICOPA)	Bill	10/03/2024	Union Dues - 092024		(6,200.00)
	Bill Payment	10/04/2024	5522		6,200.00
					0.00
Bill Payment #5536 - Christy Bock dba Cornerstone Educational Solutions(CAVA @ Maricopa)	Bill	10/10/2024	INV-00475		(12,816.85)
	Bill Payment	10/10/2024	5536		12,816.85
					0.00
Bill Payment #5574 - Communicology, Inc., DBA, TeleSesh(CAVA @ Maricopa)	Bill	10/25/2024	INV-00188		(891.25)
	Bill	10/25/2024	INV-00198		(1,869.41)
	Bill	10/25/2024	INV-00165		(1,195.04)
	Bill Payment	10/25/2024	5574		3,955.70
					(264.50)
Bill Payment #5557 - Communicology, Inc., DBA, TeleSesh(CAVA @ Maricopa)	Bill	10/16/2024	INV-00141		
	Bill	10/16/2024	INV-00150		(1,953.36)
	Bill Payment	10/17/2024	5557		2,217.86
					(1,415.67)
Bill Payment #5537 - Communicology, Inc., DBA, TeleSesh(CAVA @ Maricopa)	Bill	10/10/2024	INV-00094		
	Bill	10/10/2024	INV-00095		(115.00)
	Bill	10/10/2024	INV-00118		(1,656.10)
	Bill Payment	10/10/2024	5537		3,186.77
					0.00
Bill Payment #5575 - E-Therapy Intermediate, INC(CAVA @ Maricopa)	Bill	10/25/2024	INV-07926		(4,133.14)
	Bill Payment	10/25/2024	5575		4,133.14
					(24.16)
Bill Payment #5558 - E-Therapy Intermediate, INC(CAVA @ Maricopa)	Bill	10/16/2024	INV-07950		
	Bill	10/16/2024	INV-07963		(627.50)
	Bill Payment	10/17/2024	5558		651.66
					(3,002.09)
Bill Payment #5538 - E-Therapy Intermediate, INC(CAVA @ Maricopa)	Bill	10/10/2024	INV-07895		
	Bill	10/10/2024	INV-07911		(48.32)
	Bill Payment	10/10/2024	5538		3,050.41
					(0.00)
Amount Unapplied - Bill Payment #5538 - E-Therapy Intermediate, INC(CAVA @ Maricopa)					(0.00)
					(153.92)
Bill Payment #5545 - Law Offices of Young, Minney & Corr, LLP(CAVA@MARICOPA)	Bill	10/10/2024	12439		
	Bill Payment	10/10/2024	5545		153.92
					0.00
					(16,119.64)
Bill Payment #5549 - School Pathways LLC(CAVA@MARICOPA)	Bill	10/10/2024	140-INV7563		
	Bill Payment	10/10/2024	5549		16,119.64
					0.00
Bill Payment #5573 - Chase Boyle dba Snow Counseling(CAVA @ Maricopa)	Bill	10/25/2024	INV-00429		(180.00)
	Bill	10/25/2024	INV-00430		(140.04)
	Bill Payment	10/25/2024	5573		320.04

**K12 : SA : Full Financials CA Node : CAVAMARI**  
**Board Disbursements A/P Payment History by Vendor**  
**October 01, 2024 - October 31, 2024**

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5556 - Chase Boyle dba Snow Counseling(CAVA @ Maricopa)	Bill	10/16/2024	INV-00398		(435.00)
	Bill Payment	10/17/2024	5556		435.00
					0.00
Bill Payment #5540 - El Paseo Children's Center, Inc.(CAVA @ Maricopa)	Bill	10/10/2024	INV-01101		(851.00)
	Bill Payment	10/10/2024	5540		851.00
Bill Payment #5524 - El Paseo Children's Center, Inc.(CAVA @ Maricopa)	Bill	10/03/2024	INV-01087		(1,035.37)
	Bill Payment	10/04/2024	5524		1,035.37
					0.00
Bill Payment #5542 - Inspire Education Center, LLC(CAVA @ Maricopa)	Bill	10/10/2024	INV-00013		(100.00)
	Bill Payment	10/10/2024	5542		100.00
					0.00
Bill Payment #5543 - Jabbergym, LLC(CAVA @ Maricopa)	Bill	10/10/2024	INV-00056		(401.04)
	Bill Payment	10/10/2024	5543		401.04
					0.00
Bill Payment #5563 - PresenceLearning, Inc.(CAVA @ Maricopa)	Bill	10/16/2024	INV-08875		(132.50)
	Bill	10/16/2024	INV-08892		(309.15)
	Bill	10/16/2024	INV-08891		(612.83)
	Bill Payment	10/17/2024	5563		1,054.48
					0.00
Bill Payment #5585 - TheraStaffers(CAVA @ Maricopa)	Bill	10/25/2024	INV-00608		(2,898.52)
	Bill Payment	10/25/2024	5585		2,898.52
Bill Payment #5553 - TheraStaffers(CAVA @ Maricopa)	Bill	10/10/2024	INV-00594		(3,141.36)
	Bill Payment	10/10/2024	5553		3,141.36
Bill Payment #5529 - TheraStaffers(CAVA @ Maricopa)	Bill	10/03/2024	INV-00582		(1,787.67)
	Bill Payment	10/04/2024	5529		1,787.67
					0.00
Bill Payment #Wire 10.23.2024 - K12 MANAGEMENT INC	Bill	07/18/2024	INV-003-15671 _ MA-Jun.24-SS&T	INV-003-15671 _ MA-Jun.24-SS&T	(386,541.00)
	Bill	07/23/2024	INV-003-15724 _ MA-Jun.24-Lease	INV-003-15724 _ MA-Jun.24-Lease	(1,806.09)
	Bill	07/30/2024	INV-003-15846 _ MA-Jul.24-COM	INV-003-15846 _ MA-Jul.24-COM	(37,005.00)
	Bill	07/30/2024	INV-003-15903 _ MA-Jul.24-MAT	INV-003-15903 _ MA-Jul.24-MAT	(23,045.00)
	Bill	07/30/2024	INV-003-15944 _ MA-Jun.24-TchrOLS	INV-003-15944 _ MA-Jun.24-TchrOLS	(42,240.00)
	Bill	07/30/2024	INV-003-798 _ MA-Jul.24-OLS	INV-003-798 _ MA-Jul.24-OLS	(19,359.00)
	Bill	06/13/2024	INV-003-15212 _ MA-Jun24-COM	INV-003-15212 _ MA-Jun24-COM	(18,695.00)
	Bill	06/13/2024	INV-003-15265 _ MA-Jun24-MAT	INV-003-15265 _ MA-Jun24-MAT	(10,684.00)
	Bill	06/13/2024	INV-003-15314 _ MA-Jun24-OLS	INV-003-15314 _ MA-Jun24-OLS	(102,484.50)
	Bill		INV-003-15380 _ MA-FY24-Testing	INV-003-15380 _ MA-FY24-Testing Nirvana	(7,440.00)
	Bill	06/14/2024	Nirvana		
	Bill	06/25/2024	INV-003-15629 _ MA-Jun.24-TchrOLS	INV-003-15629 _ MA-Jun.24-TchrOLS	(50,600.00)
	Bill	08/19/2024	INV-003-15964 _ MA-Jul.24-SS&T	INV-003-15964 _ MA-Jul.24-SS&T	(314,370.62)
	Bill	08/19/2024	INV-003-16010 _ MA-Aug.24-COM	INV-003-16010 _ MA-Aug.24-COM	(140,020.00)
	Bill	08/19/2024	INV-003-16058 _ MA-Aug.24-MAT	INV-003-16058 _ MA-Aug.24-MAT	(271,823.50)
	Bill	08/19/2024	INV-003-16100 _ MA-Aug.24-OLS	INV-003-16100 _ MA-Aug.24-OLS	(226,693.50)
	Bill	06/12/2024	INV-003-15184 _ MA-May24-SS&T	INV-003-15184 _ MA-May24-SS&T	(285,012.25)
	Bill Payment	10/23/2024	Wire 10.23.2024	Wire 10.23.2024	1,937,819.46
Amount Unapplied - Bill Payment #Wire 10.23.2024 - K12 MANAGEMENT INC					0.00
					0.00
					(7,607.00)
Bill Payment #5531 - Adam & Kellie Henkel(CAVA @ Maricopa)	Bill	10/10/2024	Sept 2024 Reimb - Rain		
	Bill	10/10/2024	Sept 2024 Reimb - River		(7,125.00)
	Bill	10/10/2024	Sept 2024 Reimb - Scarlet		(6,542.00)
	Bill	10/10/2024	Sept 2024 Reimb - Sky		(6,542.00)
	Bill Payment	10/10/2024	5531		27,816.00
					0.00
Bill Payment #5580 - Oxford Consulting Services(CAVA@MARICOPA)	Bill	10/25/2024	INV-01694		(50.00)
	Bill	10/25/2024	INV-01709		(100.00)
	Bill Payment	10/25/2024	5580		150.00
					0.00
Bill Payment #5562 - Point Quest Pediatric Therapies, LLC(CAVA @ Maricopa)	Bill	10/16/2024	INV-00199		(67.50)
	Bill Payment	10/17/2024	5562		67.50
					0.00
					(67.50)
Bill Payment #5565 - SpeechRighter, Inc.(CAVA @ Maricopa)	Bill	10/16/2024	INV-00322		
	Bill Payment	10/17/2024	5565		67.50
					0.00
Bill Payment #5568 - California Virtual Academy @ LA(CAVA@MARICOPA)	Bill	10/22/2024	Intercompany Settlement Oct 24	Intercompany Settlement Oct 24	(959,085.00)
	Bill Payment	10/22/2024	5568	Intercompany Settlement Oct 24	959,085.00
					0.00
					(407.50)
Bill Payment #5554 - Adapted Child's Play(CAVA @ Maricopa)	Bill	10/16/2024	INV-00463		
	Bill Payment	10/17/2024	5554		407.50
					(1,000.00)
Bill Payment #5532 - Adapted Child's Play(CAVA @ Maricopa)	Bill	10/10/2024	INV-00461		
	Bill Payment	10/10/2024	5532		1,000.00

**K12 : SA : Full Financials CA Node : CAVAMARI**  
**Board Disbursements A/P Payment History by Vendor**  
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Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5518 - Adapted Child's Play(CAVA @ Maricopa)	Bill	10/03/2024	INV-00451		(122.25)
	Bill Payment	10/04/2024	5518		122.25
					0.00
Bill Payment #5519 - Amazon Capital Services(CAVA @ Maricopa)	Bill	10/03/2024	19D7-1DQK-9NF4		(64.94)
	Bill Payment	10/04/2024	5519		64.94
					0.00
Bill Payment #5582 - Specialized Therapy Services Inc(CAVA@MARICOPA)	Bill	10/25/2024	INV-01259		(1,923.75)
	Bill Payment	10/25/2024	5582		1,923.75
Bill Payment #5550 - Specialized Therapy Services Inc(CAVA@MARICOPA)	Bill	10/10/2024	INV-01256		(1,000.00)
	Bill Payment	10/10/2024	5550		1,000.00
Bill Payment #5527 - Specialized Therapy Services Inc(CAVA@MARICOPA)	Bill	10/03/2024	INV-01248		(853.75)
	Bill Payment	10/04/2024	5527		853.75
					0.00
Bill Payment #5572 - Braille Abilities, LLC(CAVA @ Maricopa)	Bill	10/25/2024	INV-00229		(170.00)
	Bill Payment	10/25/2024	5572		170.00
Bill Payment #5535 - Braille Abilities, LLC(CAVA @ Maricopa)	Bill	10/10/2024	INV-00222		(3,781.27)
	Bill Payment	10/10/2024	5535		3,781.27
					0.00
Bill Payment #5544 - Kadiant, LLC(CAVA @ Maricopa)	Bill	10/10/2024	INV-00150		(1,221.25)
	Bill Payment	10/10/2024	5544		1,221.25
					0.00
Bill Payment #5555 - Beyond Blindness, Inc.(CAVA @ Maricopa)	Bill	10/16/2024	INV-00161		(135.70)
	Bill Payment	10/17/2024	5555		135.70
					0.00
Bill Payment #5567 - California Virtual Academy @ Kings(CAVA@MARICOPA)	Bill	10/22/2024	Intercompany Settlement Oct 24	Intercompany Settlement Oct 24	(56,548.00)
	Bill Payment	10/22/2024	5567	Intercompany Settlement Oct 24	56,548.00
					0.00
Bill Payment #5569 - California Virtual Academy @ San Diego(CAVA@MARICOPA)	Bill	10/22/2024	Intercompany Settlement Oct 24	Intercompany Settlement Oct 24	(414,719.00)
	Bill Payment	10/22/2024	5569	Intercompany Settlement Oct 24	414,719.00
					0.00
					0.00
				<b>Total</b>	<b>4,223,771.04</b>

## Transaction Summary

### CAVA @ Maricopa

Vendor	Amount
N2Y, LLC	1,317.70
UPS	1,052.91
Pitney Bowes Bank Inc Purchase Power	896.38
Smile From The Inside, Inc.	883.44
Barrington Staffing Services	787.80
AppleOne Employment Services	633.19
Kajeet Inc.	597.04
Robert Half Inc.	596.99
FusionPlus Inc	441.72
PAR Inc.	397.18
Scenario Learning, LLC	393.88
DataBasics, Inc.	265.59
Reading Horizons	238.20
Solution Tree	237.23
The Back Room Inc	202.60
Document Tracking Services	200.00
Supreme Facility Services, Inc.	193.77
AT&T Mobility	156.17
De Lage Landen Financial Services Inc.	152.44
Southern California Edison	140.84
Amazon	140.44
Quill Corporation	132.90
UBEO Business Services	129.06
Comm-Core	115.92
Bill.com	112.61
Adobe Inc.	108.66
City of Simi Valley	68.12
Green Hasson & Janks LLP	67.76
Everon, LLC	67.29
Ontario Refrigeration	50.83
VC Furniture & Facility Services	49.77
Verizon Wireless	49.60
Dutch Ryan Plumbing	43.82
Orkin	42.11
City Printing Graphics	39.51
Carmen Gomez Ruiz	35.34
AXIS Teletherapy	31.77
Certified Languages International	30.75
Waste Management	24.76
Sparkletts	20.19
Successories	17.41
Western Exterminator Company	14.70

**Transaction Summary**  
**CAVA @ Maricopa**

<b>Vendor</b>	<b>Amount</b>
Paper Recycling & Shredding	12.72
Doctors Wellness Company LLC dba WellnessMart MD	10.95
Amazon B2B Prime	7.83
Dropbox	7.06
Smart & Final	4.04
Zoom Video Communications, Inc.	0.07
Dropbox Cashback	(1.41)
<b>Grand Total</b>	<b>11,219.65</b>

Transaction Details  
CAVA @ Maricopa

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	MC
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3008	September	600.00	35.34
	Operations and Housekeeping Services Total					600.00	35.34
<b>Carmen Gomez Ruiz Total</b>						<b>600.00</b>	<b>35.34</b>
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 583667	September (9/19)	108.00	6.36
	Office Expense Total			LLC 584743	October (10/03)	216.00	12.72
<b>Paper Recycling &amp; Shredding Total</b>						<b>216.00</b>	<b>12.72</b>
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073Y68E384	September (9/21)	1,974.11	116.27
				LLC 000073Y68E394	September (9/28)	1,622.91	95.58
				LLC 000073Y68E404	October (10/05)	5,942.69	350.00
				LLC 000073Y68E414	October (10/12)	4,749.34	279.72
			280 SPED	LLC 000073Y68E424	October (10/19)	958.03	56.42
				LLC 0000V9159W384	September (9/21)	543.58	29.43
				LLC 0000V9159W394	September (9/28)	636.31	34.45
				LLC 0000V9159W404	October (10/05)	671.22	36.34
				LLC 0000V9159W414	October (10/12)	738.49	39.98
				LLC 0000V9159W424	October (10/19)	272.04	14.73
<b>Shipping Total</b>						<b>18,108.72</b>	<b>1,052.91</b>
<b>UPS Total</b>						<b>18,108.72</b>	<b>1,052.91</b>
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6996633-0283-3	October	167.38	9.86
	Operations and Housekeeping Services Total			LLC 6996649-0283-9	October	253.00	14.90
<b>Waste Management Total</b>						<b>420.38</b>	<b>24.76</b>
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 44025	September (9/15)	1,859.96	109.54
				LLC 44047	September (9/22)	1,769.71	104.23
				LLC 44068	September (9/29)	1,865.45	109.87
				LLC 44087	October (10/06)	1,201.33	70.75
				LLC 44110	October (10/13)	1,851.17	109.03
			280 SPED	LLC 44143	October (10/20)	1,293.06	76.16
				LLC 44025	September (9/15)	1,282.00	69.40
				LLC 44047	September (9/22)	1,282.32	69.42
				LLC 44068	September (9/29)	1,282.00	69.40
<b>Outside Service Total</b>						<b>13,687.00</b>	<b>787.80</b>
<b>Barrington Staffing Services Total</b>						<b>13,687.00</b>	<b>787.80</b>
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1015	October	7,500.00	441.72
<b>Outside Service-General Total</b>						<b>7,500.00</b>	<b>441.72</b>
<b>FusionPlus Inc Total</b>						<b>7,500.00</b>	<b>441.72</b>
Document Tracking Services	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	410 SUPP - Transcripts	LLC FT9306536	September	1,575.00	200.00
<b>Outside Service-General Total</b>						<b>1,575.00</b>	<b>200.00</b>
<b>Document Tracking Services Total</b>						<b>1,575.00</b>	<b>200.00</b>
Verizon Wireless	Telephone - Administration	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9975422324	September	842.19	49.60
<b>Telephone - Administration Total</b>						<b>842.19</b>	<b>49.60</b>
<b>Verizon Wireless Total</b>						<b>842.19</b>	<b>49.60</b>
Certified Languages International	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp - ELD Services	LLC 74586093024	September (9/30)	3,128.25	30.75
<b>Outside Service-General Total</b>						<b>3,128.25</b>	<b>30.75</b>
<b>Certified Languages International Total</b>						<b>3,128.25</b>	<b>30.75</b>
Comm-Core	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 1093395	October	1,968.22	115.92
<b>Communications Total</b>						<b>1,968.22</b>	<b>115.92</b>
<b>Comm-Core Total</b>						<b>1,968.22</b>	<b>115.92</b>
Supreme Facility Services, Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 4122	October	3,290.00	193.77
<b>Operations and Housekeeping Services Total</b>						<b>3,290.00</b>	<b>193.77</b>
<b>Supreme Facility Services, Inc. Total</b>						<b>3,290.00</b>	<b>193.77</b>
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	111-6621083-7878626	October	62.21	3.66
				111-7091949-1288269	October	41.39	2.44
				111-3616025-6854602	October	29.43	1.73
				111-9189400-1253813	October	623.96	36.75
				111-5827520-4281814	October	29.43	1.73
				113-6688151-4847449	October	17.15	1.01
				113-1396308-8969064	October	192.78	11.35
				113-8164025-1772228	October	543.72	32.02
				113-0612071-5876200	October	55.41	3.26
				113-0289147-0364207	October	40.74	2.40
				111-2181114-0882642	October	428.95	25.26
				113-8727555-1738648	October	96.04	5.66
				113-5841378-9217810	October	126.72	7.46
				113-4707895-7685065	October	85.97	5.06
				112-3805023-6525815	October	10.71	0.63
<b>Office Expense Total</b>						<b>2,384.61</b>	<b>140.44</b>
<b>Amazon Total</b>						<b>2,384.61</b>	<b>140.44</b>
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 40650719	September (9/18)	161.95	9.54
				LLC 40205043	August (8/22)	242.92	14.31
				LLC 40253534	August (8/26)	444.98	26.21
				LLC 40866346	October (10/01)	1,285.37	75.70
				LLC 40866625	October (10/01)	121.27	7.14
<b>Office Expense Total</b>						<b>2,256.49</b>	<b>132.90</b>
<b>Quill Corporation Total</b>						<b>2,256.49</b>	<b>132.90</b>
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 80557846671578	October	894.96	52.71
				092824	October		
				LLC 5468345907	October	1,756.68	103.46

Transaction Details  
CAVA @ Maricopa

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	MC
AT&T Mobility	Communications Total					2,651.64	156.17
<b>AT&amp;T Mobility Total</b>						<b>2,651.64</b>	<b>156.17</b>
The Back Room Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-3219	September	3,440.00	202.60
<b>The Back Room Inc Total</b>	<b>Outside Service-General Total</b>					<b>3,440.00</b>	<b>202.60</b>
AppleOne Employment Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6953086	September (9/18)		
				LLC 01-6958175	September (9/25)	3,154.25	185.77
				LLC 01-6962323	October (10/02)	1,768.32	104.15
				LLC 01-6966078	October (10/09)	1,473.60	86.79
				LLC 01-6971221	October (10/12)	1,473.60	86.79
	<b>Outside Service Total</b>					<b>10,750.97</b>	<b>633.19</b>
<b>AppleOne Employment Services Total</b>						<b>10,750.97</b>	<b>633.19</b>
Doctors Wellness Company LLC dba WellnessMart MD	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-5509	September	186.00	10.95
<b>Doctors Wellness Company LLC dba WellnessMart MD Total</b>	<b>Outside Service-General Total</b>					<b>186.00</b>	<b>10.95</b>
Bill.com	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	24108803716	October	1,410.00	112.61
<b>Bill.com Total</b>	<b>Dues and Memberships Total</b>					<b>1,410.00</b>	<b>112.61</b>
Southern California Edison	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681	September	2,391.38	140.84
	Utilities Total			101024			
<b>Southern California Edison Total</b>						<b>2,391.38</b>	<b>140.84</b>
Solution Tree	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	160 EDUEFF	LLC S309105	September (9/19)	1,920.00	135.56
				LLC S309737	September (9/27)	3,360.00	237.23
<b>Solution Tree Total</b>	<b>Teacher Training Total</b>					<b>3,360.00</b>	<b>237.23</b>
De Lage Landen Financial Services Inc.	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 83143050	October	2,588.36	152.44
<b>De Lage Landen Financial Services Inc. Total</b>	<b>Equipment Rental Expense Total</b>					<b>2,588.36</b>	<b>152.44</b>
DataBasics, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0813842	October	4,509.45	265.59
<b>DataBasics, Inc. Total</b>	<b>Outside Service-General Total</b>					<b>4,509.45</b>	<b>265.59</b>
Pitney Bowes Bank Inc Purchase Power	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 8000-9090-1005-2145 101624	October	15,219.75	896.38
<b>Pitney Bowes Bank Inc Purchase Power Total</b>	<b>Postage Total</b>					<b>15,219.75</b>	<b>896.38</b>
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 092924	September (9/29)	342.74	20.19
<b>Sparkletts Total</b>	<b>Office Expense Total</b>					<b>342.74</b>	<b>20.19</b>
Smile From The Inside, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 2207	October	15,000.00	883.44
<b>Smile From The Inside, Inc. Total</b>	<b>Outside Service-General Total</b>					<b>15,000.00</b>	<b>883.44</b>
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 68628566	October (10/02)	249.60	14.70
<b>Western Exterminator Company Total</b>	<b>Operations and Housekeeping Services Total</b>					<b>249.60</b>	<b>14.70</b>
Robert Half Inc.	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 64100784	September (9/20)		
				LLC 64106884	September (9/20)	810.00	47.71
				LLC 64127734	September (9/27)	1,601.20	94.30
				LLC 64131338	September (9/27)	1,800.00	106.01
				LLC 64167463	October (10/04)	1,600.40	94.26
				LLC 64182148	October (10/11)	1,598.80	94.16
				LLC 64208764	October (10/18)	1,203.30	70.87
<b>Robert Half Inc. Total</b>	<b>Outside Service Total</b>					<b>10,136.39</b>	<b>596.99</b>
Reading Horizons	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC INV71759	October (10/21)	4,400.00	238.20
<b>Reading Horizons Total</b>	<b>Non K12 Curriculum Total</b>					<b>4,400.00</b>	<b>238.20</b>
Everon, LLC	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 156369400	October	419.61	24.71
				LLC 156557369	September (9/26)	303.35	17.87
				LLC 156698865	October (10/08)	419.61	24.71
<b>Everon, LLC Total</b>	<b>Operations and Housekeeping Services Total</b>					<b>1,142.57</b>	<b>67.29</b>
AXIS Teletherapy	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	160 EDUEFF	LLC 100	October (10/07)	520.00	31.77
<b>AXIS Teletherapy Total</b>	<b>Teacher Training Total</b>					<b>520.00</b>	<b>31.77</b>
City Printing Graphics	Printing Expense	52801 Office Supplies Expense : Business Expense/Printing & Reproduction	101 General	LLC 24-31846	October (10/01)	600.60	39.51
<b>City Printing Graphics Total</b>	<b>Printing Expense Total</b>					<b>600.60</b>	<b>39.51</b>

Transaction Details  
CAVA @ Maricopa

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	MC
		56321 Program Fees & Other Instructional : Program Fees - Accounting				1,030.00	67.76
Green Hasson & Janks LLP	Accounting Fees		101 General	LLC 96095	September (9/28)		
	Accounting Fees Total					1,030.00	67.76
<b>Green Hasson &amp; Janks LLP Total</b>						<b>1,030.00</b>	<b>67.76</b>
		56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum				1.00	0.07
Zoom Video Communications, Inc.	Non K12 Curriculum		480 SUPP - Student Training	LLC INV277508569	October (10/18)		
	Non K12 Curriculum Total					1.00	0.07
<b>Zoom Video Communications, Inc. Total</b>						<b>1.00</b>	<b>0.07</b>
		56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum				9,538.37	597.04
Kajeet Inc.	Non K12 Curriculum		560 Title I	LLC INV35540	September (9/14)		
	Non K12 Curriculum Total					9,538.37	597.04
<b>Kajeet Inc. Total</b>						<b>9,538.37</b>	<b>597.04</b>
		56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum				14,578.87	897.42
N2Y, LLC	Non K12 Curriculum		280 SPED	LLC INV-1087269	September (9/27)		
	Non K12 Curriculum Total					14,578.87	897.42
		56334 Program Fees & Other Instructional : Program Fees - Non K12 Teacher Materials				974.24	59.97
	Materials and Supplies		280 SPED	LLC INV-1087332	September (9/30)		
				LLC INV-1087333	September (9/30)	975.36	60.04
				LLC INV-1087334	September (9/30)	978.74	60.25
				LLC INV-1087335	September (9/30)	978.74	60.25
				LLC INV-1087336	September (9/30)	985.49	60.66
				LLC INV-1087337	September (9/30)	965.24	59.42
				LLC INV-1087338	September (9/30)	969.74	59.69
	Materials and Supplies Total					6,827.55	420.28
<b>N2Y, LLC Total</b>						<b>21,406.42</b>	<b>1,317.70</b>
		55801 Dues, Memberships & Research Svcs : Memberships				1,845.00	108.66
Adobe Inc.	Dues and Memberships		101 General	LLC 2890123683	October (10/01)		
	Dues and Memberships Total					1,845.00	108.66
<b>Adobe Inc. Total</b>						<b>1,845.00</b>	<b>108.66</b>
		53400 Rent and Utilities : Repairs and Maintenance				863.00	50.83
Ontario Refrigeration	Operations and Housekeeping Services		101 General	LLC GW32820M	October (10/01)		
	Operations and Housekeeping Services Total					863.00	50.83
<b>Ontario Refrigeration Total</b>						<b>863.00</b>	<b>50.83</b>
		53400 Rent and Utilities : Repairs and Maintenance				715.00	42.11
Orkin	Operations and Housekeeping Services		101 General	LLC 272873817	October (10/01)		
	Operations and Housekeeping Services Total					715.00	42.11
<b>Orkin Total</b>						<b>715.00</b>	<b>42.11</b>
		56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum				4,737.00	393.88
Scenario Learning, LLC	Non K12 Curriculum		310 SUPP-CRE	LLC INV103173	September (9/30)		
	Non K12 Curriculum Total					4,737.00	393.88
<b>Scenario Learning, LLC Total</b>						<b>4,737.00</b>	<b>393.88</b>
		53400 Rent and Utilities : Repairs and Maintenance				555.00	32.69
Dutch Ryan Plumbing	Operations and Housekeeping Services		101 General	LLC 119	August (8/20)		
				LLC 136	September (9/16)	189.00	11.13
	Operations and Housekeeping Services Total					744.00	43.82
<b>Dutch Ryan Plumbing Total</b>						<b>744.00</b>	<b>43.82</b>
		56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum				7,336.60	397.18
PAR Inc.	Non K12 Curriculum		280 SPED	LLC IN-00356578	July (7/23)		
	Non K12 Curriculum Total					7,336.60	397.18
<b>PAR Inc. Total</b>						<b>7,336.60</b>	<b>397.18</b>
		55304 Facilities & Equipment Rental Expense : Equipment Rental				2,191.41	129.06
UBEO Business Services	Equipment Rental Expense		101 General	LLC 4666189	October (10/14)		
	Equipment Rental Expense Total					2,191.41	129.06
<b>UBEO Business Services Total</b>						<b>2,191.41</b>	<b>129.06</b>
		53400 Rent and Utilities : Repairs and Maintenance				845.00	49.77
VC Furniture & Facility Services	Operations and Housekeeping Services		101 General	LLC 2001	September (9/26)		
	Operations and Housekeeping Services Total					845.00	49.77
<b>VC Furniture &amp; Facility Services Total</b>						<b>845.00</b>	<b>49.77</b>
		53302 Rent and Utilities : Utilities, CAM, and Real Estate				1,156.59	68.12
City of Simi Valley	Utilities		101 General	LLC 70843309	October (10/16)		
	Utilities Total					1,156.59	68.12
<b>City of Simi Valley Total</b>						<b>1,156.59</b>	<b>68.12</b>
		52802 Office Supplies Expense : Office Supplies - COS				68.60	4.04
Smart & Final	Office Expense		101 General	9242024	September		
	Office Expense Total					68.60	4.04
<b>Smart &amp; Final Total</b>						<b>68.60</b>	<b>4.04</b>
		55801 Dues, Memberships & Research Svcs : Memberships				119.88	7.06
Dropbox	Dues and Memberships		101 General	GON15N4YPSVS	September		
	Dues and Memberships Total					119.88	7.06
<b>Dropbox Total</b>						<b>119.88</b>	<b>7.06</b>
		55801 Dues, Memberships & Research Svcs : Memberships				(23.98)	(1.41)
Dropbox Cashback	Dues and Memberships		101 General	10072024	October		
	Dues and Memberships Total					(23.98)	(1.41)
<b>Dropbox Cashback Total</b>						<b>(23.98)</b>	<b>(1.41)</b>
		52802 Office Supplies Expense : Office Supplies - COS				295.62	17.41
Successories	Office Expense		101 General	SO-629682 / 5443909	October		
	Office Expense Total					295.62	17.41
<b>Successories Total</b>						<b>295.62</b>	<b>17.41</b>
		55801 Dues, Memberships & Research Svcs : Memberships				132.99	7.83
Amazon B2B Prime	Dues and Memberships		101 General	D01-0906924-6774631	October		
	Dues and Memberships Total					132.99	7.83
<b>Amazon B2B Prime Total</b>						<b>132.99</b>	<b>7.83</b>
<b>Grand Total</b>						<b>187,878.81</b>	<b>11,219.65</b>

**TO: CALIFORNIA VIRTUAL ACADEMY AT MARICOPA  
GOVERNING BOARD**

**BOARD REPORT #04**

**APPROVED**

**VIA: CALIFORNIA VIRTUAL ACADEMY STAFF**

December 9, 2024

**SUBJECT:** 2024-25 Employment Agreements

**PROPOSAL:**

It is proposed that the Governing Board of the California Virtual Academy at Maricopa ratify the following 2024-25 Employment Agreements.

**BACKGROUND:**

California Virtual Academy at Maricopa offered contracts to teachers to meet the enrollment demands of the 2024-25 school year.

**New Hires:**

<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>FTE</b>
Leyendecker	Mendy	Teacher, Middle School	1.0

**Terminations/Resignations:**

- None

**BUDGET IMPLICATIONS:**

Funding for these positions is provided through State apportionment based on Average Daily Attendance as reported by the school.

**RECOMMENDATIONS:**

It is recommended the Governing Board:

1. Ratify the 2024-25 Employment Agreements
2. Authorize Designee of Board of Directors to sign the 2024-25 Employment Agreements on behalf of California Virtual Academy at Maricopa.

**RESPECTFULLY SUBMITTED:**

April Warren  
Head of School

**PREPARED BY:**

Casey Robinson  
Human Resources Administrator

**PRESENTED BY:**

Casey Robinson  
Human Resources Administrator

Ayes: 6

No: 0

Abstain: 0

Approved: Yes Witnessed: *Casey Robinson* Date: 12/9/2024

Name	Aye	No	Abstain	Absent	Moved	Second
Kelly Fellows	X					
Devon Freitas	X					X
Heidi Grantham	X					
Carly Parker	X				X	
Yvette Villa	X					
Mirna Chalhoub	X					

**TO: CALIFORNIA VIRTUAL ACADEMY AT MARICOPA  
GOVERNING BOARD**

**BOARD REPORT #05**

**APPROVED**

**VIA: CALIFORNIA VIRTUAL ACADEMY STAFF**

December 9, 2024

**SUBJECT:** Comprehensive School Safety Plan Update

**PROPOSAL:** It is proposed that the Governing Board of California Virtual Academy at Maricopa approve the Comprehensive School Safety Plan Update.

**BACKGROUND:** Schools must annually issue a Comprehensive School Safety Plan (The Plan) in accordance with Senate Bill 187 and California Education Code 32280–32289.5. The Plan was reviewed with educational partners and updates were made. The updates are listed in the Safety Plan Review, Evaluation, and Amendment Procedures section on page 21.

**BUDGET IMPLICATIONS:** There are no budget implications.

**RECOMMENDATIONS:** It is recommended the Governing Board approve the Comprehensive School Safety Plan.

**RESPECTFULLY SUBMITTED:**

April Warren  
Head of School

**PREPARED BY:**

Krista Mount  
Director of Categorical Programs

**PRESENTED BY:**

Krista Mount  
Director of Categorical Programs

Ayes: 6                      No: 0                      Abstain: 0

Approved: Yes      Witnessed: *Casey Robinson*      Date: 12/9/2024

Name	Aye	No	Abstain	Absent	Moved	Second
Kelly Fellows	X				X	
Devon Freitas	X					X
Heidi Grantham	X					
Carly Parker	X					
Yvette Villa	X					
Mirna Chalhoub	X					

# Comprehensive School Safety Plan

**2024-2025  
School Year**

**School:** California Virtual Academy at Maricopa  
**CDS Code:** 15-63628-037687  
**District:** California Virtual Academy at Maricopa  
**Address:** 50 Moreland Ave  
Simi Valley, CA 93065  
**Date of Adoption:** December 9, 202

**Approved by:**

Name	Title	Signature	Date
April Warren	Head of School		

## Comprehensive School Safety Plan Purpose

Effective January 1, 2019, Assembly Bill 1747 (Rodriguez), School Safety Plans, became law. This bill requires that during the writing and development of the comprehensive school safety plan (CSSP), the school site council or safety committee consult with a fire department and other first responder entities in addition to currently required entities. It requires the CSSP and any updates made to the plan to be shared with the law enforcement agency, the fire department, and the other first responder entities.

The California Education Code (sections 32280-32288) outlines the requirements of all schools operating any kindergarten and any grades 1 to 12, inclusive, to write and develop a school safety plan relevant to the needs and resources of that particular school.

In 2004, the Legislature and Governor recast and renumbered the Comprehensive School Safety Plan provisions in SB 719 and AB 115. It is the intent of the Legislature in enacting the provisions to support California public schools as they develop their mandated comprehensive safety plans that are the result of a systematic planning process, that include strategies aimed at the prevention of, and education about, potential incidents involving crime and violence on school campuses.

The historical requirement of the Comprehensive School Safety Plan was presented in Senate Bill 187, which was approved by the Governor and chaptered in 1997. This legislation contained a sunset clause that stated that this legislation would remain in effect only until January 1, 2000. Senate Bill 334 was approved and chaptered in 1999 and perpetuated this legislation under the requirement of the initial legislation.

Comprehensive School Safety Plans are required under SB 719 & AB 115 and contains the following elements:

Assessment of school crime committed on school campuses and at school-related functions

- Child abuse reporting procedures
- Disaster procedures
- Suspension and expulsion policies
- Procedures to notify teachers of dangerous pupils
- Discrimination and harassment policies
- School wide dress code policies
- Procedures for safe ingress and egress
- Policies enacted to maintain a safe and orderly environment
- Rules and procedures on school discipline
- Hate crime reporting procedures

The Comprehensive School Safety Plan will be reviewed and updated by March 1st every year. In July of every year, the school will report on the status of its school safety plan including a description of its key elements in the annual school accountability report card.

<https://cava.k12.com/>

A copy of the Comprehensive School Safety Plan is available for review at .

## Safety Plan Vision

Our school will support students with a culture that provides a positive and encouraging environment allowing each individual student to thrive and achieve their maximum academic success.

## **Components of the Comprehensive School Safety Plan (EC 32281)**

### **California Virtual Academy at Maricopa Safety Committee**

#### **Assessment of School Safety**

- Site based surveys: parents, students, and staff
- Annual school safety protocols and procedures review

#### **Strategies and Programs to Provide and Maintain a High Level of Safety (EC 32281(a)1, items A-J)**

In accordance with Ed Code 32281 (Comprehensive School Safety Plan), section (f)

(1) A school district or county office of education may, in consultation with law enforcement officials, elect to not have its school site council develop and write those portions of its comprehensive school safety plan that include tactical responses to criminal incidents that may result in death or serious bodily injury at the schoolsite. The portions of a school safety plan that include tactical responses to criminal incidents may be developed by administrators of the school district or county office of education in consultation with law enforcement officials and with a representative of an exclusive bargaining unit of employees of that school district or county office of education, if he or she chooses to participate. The school district or county office of education may elect not to disclose those portions of the comprehensive school safety plan that include tactical responses to criminal incidents.

(2) As used in this article, "tactical responses to criminal incidents" means steps taken to safeguard pupils and staff, to secure the affected school premises, and to apprehend the criminal perpetrator or perpetrators.

## **(A) Child Abuse Reporting Procedures (EC 35294.2 [a] [2]; PC 11166)**

Child Abuse Reporting

Approved by Boards: March 2021

### Information

The California Virtual Academies are committed to supporting the safety and well-being of our students and desires to facilitate the prevention of and response to child abuse and neglect. The policy was created to ensure that all employees are provided training and support for preventing, recognizing, and promptly reporting known or suspected child abuse or neglect.

### Definitions

Child abuse or neglect includes the following: (Penal Code 11165.5, 11165.6)

1. A physical injury or death inflicted by other than accidental means on a child by another person
2. Sexual abuse of a child, including sexual assault or sexual exploitation, as defined in Penal Code 11165.1
3. Neglect of a child as defined in Penal Code 11165.2
4. Willful harming or injuring of a child or the endangering of the person or health of a child as defined in Penal Code 11165.3
5. Unlawful corporal punishment or injury as defined in Penal Code 11165.4

Child abuse or neglect does not include:

1. A mutual affray between minors (Penal Code 11165.6)
2. An injury caused by reasonable and necessary force used by a peace officer acting within the course and scope of his/her employment (Penal Code 11165.6)
3. An injury resulting from the exercise by a teacher, vice principal, principal, or other certificated employee of the same degree of physical control over a student that a parent/guardian would be privileged to exercise, not exceeding the amount of physical control reasonably necessary to maintain order, protect property, protect the health and safety of students, or maintain proper and appropriate conditions conducive to learning (Education Code 44807)
4. An injury caused by a school employee's use of force that is reasonable and necessary to quell a disturbance threatening physical injury to persons or damage to property, to protect himself/herself, or to obtain weapons or other dangerous objects within the control of the student (Education Code 49001)
5. Physical pain or discomfort caused by athletic competition or other such recreational activity voluntarily engaged in by the student (Education Code 49001)
6. Homelessness or classification as an unaccompanied minor (Penal Code 11165.15)

Mandated reporters include, but are not limited to, teachers; instructional aides; classified employees; certificated pupil personnel employees; administrative officers; athletic coaches, administrators, and directors; licensed nurses or health care providers; and administrators, presenters, and counselors of a child abuse prevention program. (Penal Code 11165.7)

Reasonable suspicion means that it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his/her training and experience, to suspect child abuse or neglect. However, reasonable suspicion does not require certainty that child abuse or neglect has occurred, nor does it require a specific medical indication of child abuse or neglect. (Penal Code 11166)

### Reportable Offenses

- A mandated reporter shall make a report using the procedures provided below whenever, in his/her professional capacity or within the scope of his/her employment, he/she has knowledge of or observes a child or dependent adult whom the mandated reporter knows or reasonably suspects has been the victim of abuse or neglect. (Penal Code 11166 and Welfare and Institutions Code 15630)
- Any mandated reporter who has knowledge of or who reasonably suspects that a child is suffering serious emotional damage or is at a substantial risk of suffering serious emotional damage, based on evidence of severe anxiety, depression, withdrawal, or untoward aggressive behavior toward self or others, may make a report to the appropriate agency. (Penal Code 11166.05, 11167)
- Any person shall notify a law enforcement agency if he/she reasonably believes that he/she has observed the commission of a murder, rape, or lewd or lascivious act by use of force, violence, duress, menace, or fear of immediate and unlawful bodily injury, where the victim is a child under age 14. (Penal Code 152.3, 288)

### Responsibility for Reporting

- The reporting duties of mandated reporters are individual and cannot be delegated to another person. (Penal Code 11166)

- When two or more mandated reporters jointly have knowledge of a known or suspected instance of child abuse or neglect, the report may be made by a member of the team selected by agreement and a single report may be made and signed by the selected member of the reporting team. Any member who has knowledge that the member designated to report has failed to do so shall thereafter make the report. (Penal Code 11166 and Welfare and Institutions Code 15630)
- No supervisor or administrator shall impede or inhibit a mandated reporter from making a report. (Penal Code 11166 and Welfare and Institutions Code 15630)

## Reporting Procedures

### Initial Telephone Report

- Mandated reporters shall call 9-1-1 for immediate emergencies.
- Immediately or as soon as practicable after knowing or observing suspected child abuse or neglect, a mandated reporter as defined by law shall make an initial report by telephone. When the initial telephone report is made, the mandated reporter shall note the name, address, and age of child involved, provide a clear description of suspected child abuse or neglect, and note the name of the screening social worker who took the call and any instructions given. (Penal Code 11165.9, 11166)
- Where the situation is not an emergency needing the police, reports should be made to the Child Protective Services (CPS) in the county that the student lives.
  - o County Emergency Response Child Abuse Reporting Telephone Numbers <https://www.cdss.ca.gov/reporting/report-abuse/child-protective-services/report-child-abuse>

### Written Report

- After making the initial phone call and within 36 hours of knowing or observing the information concerning the incident, the mandated reporter shall then prepare and either send, fax, or electronically submit to the appropriate agency a written follow-up report, which includes a completed Department of Justice form, Suspected Child Abuse Report (SS 8572). (Penal Code 11166, 11168)
  - o The Department of Justice forms are available: [https://oag.ca.gov/sites/all/files/agweb/pdfs/childabuse/ss\\_8572.pdf?](https://oag.ca.gov/sites/all/files/agweb/pdfs/childabuse/ss_8572.pdf?)
- The mandated reporter shall make a report even if some of this information is not known or is uncertain to him/her. (Penal Code 11167)
- Information relevant to the incident of child abuse or neglect also may be given to an investigator from an agency that is investigating the case. (Penal Code 11167)
- The mandated reporter may give to an investigator from an agency investigating the case, including a licensing agency, any information relevant to an incident of child abuse or neglect or to a report made for serious emotional damage pursuant to Penal Code 11166.05. (Penal Code 11167)
- Employees shall keep a copy of the complete written report that is filed.

### Internal Reporting

- The mandated reporter shall not be required to disclose his/her identity to the employer, supervisor, school principal, school counselor, co-worker, or other person. (Penal Code 11166)
- Employees reporting abuse or neglect to an appropriate agency are encouraged, but not required, to notify their supervisor, principal, school counselor, co-worker, or other person as soon as possible after the initial telephone report to the appropriate agency. When so notified, they shall provide the mandated reporter with any assistance necessary to ensure that reporting procedures are carried out in accordance with law, and Board policy.
- Reporting the information to a supervisor, principal, school counselor, co-worker, or other person shall not be a substitute for making a mandated report to the appropriate agency. (Penal Code 11166)

### Internal Action for Incidents Involving School Employees

- If an employee has knowledge of or reasonably suspects that another school employee, or contractor is engaged in conduct that may be an indication of suspected abuse or neglect, they must take the following actions:
  - o Call 9-1-1- for immediate emergencies
  - o File a Suspected Child Abuse Report by telephone to the police
  - o Submit a Suspected Child Abuse Report form
  - o Immediately notify their supervisor of the alleged inappropriate conduct and complete a confidential student/staff incident report
- The director or designee so notified shall provide the mandated reporter with any assistance necessary to ensure that reporting procedures are carried out in accordance with law, and Board policy.
- After completion of the appropriate written follow-up report, and after providing the form to the appropriate agency, the mandated reporter shall provide that form to the director or designee. The mandated reporter shall not be required to disclose

his/her identity and may remove his/her name from the form. (Penal Code 11166)

- The director or designee shall maintain a record of all reported cases of suspected student abuse regarding employees or others. All complaints and allegations of student abuse shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action.
- No student shall be required or asked to meet with the employee, or contractor who has allegedly abused that student. If the employee, or contractor suspected of sexual misconduct is a school employee, or contractor, then during the investigation, he/she shall discontinue contact with students.

#### Discipline

- Any school employee, or contractor who is determined, after an investigation, to have engaged in any activity in violation of this policy/administrative regulation, including, but not limited to failure to report known or reasonably suspected child abuse and neglect, will be subject to disciplinary action up to and including discharge.
- The school will discipline any individual who retaliates against any person who reports suspected child abuse and/or neglect or who retaliates against any person who testifies, assists, or participates in an investigation, a proceeding, or a hearing relating to a child abuse and/or neglect complaint. Retaliation includes, but is not limited to, any form of intimidation, reprisal or harassment.

#### Failure to Report

- Any person mandated by Penal Code who fails to report any instance of child abuse or neglect that he/she know or reasonably suspects to exist may incur criminal, civil, and/or professional liability. Failure to report is a misdemeanor and punishable by confinement in county jail for a term not to exceed six months or by a fine of not more than one thousand dollars (\$1,000) or by both. However, if "death or great bodily injury" happens to the child as a result of the abuse, the mandated reporter is guilty of a misdemeanor punishable by not more than one year in a county jail, by a fine of not to exceed five thousand dollars (\$5,000) or by both. (Penal Code 11166)

#### Training

- Within the first six weeks of each school year, the school shall provide training on mandated reporting requirements to employees and persons working on their behalf who are mandated reporters as defined by law. Any school personnel hired during the school year shall receive training within the first six weeks of employment. (Education Code 44691; Penal Code 11165.7)
- Training of mandated reporters shall include, but not necessarily be limited to, training in identification and mandated reporting of child abuse and neglect. In addition, the training shall include information that failure to report an incident of known or reasonably suspected child abuse or neglect as required by law is a misdemeanor punishable by imprisonment and/or a fine as specified. (Education Code 44691; Penal Code 11165.7)
- The school shall obtain and retain proof of each mandated reporter's completion of the training. (Education Code 44691)
- Unless otherwise specifically provided, the absence of training shall not excuse a mandated reporter from the duties imposed under the Penal Code.

#### Parent/Guardian Complaints

- Upon request, the school shall provide parents/guardians with a copy of this board policy which contain procedures for reporting suspected child abuse occurring at a school site to appropriate agencies. For parents/guardians whose primary language is other than English, such procedures shall be in their primary language and, when communicating orally regarding those procedures, an interpreter shall be provided.
- To file a complaint against a school employee, parents/guardians may file a report by telephone, in person, or in writing with any appropriate agency identified above under "Reporting Procedures." If a parent/guardian makes a complaint about an employee to any other employee, the employee receiving the information shall notify the parent/guardian of procedures for filing a complaint with the appropriate agency. The employee also is obligated pursuant to Penal Code 11166 to file a report himself/herself using the procedures described above for mandated reporters.
- In addition, if the child is enrolled in special education, a separate complaint may be filed with the California Department of Education pursuant to 5 CCR 4650.

#### Notifications

- The school shall provide to all new employees who are mandated reporters as defined by Penal Code, Welfare and Institutions Code, and this policy a statement that informs them of their status as mandated reporters, of their reporting obligations under Penal Code 11166, and of their confidentiality rights under Penal Code 11167.
- Before beginning employment, employees shall sign a statement indicating that they have knowledge of the reporting obligations under Penal Code 11166 and that they will comply with those provisions. The signed statements shall be retained by the school. (Penal Code 11166.5)

• The school also shall notify all employees that:

1. A mandated reporter as defined by the Penal Code who reports a known or suspected instance of child abuse or neglect shall not be held civilly or criminally liable for making a report and this immunity shall apply even if the mandated reporter acquired the knowledge or reasonable suspicion of child abuse or neglect outside of his/her professional capacity or outside the scope of his/her employment. Any other person making a report shall not incur civil or criminal liability unless it can be proven that he/she knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report. (Penal Code 11172)
2. If a mandated reporter as defined by the Penal Code fails to report an incident of known or reasonably suspected child abuse or neglect, he/she may be guilty of a crime punishable by a fine and/or imprisonment. (Penal Code 11166)
3. No employee shall be subject to any sanction by the school for making a report unless it can be shown that he/she knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report. (Penal Code 11166)

#### Confidentiality

• Reports of suspected child abuse or neglect and information contained therein are confidential and may be disclosed only as follows:

o The identity of the reporting person(s) shall be disclosed only between child protective agencies; to counsel representing a child protective agency; to the district attorney in a criminal prosecution or in an action initiated under the Welfare and Institutions Code section 602 arising from alleged child abuse or neglect; to counsel appointed pursuant to subdivision (c) of the Welfare and Institutions Code section 317; to the county counsel or district attorney in an action initiated under Welfare and Institutions Code section 300 (dependent children); to a licensing agency when abuse or neglect in out-of-home care is suspected; by court order; in a criminal or civil proceeding; or when the person who reports waives confidentiality.

o The contents of the report shall only be disclosed to persons or agencies permitted under Section D.5.a. and Penal Code 11167(d) and 11675.5 which require that the identity of all person who report child abuse or neglect remain confidential.

#### **(B) Disaster Procedures (EC 35295-35297; GC 8607 and 3100)**

##### **Disaster Plan (See Appendix C-F)**

Since our school is a non-classroom based independent study program with no school buildings, the procedures for different emergency types apply to school events held in buildings not owned by the school. For example, for in-person state testing the school will rent or borrow space from school districts, county office of education, churches, libraries, and clubs. The emergency response procedures can apply to any of these settings.

Our school is unique because we are virtual the majority of the time but do meet in person occasionally. An in-person event may be a time when staff, students, and parents/guardians come together at a public location for an "Outing". An in-person event may be for testing, where CAVA has secured (rented or borrowed) a space or building (library room, classrooms at a church, rooms at a district office). For testing, students usually attend without a parent. In order to cover these situations, parents/guardians sign a "Parent's Approval, Student Waiver and Photo Release" form (attached) at the beginning of each year.

Below are examples of outings that are approved for our schools:

- Park days
- Sporting events (i.e. minor league baseball games, bowling, etc.)
- Factory tours
- Museums
- Historical sites (i.e. historical home tours, missions, etc.)
- Government agencies (i.e. fire station, police department, library, post office, etc.)
- Local education opportunities (i.e. art schools, community organizations that offer classes for school-aged children, etc.)

##### **Public Agency Use of School Buildings for Emergency Shelters**

Non-classroom based charter school with no school buildings.

##### **(C) School Suspension, Expulsion and Mandatory Expulsion Guidelines**

This Student Suspension and Expulsion Policy has been established to promote learning and protect the safety and well-being of all students. When the policy is violated, it may be necessary to suspend or expel a student from regular classroom instruction.

Staff shall enforce disciplinary rules and procedures fairly and consistently amongst all students.

Discipline includes but is not limited to advising and counseling students, conferring with parents/guardians, detention during and after school hours, and the use of alternative educational environments, suspension, and expulsion.

Suspended or expelled students shall be excluded from all school and school-related activities unless otherwise agreed during the period of suspension or expulsion.

Education Code 48900 and 48901 identifies the following reasons for suspension or expulsion:

- (a) (1) Caused, attempted to cause, or threatened to cause physical injury to another person;
- (a) (2) Willfully used force or violence upon the person of another, except in self-defense;
- (b) Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous objects (at an in-person school-sponsored activity) unless, in the case of possession of any object of this type, the pupil had obtained written permission to possess the item from a certificated school employee, which is concurred in by the principal or the designee of the principal;
- (c) Unlawfully possessed, used, sold, or otherwise furnished, or been under the influence of any controlled substance, an alcoholic beverage, or an intoxicant of any kind;
- (d) Unlawfully offered, arranged, or negotiated to sell any controlled substance, an alcoholic beverage, or an intoxicant of any kind, and then either sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented the liquid, substance, or material as a controlled substance, alcoholic beverage, or intoxicant;
- (e) Committed or attempted to commit robbery or extortion;
- (f) Caused or attempted to cause damage to school property or private property;
- (g) Stolen or attempted to steal school property or private property;
- (h) Possessed, smoked, or used tobacco or any product containing tobacco or nicotine while on campus, while attending school-sponsored activities, or while under the supervision and control of district employees. This includes the inhaling, exhaling, burning, or carrying of any lighted or heated cigar, cigarette, pipe, tobacco, or plant product intended for inhalation, whether natural or synthetic, in any manner or form, and includes the use of an electronic smoking device that creates aerosol or vapor or of any oral smoking device for the purpose of circumventing the prohibition of smoking;
- (i) Committed an obscene act or engaged in habitual profanity or vulgarity;
- (j) Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia;
- (k) (1) Disrupted school (-wide) activities (suspension only by an administrator; no expulsion) (grades 9-12);
- (l) Knowingly received stolen school property or private property;
- (m) Possessed an imitation firearm (at an in-person school-sponsored activity);
- (n) Committed or attempted to commit a sexual assault or committed a sexual battery;
- (o) Harassed, threatened, or intimidated a pupil who is a complaining witness or a witness in a school disciplinary proceeding for the purpose of either preventing that pupil from being a witness or retaliating against that pupil for being a witness, or both;
- (p) Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug, Soma;
- (q) Engaged in, or attempted to engage in hazing;
- (r) Engaged in an act of bullying, including, but not limited to, bullying committed by means of an electronic act directed specifically toward a pupil or group of pupils;
- (s) Aided or abetted the infliction or attempted infliction of physical injury to another person (suspension only);
- (t) Committed sexual harassment (grades 4 - 12);
- (u) Caused, attempted to cause, threatened to cause, or participated in an act of hate violence (grades 4 -12);
- (v) Intentionally engaged in harassment, threats, or intimidation directed against school district personnel or pupils (grades 4 - 12);
- (w) Made terroristic threats against school officials or school property, or both.

A student identified as an individual with disabilities or for whom CAVA has a basis of knowledge of a suspected disability pursuant to the Individuals with Disabilities in Education Improvement Act (IDEIA) or who is qualified for services under Section 504 of the Rehabilitation Act of 1973 (Section 504) is subject to the same grounds for suspension and expulsion and is accorded the same due process procedures applicable to regular education students except when federal and state law mandates additional or different procedures. The School will follow Section 504 of the Rehabilitation Act, Individuals with Disabilities in Education Improvement Act (IDEIA), the Americans with Disabilities Act (ADA) of 1990, and all federal and state laws when imposing any form of discipline on a student identified as an individual with disabilities or for whom the School has a basis of knowledge of a suspected disability or who is otherwise qualified for such services or protections in affording due process to such students.

#### **(D) Procedures to Notify Teachers of Dangerous Pupils (EC 49079)**

The school is committed to supporting the safety and well-being of our students and employees. The school has an affirmative duty to take reasonable steps to protect all students and provide employees with a safe work environment.

This Board Policy is adopted pursuant to Education Code section 49079.

A school must inform any teacher, counselor or administrator in a supervisory or disciplinary position when, based on records maintained by the school or received from law enforcement, it has information that, during the three previous school years, a pupil has engaged in, or is reasonably suspected to have engaged in, the following criminal or disruptive conduct at school, while going to or from school, or during a school sponsored activity:

- a. Causing, attempting, or threatening physical injury to another;
- b. Possessing, selling, or otherwise furnishing, a firearm, knife, or other dangerous object;
- c. Possessing, using or selling illegal drugs, alcohol, or drug paraphernalia;
- d. Committing or attempting to commit robbery or extortion;
- e. Committing an obscene act or engaging in habitual profanity or vulgarity;
- f. Possessing, offering, arranging or negotiating to sell, any drug paraphernalia;
- g. Pupils in grades 9-12, who were suspended from school due to disrupting school activities or otherwise willfully defying the valid authority or supervisors, teachers, administrators, school officials, or other school personnel engaged in the performance of their duties.

Any information received by a teacher pursuant to this Board Policy shall be received in confidence for the limited purpose for which it was provide and shall not be further disseminated by the teacher.

The information provided shall be from the previous three school years.

Education Code section 49079 provides that no school administrator or employee shall be civilly or criminally liable for providing information under this statute unless it is proven that the information was false and that the officer or employee knew that the information was false, or was made with a reckless disregard for the truth or falsity of the information provided.

An employee who knowingly fails to provide mandated information about a pupil is guilty of a misdemeanor punishable by up to six months in jail, or up to \$1,000 fine or both.

A student or his/her parent or guardian must notify a school at the time of enrollment if the student was expelled previously from another school and must disclose the reason for the expulsion. Ed. Code 48915.1.

## **(E) Sexual Harassment Policies (EC 212.6 [b])**

Prevention of Sexual Misconduct and Abuse

Board Policy June 2020

### Information

Education code requires that schools post their staff/student interaction and professional boundaries policies on the school's website as well as distribute the policy to students and staff each year.

### Policy Statement

California Virtual Academy is committed to providing students with a safe and supportive learning environment and to protecting its students from sexual misconduct and abuse. The responsibility to protect students from sexual misconduct and abuse is shared by the Board, administrators, teachers, other employees, volunteers, parents, state agencies, and law enforcement.

Sexual misconduct or abuse in any form and as defined in this policy is expressly prohibited by California Virtual Academy. While the School recognizes the importance of safe and appropriate communication and interaction between students and adults in student achievement, successful learning, and instruction, clear and reasonable boundaries for educator-student relationships are necessary to protect students from sexual misconduct and abuse and to protect adults from misunderstandings and false accusations. This policy outlines safe and appropriate boundaries for stakeholder interactions with students and strictly prohibits inappropriate or questionable conduct toward students by any stakeholders, including employees.

This policy applies to all stakeholders, including administrators, employees, volunteers, and vendors providing instructional services to students. In this policy, these individuals will be referred to as "adults." This policy must be reviewed and applied in conjunction with the School's mandating reporting policy and Professional Boundaries Policy.

### Sexual Misconduct and Abuse Prohibited

Adults are prohibited from engaging in sexual misconduct and abuse of students, which includes unnecessary or intimate physical touching; dating; making sexual advances; seeking romantic or sexual relationships; seeking an emotional bond for the benefit of the adult; giving personal gifts that are intimate in nature; intentionally being alone with a student away from school; telling/allowing inappropriate sexual jokes or stories; becoming overly interested or attached, or showing undue attention toward, a specific student or students; any behavior that could be described as "grooming" behavior; having conversations of an intimate or sexual nature not related to the adult's professional responsibilities; and sexual contact.

This is a non-exhaustive list. Adults must also generally avoid any other conduct toward a student that would cause a reasonable person to suspect inappropriate behavior. Although this policy gives specific, clear direction, it is each adult's obligation to avoid situations that could prompt suspicion by parents, students, colleagues, or school leaders.

### In-Person Communication and Interaction

Personal contact between adults and students must be nonsexual, appropriate to the circumstances, and unambiguous in meaning. Adults should avoid the appearance of impropriety in their interactions with students. Behaviors that can create an appearance of impropriety include, but are not limited to:

- Conducting ongoing, private conversations with individual students that are unrelated to academics, school activities, or the well-being of students and that take place in locations inaccessible to others;
- Inviting a student or students for home visits;
- Visiting the homes of students for any reason other than professional duties;
- Inviting students for social contact off school grounds without the permission or knowledge of parents/guardians; and
- Transporting students in personal vehicles without the parents or supervisors.

Adults, including employees and volunteers of the School, should respect boundaries consistent with their roles as educators, mentors, and caregivers. Violations of these boundaries include:

- Physical contact with a student that could be reasonable interpreted as constituting sexual harassment;

- Exposing students to sexualized content via pictures, videos, internet, or social media;
- Unnecessarily invading a student's personal privacy or physical space;
- Singling out a particular student or group of students for personal attention and friendship beyond the bounds of an appropriate adult/student relationship;
- Conversation of a sexual nature with students not related to the adult's professional responsibilities or role; and
- A flirtatious, romantic, or sexual relationship with a student.

#### Electronic Communication

Digital technology and social networking provide multiple means for adults, educators and other employees to communicate appropriately with students and personalize learning. Such communication between adults and students must be transparent, accessible to supervisors and parents/guardians, nonsexual, appropriate to the circumstances, unambiguous in meaning, and professional in content and tone.

As with in-person communications, adults should avoid appearances of impropriety and refrain from inappropriate electronic communications with students. Factors to consider in determining whether an electronic communication is inappropriate include, but are not limited to:

- The subject, content, purpose, authorization, timing, and frequency of the communication;
- Whether there was an attempt to conceal the communication from supervisors and/or parents/guardians;
- Whether the communication could be reasonably interpreted as soliciting sexual contact or a romantic relationship; and
- Whether the communication was sexually explicit.

Adults must restrict one-on-one, electronic communications with individual students to accounts, systems, and platforms that are provided by and accessible to the School.

If an adult does not have access to a Board-approved communication account, system, or platform and there is a time-sensitive or emergency School-related matter that must be communicated to students, the adult may use a personal communication account, system, or personal social media to communicate this information. The adult must note the date, time, and nature of the contact and email this information to their supervisor as communications with the student on behalf of the School is the property of the School.

Parents/guardians are encouraged to have access to their student's social networking and digital communications and to supervise their student's use of these methods of communication.

#### Reporting of Violations

Adults are required to report any case of suspected sexual misconduct or abuse to their supervisor (or to the Principal for non-employees), who shall report such information to the Head of School. This requirement is in addition to the requirements for reporting cases of suspected child abuse or neglect under any mandatory reporting laws.

In addition, adults are required to report suspected violations of this policy regarding in-person and electronic communications with students to their supervisor (or to the Principal for non-employees), who shall report such information to the Head of School.

Adults should not attempt to confront the perpetrator or conduct their own investigation. Instead, the matter must be referred to the School and a child protective agency as stated herein. For the privacy of the student and to avoid circulating harmful or incorrect information, adults must not unnecessarily disseminate information about a pending incident.

#### Training

The Board will provide training for employees and volunteers on the prevention of misconduct and abuse, in addition to any required training under mandated reporting laws. Information about this policy will also be disseminated to employees, volunteers, students and parents and posted on the School's website.

#### Investigation and Consequences for Violations

All complaints of sexual abuse or misconduct shall be investigated by the School. Such investigations shall occur within 30 days of a report.

Violations of this policy may be considered egregious and gross misconduct and form the basis for immediate termination without regard to the principles of progressive discipline. Employees found to be in violation of this policy may be disciplined, up to and including termination from employment. Volunteers found to be in violation of this policy may be ineligible for continued/future volunteer services and may be removed from their volunteer role.

#### **(F) School-wide Dress Code Relating to Gang-Related Apparel (EC 35183)**

Clothing worn to CAVA class sessions and events (including virtual events where webcams are used) should promote the learning process and appropriate behavior. The primary responsibility for student dress and appearance rests with the parent/legal guardian. The primary purpose of school is education. Therefore, all aspects of school must be considered with that objective in mind.

Clothing shall be neat, clean, safe, and not disruptive to instructional activities. Crude or vulgar commercial lettering or printing, and pictures depicting drugs, tobacco, alcoholic beverages, racial/ethnic slurs, gang affiliation, hateful speech, or that are sexually suggestive are not acceptable. Items such as beach attire, short shorts, short skirts, clothing exposing undergarments, or unsafe accessories are not allowed. Any clothing/accessory that may be deemed dangerous are unacceptable. Inappropriately revealing clothing, including but not limited to, see-through and/or strapless tops are not allowed. The wearing/displaying of apparel that is disruptive to the school environment is not allowed. Refusal to adhere to these dress standards will result in disciplinary action.

## **(G) Procedure for Safe Ingress and Egress of Pupils, Parents, and Staff to and from School (EC 35294.2)**

We are a nonclassroom-based charter schools with no school facilities.

## **(I) School Discipline Rules and Consequences (EC 35291 and EC 35291.5)**

### **California Virtual Academy at Maricopa Student Conduct Code**

Freedom of speech and expression is valued not only throughout society but also, particularly, in the academic setting. No more is this so than in the classroom.

In CA Virtual Academy, a classroom is defined as many different locations. These may include but are not limited to:

- Virtual classroom sessions
- Class Connect and other online meeting rooms
- Online discussion boards
- Outings or other in-person events
- Any school community areas

As a diverse community of learners, students must strive to work together in a setting of civility, tolerance, and respect for each other in an environment that does not distract from the mutual commitment to academic inquiry and reflection. To that end, the following code of classroom etiquette has been established.

1. When participating in class dialogue, no one monopolizes discussions to the exclusion of others, either in terms of time or opinions expressed.
2. Conflicting opinions among members of a class are respected and responded to in a professional manner.
3. No side conversations or other distracting behaviors are engaged in during class discussions or presentations.
4. No offensive comments, language, or gestures are part of the classroom environment.
5. Posting anonymous messages is not permitted unless authorized by the course's online teacher. Impersonating another person is also strictly prohibited.
6. Use only your username and password, and do not share these with anyone.
7. Do not post personal information (Instagram, YouTube, Facebook, email address, etc.)
8. Do not interfere with other users' ability to access the online school or disclose anyone's password to others or allow them to use another user's account. You are responsible for all activity that is associated with your username and password.
9. Do not download, transmit or post material that is intended for personal gain or profit, non-school commercial activities, non-school product advertising or political lobbying on a school owned instructional computing resource.
10. Do not use school instructional computing resources to sell or purchase any illegal items or substances.
11. Do not upload or post any software on school instructional computing resources that are not specifically required and approved for your assignments.
12. Do not post any MP3 files, compressed video, or other non-instructional files to any school server.
13. Do not post material that is obscene or defamatory or which is intended to annoy, harass or intimidate another person. This includes distributing "spam" mail, chain email, viruses, or other intentionally destructive content.
14. Fully participate in the class session as required by the teacher through tools available such as polling, chat, whiteboard, and other activities.
15. Use your webcam to fully engage in the class session. When using the webcam, the school dress code must be followed. The background environment should be free from distractions and appropriate for a school environment. This includes posters/pictures, the attire of others in the household appearing on video, alcohol and drug paraphernalia, and profanity.

### **Conduct Code Procedures**

Adherence to this code of etiquette will enable students to receive the most from their academic endeavors and should be seen as a regular and voluntary compact among faculty and students. Any infraction of this code, however, that is deemed to be materially or substantially disruptive of the learning environment is cause for removal of a student from a class or for student disciplinary proceedings.

### **Consequences**

- First warning
- Certified letter
- If the problem continues, administrator phone conference
- Possible withdrawal

- Depending on the severity of each action, the school reserves the right to withdraw student upon each action

This document describes the policies and guidelines and exists to ensure that all students are aware of and understand their responsibilities when accessing and using school resources.

As a student, you should be aware of the following guidelines and expectations. Any activity that is not listed here, which violates local, state, or federal laws, is considered a violation of the Student Code of Conduct and Acceptable Use Guidelines.

Failure to follow these guidelines will result in the:

- Removal of your access to school instructional computing resources, which would result in your inability to complete learning activities.
- Involvement with law enforcement agencies and possible legal action.
- Withdrawal from our program.

### **(K) Hate Crime Reporting Procedures and Policies**

Hate-Motivated Behaviors and Hate Crime Reporting Procedure

Approved by Boards: March 2021

#### Information

Every student has the right to be protected from "hate-motivated" behavior. The Head of School shall promote harmonious relationships that enable students to gain a true understanding of the civil rights and social responsibilities of people in our society. Behavior or statements that degrade an individual on the basis of his/her race, ethnicity, culture, heritage, gender, gender identity or expression, sexual orientation, physical/mental attributes or religious beliefs or practices shall not be tolerated and may be considered "hate-motivated" speech or "hate-motivated" behavior. A "hate-motivated" comment or "bias incident" is biased conduct, speech, or expression that has an impact, but does not involve a criminal action.

Hate crimes (vandalism, physical assault, arson, etc.) are crimes which are motivated, in whole or in part, by bias, by the targeted individual or group's characteristics or perceived characteristics of disability, gender, gender identity or expression, nationality, race or ethnicity, religion, sexual orientation, religious beliefs or association with a person or group who has one of these characteristics. "Hate crimes" should be reported to law enforcement.

#### School Climate

Everyday acts of intolerance and/or hate may manifest in a variety of ways: name-calling, slurs, sexual harassment, casual put downs regarding race, ethnicity, gender, size, abilities, perceived sexual orientation or gender identification. Administrators and teachers should actively work to promote a positive school climate. School staff are encouraged to:

- Work to establish a climate where casual slurs are uncommon and are challenged when they do occur. Set expectations of how students should speak to each other (in person and online), whether they are in or out of earshot of a teacher or administrator.
- Create a no-slur school by stating clear support for a safe, open learning environment free of slurs. Be specific: no insults related to ability, appearance, culture, gender, home language, race, ethnicity, religion, sexual orientation or social class will be tolerated.
- Check for signs of hostility, depression, or a marked change in behavior or academic performance, and reach out to the student's parents or guardians and/or the school counselor as appropriate.
- Model inclusive, pro-social behavior and interrupt moments of bias among staff.

If a "hate-motivated" comment or action occurs, school staff should be prepared to discuss how the school will respond.

## Reporting

Any student who feels that they are a victim of "hate-motivated" behavior shall immediately contact the principal or any trusted staff member with whom the student has a relationship. Reports can be made in writing or verbally and all complaints should be reported to an administrator. If the student believes that the situation has not been remedied by the principal or designee, the student may file a complaint through the Uniform Complaint Procedures.

Staff who receive notice of "hate-motivated" behavior or personally observe such behavior shall notify the principal.

## Grievance Procedures & Investigation

When a staff member first hears "hate speech" or "bias speech," they should immediately interrupt, address, and admonish the student making such comments. The staff member should do an initial inquiry with the victim-student to determine if a full investigation is needed. Included in that initial inquiry should be questions regarding the harm that the student has suffered, frequency and persistence of the behavior, and the history between the students. If the administrator determines that a full investigation is needed to learn more about the incident and/or to determine what happened, s/he should reference and complete the "Hate Speech/Discrimination Investigation Form" as they conduct their investigation. At the completion of the investigation, the administrator is responsible for providing the Investigation Form and supporting documents to the Director.

Once an administrator receives a report of "hate-motivated" behavior, and determines that a full investigation is needed, the administrator/investigator should begin their investigation immediately. If the administrator determines that a full investigation is needed, the administrator shall conduct a thorough and equitable investigation into the allegations and inform the victim-student/family regarding the status of the investigation. During the course of the investigation, the administrator should consider the following factors:

- Put safety first,

Denounce the act,

Investigate,

Involve others where necessary,

Provide accurate information and dispel misinformation, Support targeted students,

- Seek justice, avoid blame, and Promote healing.
- A student who has been found to have demonstrated "hate-motivated" behavior shall be subject to discipline in accordance with law, and Code of Conduct.
- Once the full investigation is complete, the administrator should:

o Debrief with their Director, investigation team, and staff to discuss the investigation process to review lessons learned,

o Expand the discussion to include relevant students, parents and guardians and community members, keeping in mind that an individual student's disciplinary record is confidential under state law and FERPA,

o Take notes about all suggestions and comments and include those with the Investigation Form, and Discuss all follow-up steps and use them to create a road map for change (if needed).

## Training

As necessary, the school shall provide counseling and appropriate sensitivity training and diversity education for students exhibiting "hate-motivated" behavior. The school shall also provide counseling, guidance and support, as necessary, to those students who are the victims of "hate-motivated" behavior.

The Head of School or designee shall ensure that staff receive training on recognizing "hate-motivated" behavior and on strategies to help respond appropriately to such behavior.

At the beginning of each school year, students and staff shall receive a copy of the school's board policy on "hate-motivated" behavior. The school shall provide age-appropriate instruction to help promote an understanding of and respect for human rights, diversity, and tolerance in a multicultural society and to provide strategies to manage conflicts constructively.

## **(J) Procedures to Prepare for Active Shooters**

Active shooter incidents are often unpredictable and evolve quickly. In the midst of chaos, anyone can play an integral role in mitigating the impacts of an active shooter incident. The first step in preparing for a possible active shooter is prevention.

### Prevention

Before the start of each school year, staff will complete the following training.

Bully, Harassment, and Hate Motivated Behavior Prevention

Mandated Reporter

Suicide Prevention

Welfare Check

Safety Risk Process (Threat Assessment)

The school established a multidisciplinary team and safety risk process used to assess each report and respond to threats of violence and other concerning behavior. Reporting on a variety of concerning student behaviors and other suspicious activities provides authorities and school personnel with the information they need to stop violence before it occurs. A 2008 study showed that, prior to an act of violence, most attackers behaved in a way that made others concerned, and other people knew about the attacker's plan. Having a threat assessment program, or a multidisciplinary group process, to evaluate these reports can significantly reduce violence, including mass casualty attacks.

The second step to preparing for an active shooter is to provide training to staff on what to do if they are in the situation. This is done through this Comprehensive School Safety Plan as well as providing additional information to teachers before each in-person outing. Prior to each outing/event, please review the Being Prepared for an Active Shooter document (attached), which outlines recommendations from the Department of Homeland Security for active shooter incidents. The universal recommendation is Run, Hide, Fight. It is important, prior to leading an activity to familiarize yourself with the physical layout and exit routes as well as check for any safety concerns, and by calling 9-1-1 if needed.

## **Procedures for Preventing Acts of Bullying and Cyber-bullying**

The school believes that all students have a right to a safe and healthy school environment. The school and community must promote mutual respect, tolerance, and acceptance.

The school will not tolerate behavior that infringes on the safety of any student. A student shall not intimidate, harass, or bully another student through words or actions. Such behavior includes direct physical contact, such as hitting or shoving; verbal assaults, such as teasing or name-calling; and social isolation or manipulation.

The school expects students and/or staff to report bullying incidents to the principal or designee immediately. Staff who witness such acts take immediate steps to intervene when safe to do so. Each complaint of bullying should be promptly investigated.

To ensure bullying does not occur at school, the school will provide staff development training in bullying prevention and cultivate acceptance and understanding in all students and staff to build each school's capacity to maintain a safe and healthy learning environment

Teachers should discuss this policy with their students in age-appropriate ways and should assure them that they need not endure any form of bullying. Students who bully are in violation of this policy and are subject to disciplinary action up to and including expulsion.

The Student Code of Conduct includes, but is not limited to:

Any student who engages in bullying may be subject to disciplinary action up to and including expulsion.

\* Students are expected to report bullying incidents to the principal or designee immediately.

\* Students can rely on staff to promptly investigate each complaint of bullying thoroughly and confidentially.

\* If the complainant student or the parent of the student feels that an appropriate resolution of the investigation or complaint has not been reached, the student or the parent of the student should contact the Director.

\* The school prohibits retaliatory behavior against any complainant or any participant in the complaint process.

The procedures for intervening in bullying behavior include, but are not limited, to the following:

- \* All staff, students and their parents will receive a summary of this policy prohibiting intimidation and bullying: at the beginning of the school year, as part of the Parent-Student Handbook.
- \* The school will make reasonable efforts to keep a report of bullying and the results of the investigation confidential.
- \* Staff who witness acts of bullying shall take immediate steps to intervene when safe to do so.
- \* People witnessing or experiencing bullying are strongly encouraged to report the incident; such reporting will not reflect on the target or witnesses in any way.

## **Safety Plan Review, Evaluation and Amendment Procedures**

The plan is monitored by the administration with discussions at staff meetings and meetings with educational partners.

Safety Plan Review, Evaluation and Amendment Procedures

<b>Activity Description</b> (i.e. review steps, meetings conducted, approvals, etc)	<b>Date and Time</b>	<b>Attached Document</b> (description and location)
Engagement meetings with educational partners.	November 2021	Dress Code section was added.
Discussed with educational partners during fall meetings.	October/November 2022	Added Authorization for Medication at in-person events.
Discussed with educational partners during fall meetings.	October/November 2023	Rewrote the Disaster Plan section so it is more specific to our virtual setting and added the "Parent's Approval, Student Waiver, and Photo Release" form to the appendix.  Rewrote the Procedures to Prepare for Active Shooters section.  Revised the Bomb Threat section and added "Be Prepared for an Active Shooter" brochure to the appendix.  Made clarifications to the following sections, Prevention of Sexual Misconduct and Abuse, Disorderly Conduct, Fire on School Grounds, and Motor Vehicle Crash.  Updated the Pandemic section so it is more relevant to 2024.  Updated Psychological Trauma: Safety Risk Process section because the referral has moved from a form to an online survey.
Added new requirement for Senate Bill 10, passed on October 13, 2023.	March 2024	Add a Procedure for Preventing Opioid and Fentanyl Use and Overdose.
Discussed with educational partners during fall meetings.	November 2024	Updated the following sections so they reflect the changes made to the Parent Student Handbook. School Suspension, Expulsion and Mandatory Expulsion Guidelines School Discipline Rules and Consequences  Updated the Procedures for Preventing Acts of Bullying and Cyber-bullying section so it is consistent with the CDE. The Prohibiting Harassment and Bullying Policy was removed from the plan but is still active and included in the Parent Student Handbook.  The Safe Storage of Firearms SB906 letter to families was added as an attachment.

## Emergency Response Guidelines

### Step One: Identify the Type of Emergency

Emergency Actions are a set of simple directives and alert level procedures that may be implemented across a number of emergency situations. When an emergency occurs, it is critical that staff members take immediate steps to protect themselves and others. With Emergency Actions in place, staff can follow specific directions without having to learn extensive protocols for each of several dozen different emergency situations. The Principal/Site Admin will decide which Emergency Actions to implement, based on the situation. The first response to an emergency is to determine the type of emergency that has occurred. Procedures for different types of emergencies are listed in the following section.

### Step Two: Identify the Level of Emergency

The second step in responding to an emergency is to determine the level of the emergency. For schools, emergency situations can range from a small fire to a major earthquake. To assist schools in classifying emergency situations, there is a three-tiered rating below:

**Level 1 Emergency:** A minor emergency that is handled by school personnel without the assistance from outside agencies, e.g., a minor earthquake, or a minor injury.

**Level 2 Emergency:** A moderate emergency that requires assistance from outside agencies, such as a fire or a moderate earthquake.

**Level 3 Emergency:** A major emergency event that requires assistance from outside agencies such as a major earthquake, civil disturbance or a large-scale act of terrorism. For Level 3 emergencies, it is important to remember that the response time of outside agencies may be seriously delayed.

### Step Three: Determine the Immediate Response Action

Once the type and extent of an emergency have been identified, school personnel can determine if an immediate response action is required. The most common immediate response actions initiated during emergencies are: Lockdown, Shelter in Place, Duck, Cover and Hold, and Evacuation.

LOCKDOWN is initiated to isolate students and staff from danger on or near the building when movement within the building and within rooms might put students and staff in jeopardy. LOCKDOWN is used to prevent intruders from entering occupied areas of the buildings.

- Lock the doors;
- Close and lock windows, and close blinds or cover windows;
- Turn off lights;
- Silence all electronic devices;
- Remain silent;
- Use strategies to silently communicate with first responders if possible;
- Hide along the wall closest to the exit but out of the view from the hallway (allowing for an ambush of the intruder and for possible escape if the intruder enters the room); and
- Remain in place until the release from lockdown by school administration or evacuated by law enforcement.

SHELTER IN PLACE is implemented when there is a need to isolate students and staff from the outdoor environment to prevent exposure to airborne contaminants. The procedures include closing and sealing doors, windows and vents; shutting down the building heating, ventilation and air conditioning systems to prevent exposure to the outside air; and turning off pilot lights. SHELTER IN PLACE allows for the free movement of staff and students within the building, although one should not leave the room until further instructions are received. It is appropriate for, but not limited to, gas leaks, external chemical release, dirty bombs and hazardous material spills.

DUCK, COVER AND HOLD ON is the action taken during an earthquake to protect students and staff from flying and falling debris. DUCK, COVER AND HOLD ON is an appropriate action for use during an earthquake or explosion. Immediate EVACUATION and an emergency damage assessment must be performed prior to occupancy of the building, following any event prompting the use of DUCK, COVER AND HOLD ON.

EVACUATION is implemented when conditions make it unsafe to remain inside the building(s). This action provides for the orderly movement of students and staff along prescribed routes from inside the building to a designated outside area of safety.

ALL CLEAR: Notification is given that normal school operations should resume.

**Step Four: Communicate the Appropriate Response Action**

Principal/Site Admin should use any means available to them to communicate with staff and inform them which response action to take.

## **Types of Emergencies & Specific Procedures**

### **Aircraft Crash**

Emergency response will depend on the size of the aircraft, nature of the crash, and proximity to the building. If it is safe to remain inside the building, all students should be kept inside under supervision. The crash may also result in an explosion, chemical spill or utility interruption.

#### **STAFF ACTIONS:**

Move students away from immediate vicinity of the crash.

Call 911

EVACUATE students from the building using primary and/or alternate fire routes to a safe assembly area away from the crash scene.

Take class roster.

Check site to ensure that all students have evacuated.

Take attendance at the assembly area.

Report missing students to the Principal /Site Admin and emergency response personnel.

Maintain control of the students a safe distance from the crash site.

Care for the injured, if any.

Escort students back to the to the site when emergency response officials have determined it is safe to return to the building.

#### **SITE ADMINISTRATOR ACTIONS:**

Call 911, if someone else hasn't already done so.

Determine immediate response procedures, which may include EVACUATION, or OFF-SITE EVACUATION.

Arrange for first aid treatment and removal of injured occupants from building.

Secure area to prevent unauthorized access until the Fire Department arrives. Ensure that students and staff remain at a safe distance from the crash.

Account for all building occupants and determine extent of injuries.

Do not re-enter building until the authorities provide clearance to do so.

Notify the Director

### **Animal Disturbance**

If there is a rabid or uncontrollable animal at the location, implement this procedure when any wild animal threatens the safety of the students and staff

#### **SITE ADMINISTRATOR ACTIONS:**

Isolate the students from the animal. Close doors and lock tables as a means to isolating the animal.

If the animal is outside, keep students inside and institute Lockdown.

If the animal is inside, initiate an EVACUATION outside to a protected area away from the animal

Call 9-1-1

If the animal injures anyone, seek medical assistance.

Notify parent/guardian and recommended health advisor.

#### **STAFF/TEACHER ACTIONS:**

If the animal is outside, keep students inside. Lock doors and keep students away from the windows.

If the animal is inside, EVACUATE students to a sheltered area away from the animal.

Notify the site admin if there are any injuries.

## Armed Assault on Campus

### Active Shooter / Armed Assailant Situations

“Active shooter situations” are defined as those where an individual or individuals is “actively engaged in killing or attempting to kill people in a confined and populated area.”

Active shooters / armed assailants frequently use firearms, but attacks of this type can also be made with other types of weapons (knives, swords, etc.). These situations are unpredictable and evolve quickly. Because of this, individuals must be prepared to deal with an active shooter / armed assailant situation before law enforcement personnel arrive on the scene.

No single response fits all active shooter / armed assailant situations; therefore, it is essential all members of the school staff know their options for response and are prepared to act decisively to protect their students and themselves.

### ACTIONS – ALL SCHOOL STAFF

All employees are authorized to take immediate action to protect themselves and their students if they see or hear anything that causes them to believe an active shooter / armed assailant situation is occurring or is to about to occur.

- Act immediately if you or your students:
  - o hear a sound that might be gunfire.
  - o see something that looks like a weapon being carried or used on or near the campus.
  - o sense any other indication of an active shooter / armed assailant threat.
    - Quickly evaluate which option (Run, Hide, or Fight) will best protect you and your students.
    - Be decisive. Communicate your plan to your students and act quickly.
    - CALL 911 as soon as it is safe to do so.

#### Options: Run, Hide, or Fight

**RUN:** If you can get yourself and your students safely away from danger, do so immediately.

- Do not evacuate unless you...
  - o know with certainty, the exact location of the assailant (do not trust unofficial, second-hand accounts), and
  - o can visualize a route that will get your students and yourself safely off campus.
    - Don't carry anything with you.
  - o Police may mistake an item in your hands as a weapon.
  - o Leave everything behind.
    - If you encounter people along the way...
  - o Adults: Warn them and take them with you if you can but don't stop if they refuse to come.
  - o Students: Warn any students you encounter and take them with you. You may use reasonable force to take a student with you if you can do so without endangering yourself or the other students in your care.
    - Place terrain and buildings between you and the assailant to cover your escape.
    - Keep going until you are certain you are out of danger.
    - Call 911 as soon as it is safe to do so.
    - Keep your students with you.

**HIDE:** If you do not know the exact location of the assailant, get your students and yourself into the most secure location available and **LOCKDOWN**.

- Lock the doors
- Close and lock windows and close blinds or cover windows;
- Turn off lights;
- Barricade the doors with heavy furniture; be sure your barricade covers any glass in or near the door;
- Silence all electronic devices;
- Remain silent;
- Position occupants spread out and out of line of sight from the room entrance;
- Use text or email to communicate your location, the number of students or staff with you, if you have any wounded, and the extent of the injuries;
- Call 911 as soon as it is safe to do so;

- Remain in place until evacuated by identifiable law enforcement officers.

**FIGHT:** Never seek out confrontation with an active shooter / armed assailant. If you are confronted by an active shooter / armed assailant and you have no safer option, take immediate action to disrupt or incapacitate the assailant. If you choose the FIGHT option, commit to your actions.

- If you are in LOCKDOWN (Hide), prepare yourself and your students for the possibility that the assailant may attempt to get in the room you are in.
- o Construct a strong barricade.
- o If you have another way out (a window or back door) use it while the assailant is attempting to get in.
- o If no other exit is available be prepared to disrupt the assailant by throwing objects at the assailant and running for the exit as soon as the assailant enters the room.
- o Use items in the environment as improvised weapons (fire extinguishers, staplers, books, cups, etc.)
  - Staff members may consider using aggressive and violent force to surprise and overwhelm the assailant.

3. Call 911 and initiate a LOCKDOWN announcement as soon as you can do so safely. Work with the people you are with to do both calls simultaneously if possible.

Provide as much information as possible (slow down – be calm):

- State the emergency: "I hear gunfire." "I saw..."
- Give information on people who are wounded.
- Location of the assailant (if known).
- Description of the assailant (if known).
- Your precise location: "room \_\_\_"
- The number of children with you.
- Keep the line open, even if you can't talk, unless instructed by the dispatcher to end the call.

#### 4. Special Topics

**Injuries:** Your response to injured persons will need to vary given the specific circumstances that are present and the response option (Run, Hide, or Fight) you are engaged in.

**Run –** If you encounter injured persons while you are trying to get out of danger and you have children with you, you must place their safety ahead of the injured person. Take note of where the injured person is and report the location as soon as you get to safety.

**Hide –** If someone is injured where you are hiding, secure the room before tending to the wounded. As soon as it is safe to do so, apply first aid using any available supplies. If necessary, use articles of clothing as an improvised dressing for wounds and apply direct pressure to control bleeding.

**Fight –** This is always the option of last resort because the probability of injury is highest when you are near the assailant. Commit to your plan. Do not stop to tend to the wounded until it is safe to do so.

- If your intention is to disrupt the assailant to allow as many people to escape as possible, stick to that plan.
- If you plan to incapacitate the assailant, keep fighting until the assailant is incapacitated and the weapon and assailant are under control.

**Law Enforcement:** If you encounter law enforcement officers...

- Immediately raise your hands in the air and display your open palms.
- Don't run up to officers or attempt to hug or talk to them.
- Don't talk unless they ask you a question.
- Do exactly what they tell you to do.

**Weapons:** If the assailant loses control of a weapon, exercise extreme care when securing it:

- Do not pick up the weapon. Law enforcement may shoot you if they see you holding a weapon.

- Secure the weapon by placing an empty trash can over it and sliding it to a location where it can be kept covered and under control until a law enforcement officer can take possession of it.

"Be Prepared for an Active Shooter" brochure is attached at the end of the plan.

### **Biological or Chemical Release**

This is an incident involving the discharge of a biological substance in a solid, liquid or gaseous state. Such incidents may include the release of radioactive materials. A biological agent can be introduced through:

- postal mail, via a contaminated letter or package
- a building's ventilation system
- a small explosive device to help it become airborne
- a contaminated item such as a backpack, book bag, or other parcel left unattended
- the food supply
- aerosol release (for example, with a crop duster or spray equipment)

Defense against biological release (e.g. anthrax, smallpox, plague, ricin etc.) is difficult because usually appear after some time has lapsed. Indicators that may suggest the release of a biological or chemical substance include multiple victims suffering from: watery eyes, choking or breathing difficulty, twitching or the loss of coordination. Another indicator is the presence of distressed animals or dead birds. Determine which scenario applies and implement the appropriate response procedures.

#### Outside the building

##### STAFF ACTIONS:

Notify site admin

Move students away from immediate vicinity of danger (if outside, implement Take Cover).

Segregate individuals who have been topically contaminated by a liquid from unaffected individuals. Send affected individuals to a designated area medical attention.

Follow standard student assembly, accounting and reporting procedures.

##### SITE ADMINISTRATOR ACTIONS:

Initiate SHELTER IN PLACE.

Shut off HVAC units.

Move to central location where windows and doors can be sealed with duct tape.

Call 911. Provide location and nature of the emergency and school actions taken.

Notify Director of the situation.

Turn on a battery-powered commercial radio and listen for instructions.

Remain inside the building until the Department of Health or Fire Department determines it is safe to leave.

Arrange for psychological counseling for students and staff.

#### Inside the building

##### STAFF ACTIONS:

Notify the site administrator.

Segregate individuals who have been topically contaminated by a liquid from unaffected individuals.

Implement EVACUATION as appropriate. Send affected individuals to a designated area for medical attention.

Follow standard student assembly, accounting and reporting procedures.

Prepare a list of those who are in the affected area to provide to emergency response personnel.

##### SITE ADMINISTRATOR ACTIONS:

Initiate EVACUATION to move students away from immediate vicinity of danger.

Move up-wind from the potential danger.

Call 911. Provide exact location and nature of emergency.

Designate security team to isolate and restrict access to potentially contaminated areas.

Wait for instructions from emergency responders-- Health or Fire Department.

Notify Director of the situation.

Arrange for immediate psychological counseling for students and staff.

Wait to return to the building until it has been declared safe by local HazMat or appropriate agency.

##### THOSE WHO HAVE DIRECT CONTACT WITH BIOLOGICAL AGENT:

Wash affected areas with soap and water.

Immediately remove and contain contaminated clothing

Do not use bleach on potentially exposed skins.

Remain in safe, but separate area, isolated from those who are unaffected, until emergency response personnel arrive.

#### **Bomb Threat/ Threat Of violence**

In the event that the site receives a bomb threat by telephone, follow the Bomb Threat Checklist (attachment) to document information about the threat. Keep the caller on the telephone as long as possible and listen carefully to all information the caller provides.

#### PERSON RECEIVING THREAT BY TELEPHONE:

Listen. Do not interrupt caller.

Keep the caller on the line with statements such as "I am sorry, I did not understand you. What did you say?"

Alert someone else by prearranged signal to notify the telephone company to trace the call while the caller is on the line.

Notify site administrator immediately after completing the call.

Complete the Bomb Threat Checklist.

#### PERSON RECEIVING THREAT BY MAIL:

Note the manner in which the threat was delivered, where it was found and who found it.

Limit handling of item by immediately placing it in an envelope so that fingerprints may be detected. Written threats should be turned over to law enforcement.

Caution students against picking up or touching any strange objects or packages.

Notify site administrator.

#### SITE ADMINISTRATOR ACTIONS:

Call 911.

If the caller is still on the phone, contact the phone company to trace the call. Tell the telephone operator the name of building, name of caller, phone number on which the bomb threat came in. This must be done quickly since the call cannot be traced once the caller has hung up.

Instruct staff and students to turn off any pagers, cellular phones or two-way radios. Do not use those devices during this threat since explosive devices can be triggered by radio frequencies.

Determine whether to evacuate the threatened building and adjoining buildings. If the suspected bomb is in a corridor, modify evacuation routes to bypass the corridor.

Use the intercom, personal notification by designated persons, or the PA system to evacuate the threatened rooms.

If it is necessary to evacuate the entire building, use the fire alarm.

Notify the Director of the situation.

Direct a search team to look for suspicious packages, boxes or foreign objects.

Do not return to the building until it has been inspected and determined safe by proper authorities.

Avoid publicizing the threat any more than necessary.

#### SEARCH TEAM ACTIONS:

Use a systematic, rapid and thorough approach to search the building and surrounding areas.

Check rooms, public areas (foyers, offices, bathrooms and stairwells), unlocked closets, exterior areas (shrubbery, trash cans, debris boxes) and power sources (computer rooms, gas valves, electric panels, telephone panels).

If suspicious item is found, make no attempt to investigate or examine object.

#### STAFF ACTIONS:

Evacuate students as quickly as possible, using primary or alternate routes.

Upon arrival at the designated safe site, take attendance. Notify the site administrator of any missing students.

Do not return to the building until emergency response officials determine it is safe.

### **Non-504 Health Tracking Process**

Overview: This process ensures that safety guidelines are followed in an ongoing commitment to meet students' health needs.

These procedures identify, track, and securely notify and update staff members who facilitate in-person testing and/or a designated activity when a student with medical conditions not covered in a 504 plan is on-site without a parent/LG present.

#### Safety checklist:

Students have name tags

Staff have name tags

Volunteers have name tags

Emergency forms are completed for all students and accessible to staff

Check-in/out procedure understood and followed

A visual wellness check is done as students arrive

A visual safety check of the site is done before students arrive

First aid kit, disposable gloves, small trash bags, paper towels, facial tissue, and hand sanitizer are available

Staff is aware of and has reviewed the Comprehensive School Safety Plan.

Epileptic Students: Once made aware, please reach out to the Special Education and/or 504 teams to develop an appropriate, individualized protocol to support the student. Please confidentially share the protocol with all staff at the site. If medication is part of the protocol, an Authorization for Medications will need to be completed. Please reach out to your supervisor for guidance.

Students Requiring Medication: If a student requires medication, the Authorization for Medications will need to be completed by a healthcare provider and be on file with the school prior to the in-person testing and/or designated event; otherwise, the parent or guardian will be required to remain on-site to administer the medication.

CPR/First Aid Training: We encourage all staff to be certified in CPR and First Aid. The American Red Cross offers in-person and online classes. Remuneration for the training fee will be provided as the need is determined.

Incident Report Form: Please print out several copies and have them available at your site to complete in the event of an accident. Please contact your supervisor immediately if someone is injured at your location.

Students with Medical Conditions:

Parents/LGs will be prompted, when confirming in-person attendance for state testing or other designated events where the parent/LC will not be present, to note health concerns that may impact students during testing/activity. The testing team will handle clarification and follow-up. Information will be shared directly with test site coordinators/designated staff. Staff will take necessary measures to ensure students' medical needs are met.

The "Authorization for Medication" to be taken at school form is attached to this plan.

### **Disorderly Conduct**

A risk to the life and safety of students and staff may exist there is a serious display of disordered thought or behavior. Possible symptoms include: hallucinations, extreme paranoia, impaired judgment that may lead to unsafe decision-making and dangerous behavior (to self or others), incoherent or disjointed speech and self-injurious behavior such as: hitting head, cutting self. Attempts should be made to use de-escalation strategies, calming techniques (e.g., deep breathing), and to implement behavior plans, crisis plans or strategies in IEP, if in place.

### **SITE ADMINISTRATOR ACTIONS:**

Keep the individual under continuous adult supervision.

Keep the individual on campus until parent/guardian has been notified.

Arrange appropriate support services for necessary care of individual.

If the individual actively displays dangerous behavior or there is reason to believe the student cannot be safely transported, call agencies as appropriate to coordinate emergency mental health services (e.g., mental health facilities, juvenile court, law enforcement).

School professional (psychologist, counselor, social worker, nurse) should recommend next steps to the principal. The next steps may include:

Provide parents/guardian with the names and phone numbers of mental health resources

Recommend that the parents make an immediate contact with a therapist.

Request that parents/guardian to sign release forms to allow two-way communication between the school and the treating agency.

Make a follow-up check with the treating agency, family and student as appropriate, to ensure that appropriate care has been arranged.

Provide follow-up collaborative support for the student and parents (as indicated)

Document actions taken on behalf of the student (referrals, phone contacts, follow-up activities, etc.)

### **STAFF ACTIONS:**

Take immediate action to isolate the individual and provide safety to the student body. Do not leave the irrational individual alone.

Notify site administrator.

Protect individual from injury.

Complete Threat Assessment Form

## **Earthquake**

Earthquakes strike without warning. Fire alarms or sprinkler systems may be activated by the shaking. The effect of an earthquake from one building to another will vary. Elevators and stairways will need to be inspected for damage before they can be used. The major shock is usually followed by numerous aftershocks, which may last for weeks.

The major threat of injury during an earthquake is from falling objects, glass shards, and debris. Many injuries are sustained while entering or leaving buildings. Therefore, it is important to quickly move away from windows, free-standing partitions, and shelves and take the best available cover under a sturdy desk or table, in a doorway, or against an inside wall. All other actions must wait until the shaking stops. If persons are protected from falling objects, the rolling motion of the earth may be frightening but not necessarily dangerous.

### **Inside Building**

#### **SITE ADMINISTRATOR ACTIONS:**

Direct inspection and assessment of buildings. Report building damage and suspected breaks in utility lines or pipes to fire department responders.

Send search and rescue team to look for trapped students and staff.

Post guards a safe distance away from building entrances to ensure no one re-enters.

Notify the Director of school and personnel status. Determine who will inform public information media as appropriate.

Do NOT re-enter the building until it is determined to be safe by the appropriate facilities inspector.

Determine whether to close the site. If the site must be closed, notify staff members, students, and parents.

#### **STAFF ACTIONS:**

Give DROP, COVER and HOLD ON command. Instruct students to move away from windows, bookshelves, and heavy suspended light fixtures. Get under a table or other sturdy furniture with back-to windows.

Check for injuries and render First Aid.

After shaking stops, EVACUATE building. Avoid evacuation routes with heavy architectural ornaments over the entrances. Do not return to the building. Bring an attendance roster and emergency backpack.

Check attendance at the assembly area. Report any missing students to the site administrator.

Warn students to avoid touching electrical wires and keep a safe distance from any downed power lines.

Stay alert for aftershocks

Do NOT re-enter the building until it is determined to be safe.

### **Outside Building**

#### **STAFF ACTIONS:**

Move students away from buildings, trees, overhead wires, and poles. Get under a table or other sturdy furniture with back-to windows. If not near any furniture, drop to your knees, clasp both hands behind your neck, bury your face in your arms, make your body as small as possible, close your eyes, and cover your ears with your forearms. If notebooks or jackets are handy, hold over the head for added protection. Maintain position until shaking stops.

After shaking stops, check for injuries, and render first aid.

Check attendance. Report any missing students to the site administrator.

Stay alert for aftershocks.

Keep a safe distance from any downed power lines

Do NOT re-enter the building until it is determined to be safe.

Follow instructions of principal/site administrator.

## **Explosion or Risk Of Explosion**

Emergency response will depend on the type of explosion (smoke bomb, chemical lab incident, etc.) and proximity to the building. All students should be kept away from the explosion and under supervision.

#### **SITE ADMINISTRATOR:**

Determine whether site evacuation should be implemented. If so, sound fire alarm. This will automatically implement action to EVACUATE the building. EVACUATION may be warranted in some buildings but others may be used for

#### SHELTER IN PLACE.

Notify Fire Department (call 911). Provide building name, address, exact location within the building, your name and phone number and nature of the emergency.

Secure area to prevent unauthorized access until the Fire Department arrives.

Advise the Director of status.

Notify emergency response personnel of any missing students.

Notify utility company of breaks or suspected breaks in utility lines or pipes. Provide building name, address, location within building, your name and phone.

Direct a systematic, rapid and thorough approach to search the building and surrounding areas. Check classrooms and work areas, public areas (foyers, offices, bathrooms and stairwells), unlocked closets, exterior areas (shrubby, trash cans, debris boxes) and power sources (computer rooms, gas valves, electric panels, telephone panels).

Determine if Student Release should be implemented. If so, notify staff, students and parents.

If damage requires the site to be closed, notify parents and staff of status. Do not return to the building until it has been inspected and determined safe by proper authorities.

#### STAFF ACTIONS:

Initiate DROP, COVER AND HOLD ON.

If explosion occurred inside the building, EVACUATE to outdoor assembly area. Keep students and staff at a safe distance from the building(s) and away from fire-fighting equipment.

Check to be sure all students have left the site. Remain with students throughout evacuation process.

Upon arrival at assembly area, check attendance. Report status to site administrator immediately.

Render first aid as necessary.

Do not return to the building until the emergency response personnel determine it is safe to do so.

If explosion occurred in the surrounding area, initiate SHELTER IN PLACE. Keep students at a safe distance from site of the explosion.

#### Fire in Surrounding Area

A fire in an adjoining area, such as a wild land fire, can threaten the building and endanger the students and staff. Response actions are determined by location and size of the fire, its proximity to the building and the likelihood that it may endanger the building.

#### SITE ADMINISTRATOR ACTIONS:

Determine if EVACUATION of site is necessary.

Contact local fire department (call 911) to determine the correct action for your site.

If necessary, begin evacuation of site to a safe site using site evacuation plan.

Direct inspection of premises to ensure that all students and personnel have left the building.

Notify the Director where the site has relocated and post a notice on the office door stating the temporary new location.

Monitor radio station for information.

Do not return to the building until it has been inspected and determined safe by proper authorities.

#### STAFF ACTIONS:

If students are to be evacuated, take attendance to be sure all students are present before leaving the building site.

Stay calm. Maintain control of the students a safe distance from the fire and firefighting equipment.

Take attendance at the assembly area. Report any missing students to the site administrator and emergency response personnel.

Remain with students until the building has been inspected and it has been determined safe to return to.

#### Fire on School Grounds

Since the school doesn't have school sites, this section applies to buildings where in-person school events are held. If it's an outing at a public venue, you would have employees' directions. Should any fire endanger the students or staff, it is important to act quickly and decisively to prevent injuries and contain the spread of the fire. All doors leading to the fire should be closed. Do not re-enter the area for belongings. If the area is full of smoke, students and employees should be instructed to crawl along the floor, close to walls, which will make breathing easier and provide direction. Before opening any door, place a hand an inch from the door near the top to see if it is hot. Be prepared to close the door quickly at the first sign of fire. All fires, regardless of their size, which are extinguished by staff, require a call to the Fire Department to indicate that the "fire is out".

## Within Building

### SITE ADMINISTRATOR ACTIONS:

- Sound the fire alarm to implement EVACUATION of the building.
- Immediately EVACUATE the site using the primary or alternate fire routes.
- Notify the Fire Department (call 911).
- Direct search and rescue team to be sure all students and personnel have left the building.
- Ensure that access roads are kept open for emergency vehicles.
- Notify District Office of situation.
- Notify appropriate utility company of suspected breaks in utility lines or pipes.
- If needed, notify bus dispatch for OFF-SITE EVACUATION.
- Do not allow staff and students to return to the building until the Fire Department declares that it is safe to do so.

### STAFF ACTIONS:

- EVACUATE students from the building using primary or alternate fire routes Take emergency backpack and student kits. Maintain control of the students a safe distance from the fire and firefighting equipment.
- Take attendance. Report missing students to the site admin and emergency response personnel.
- Maintain supervision of students until the Fire Department determines it is safe to return to the building.

## Near the Site

### SITE ADMINISTRATOR ACTIONS:

- Notify the Fire Department (call 911). The Fire Marshall will direct operations once on site.
- Determine the need to implement an EVACUATION. If the fire threatens the site, execute the actions above. If not, continue with the routine.

## Flooding

Flooding could threaten the safety of students and staff whenever storm water or other sources of water threaten to inundate grounds or buildings. Flooding may occur if a water pipe breaks or prolonged rainfall causes urban streams to rise. Flooding may also occur as a result of damage to water distribution systems such as the failure of a dam or levee. If weather-related, an alert message will be broadcast over the weather radio station.

### SITE ADMINISTRATOR ACTIONS:

- Issue STAND BY instruction. Determine if evacuation is required.
- Notify the local police department of the intent to EVACUATE, the location of the safe evacuation site, and the route to be taken to that site.
- Delegate a search team to ensure that all students have been evacuated.
- Monitor AM radio weather station for flood information.
- Notify the Director of the site status and action taken.
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so.

### STAFF ACTIONS:

- If warranted, EVACUATE students using evacuation plan. Take the class roster and emergency backpack. Take attendance before leaving the campus.
- Remain with students throughout the evacuation process.
- Upon arrival at the safe side, take attendance. Report any missing students to the site administrator and emergency response personnel.
- Do not return to the building until it has been inspected and determined safe by property authorities.

## Loss or Failure Of Utilities

Failure of any of the utilities (electricity, gas, water) constitutes a condition that must be dealt with on a situational basis. Advance notice may be received from a utility company regarding loss of service. In many cases, such loss of service will be of short duration and require no special action other than notifying staff of the temporary interruption of service.

**SITE ADMINISTRATOR:**

Notify the site owner. Provide the following information:

Affected areas of the site

Type of problem or outage

Determine length of time service will be interrupted.

Determine desired action, which may include students going home and notification of parents.

If disruption in service will severely hamper school operation, notify students and staff by appropriate means.

Use messengers with oral or written word as an alternate means of faculty notification.

Notify Director of loss of service.

**Motor Vehicle Crash**

This section applies to a motor vehicle crashing into a building that the school has secured for an event. A motor vehicle crash may result in a fuel or chemical spill at the site. If the crash results in a utility interruption, refer to the section on Utility Failure.

**SITE ADMINISTRATOR ACTIONS:**

Notify police and fire department (call 911).

Determine immediate response procedures, which may include EVACUATION.

Arrange for first aid treatment and removal of injured occupants from building.

Secure area to prevent unauthorized access until the public safety officials (police, sheriff, fire department) arrive.

Ensure that students and staff remain at a safe distance from the crash.

Account for all building occupants and determine extent of injuries.

Notify Director.

**STAFF ACTIONS:**

Notify Site Admin

Move students away from immediate vicinity of the crash.

EVACUATE students to a safe assembly area away from the crash scene. Take class roster/nametags and emergency backpack.

Check site to ensure that all students have evacuated.

Take attendance at the assembly area.

Report missing students to the site admin and emergency response personnel.

Maintain control of the students a safe distance from the crash site.

Care for the injured, if any.

Escort students back to the to the site when emergency response officials have determined it is safe to return to the building.

**Pandemic**

COVID-19 Prevention Program document is attached at the end of this plan.

Influenza is a highly contagious viral disease. Pandemic influenza differs from both seasonal influenza (flu) and avian influenza in the following aspects:

It is a rare global outbreak that can affect populations around the world.

It is caused by a new influenza virus to which people do not have immunity.

Depending upon the specific virus, it can cause more severe illness than regular flu and can affect young healthy people more so than older, sick people.

The Department of Health and Human Services will take the lead in mobilizing a local response to pandemic influenza. Public health alerts will be reported to schools and the community. Individual schools may be closed temporarily to contain the spread of the virus.

Suspend all in-person events. The following pertains to our virtual school.

**SITE ADMINISTRATOR ACTIONS:**

Activate heightened surveillance of illness. If requested by a state agency, gather data on symptoms of students and staff who are sick at home.

Provide fact sheets and guidelines for families to make them aware of symptoms and remind them of respiratory hygiene etiquette  
Monitor bulletins and alerts from the Department of Health and Human Services.  
Keep staff informed of developing issues.  
Respond to media inquiries regarding attendance status.  
Maintain surveillance after the initial epidemic in the event a second wave passes through the community.

## Psychological Trauma

### SUICIDE

Intervention, Screening, Referral

#### Action Plan for Suicide Attempts During-School Hours

If a suicide attempt is made during the school day, it is important to remember that the health and safety of the student and those around him/her is critical. The following steps should be implemented.

Follow the Safety Risk Process, and remember the following:

- Remain calm, remember the student is overwhelmed, confused, and emotionally distressed.
- Call 911 and provide as much information about the student as possible, including the location/address of the student.
- Move all other students out of the immediate area (when in-person for an outing or testing) or remove them from the online classroom.
- Please follow the Safety Risk Process for documentation, communication processes, and follow-up.

#### Action Plan for After-Hours Suicide Attempts

If a suicide attempt by a student is after hours, it is crucial that the school protects the privacy of the student and maintains a confidential record of the actions taken to intervene, support, and protect the student. The following steps should be implemented:

- Contact the parents/guardians/caregivers and offer support to the family.
- Discuss with the family how they would like the school to respond to the attempt.
- Obtain permission from the parents/guardians to share information with staff.

Students shall be encouraged to notify a staff member when they are experiencing emotional distress or suicidal ideation, or when they suspect or have knowledge of another student's emotional distress, suicidal ideation, or attempt.

Board approved Suicide Prevention and Postvention Policy is attached.

### SAFETY RISK PROCESS

A safety risk referral is to be completed if any teacher or staff member is concerned a student is at immediate risk of harming themselves or someone else. All concerns must be taken extremely seriously. If there is a concern, do NOT assume that the student's comment (either verbally, in an email and/or in a writing assignment) is only an attention getter or over dramatization.

As a virtual school, we work in partnership with families.

- The parent/guardian should always be notified first unless specific evidence or another compelling reason indicates a risk to the student if the parent is called.
- If possible, ask the student if there is an adult with them, and have the adult come to the phone or screen and share your concerns to ensure the student is supervised.
- Please attempt to reach ALL adult contacts listed (including siblings over the age of 18 and emergency contacts).

Reasonable suspicion of a student's intent to harm him or herself or someone else includes the following.

- Staff eyewitness of person or behavior
- Student's verbal statements
- Student's written statements to include things written in/on their assignments

#### Process

If staff/teacher is concerned about immediate risk of harm to a student or someone else, take the following steps now.

- Confirm the geographical location of the student.
- Ask the adult to remain with the student.
- Immediately call 911/emergency number for authorities.
- Complete the Safety Risk Referral Survey
- After talking with the local authorities, take the following steps to notify the assigned School Psychologist and document the event:
  1. Document all details of the incident using the Confidential Student Note survey. These may include student writing samples, chat comments, text messages, or details shared via email or conversation. Please do not send any personal student information or details about the situation through email.
  2. After submitting the Confidential Student Note, also save a note in TVS that includes the following information, only:
    - Select the Safety Risk Referral note template
    - Body of Note: Include the date that Safety Risk Referral is being completed and the date the confidential student note was completed.
  3. Reach out to your supervisor for additional guidance if you need help.

The assigned School Psychologist will review the information submitted, follow up with authorities and the family as appropriate, and compile a Safety Risk Report. This Report will be shared with the involved staff members and will include recommendations on the next steps, as needed. The report will be filed with the school office.

#### SAFETY RISK PROCESS LIVE CLASS CRISIS

If a student is in immediate harm or someone in their home is in immediate harm during a live class session, follow the steps as outlined to call the local authorities and clear all of the other students from the virtual class environment immediately.

These steps should be followed during a Live Class Crisis Event:

1. Immediately call the local authorities
2. Remove all students from the online classroom
3. Complete the online Safety Risk Referral survey

Please review and follow the disciplinary code of conduct as outlined in the Parent Student Handbook as needed. Refer to FERPA policy for any implications to student records.

#### PROCEDURES FOR PREVENTING OPIOID AND FENTANYL USE AND OVERDOSE

The school's primary goal in the fight against opioids and fentanyl use is prevention.

The school will use the following prevention strategies:

- Creating a supportive, safe, and orderly environment conducive to learning by regularly assessing school climate and using data to develop goals and objectives to address gaps.
  - Providing training to staff on building protective factors in students, as well as recognizing the signs and symptoms of use/abuse.
  - Responding to a possible overdose while in the virtual setting.
- o Evaluate for signs of an opioid overdose. (unconsciousness and/or lip turning blue)
  - o Follow the Safety Risk Process Live Class Crisis process above.
    - When in-person events without parent involvement resume, the school will reconsider training on responding to possible overdose in-person.

## STUDENT DEATH

A student's death may be the result of a suicide, homicide, car accident, illness or other causes. It may have a profound effect on the school and may be one of the most difficult situations an administrator will face. A communications strategy developed in advance of such a tragedy will help the administrator know what to say to the student's family and the school community.

### Principal/Site Administrator Actions:

Call 911 (If the death happened at the site)

Verify the death and obtain as much information about it as possible.

Contact the student's family or visit the home to offer condolence and support. Obtain information about the funeral/memorial service. Respect their wishes.

Protect the privacy of the family; the school neither gives nor confirms information to the media or others without consent.

Notify teachers prior to notification of students.

Meet with front-line staff/crisis team as soon as possible so that everyone understands the response plan.

Determine whether additional resources are needed and make appropriate requests.

Schedule a staff meeting as soon as possible to share the details that are known, review procedures for the day, and discuss the notification of students, availability of support services, and the referral process for students and staff who want or need counseling support and assistance.

Develop a plan for notifying other students and sharing information about the availability of support services.

Prepare a parent/guardian information letter and distribute it to students at the end of the day.

Contact the parents of those students who are affected by the crisis to determine the appropriate support needed. Offer assistance to parents of impacted students. If necessary, designate areas for crisis team/community resource persons to meet with affected students.

Meet with your staff/crisis team to evaluate the response and determine what additional resources might be needed.

### Staff Actions:

Allow students who wish to meet with a counselor.

Encourage students to report any other students who might need assistance.

## STAFF MEMBER DEATH

A staff member's reported death or serious illness in the school community may have a profound effect on students and staff alike.

### Principal/Site Administrator Actions:

Verify the death and obtain as much information about it as possible.

Protect the privacy of the family; the school neither gives nor confirms information to the media or others without consent.

Notify teachers prior to notification of students.

Contact the decedent's family to offer condolence and support. Obtain information about the funeral/memorial service. Respect the wishes of the family.

Meet with front-line staff/crisis team as soon as possible so that everyone understands the response plan.

Determine whether additional resources are needed and make appropriate requests.

Develop a plan for notifying students and sharing information about the availability of support services.

Schedule a staff meeting as soon as possible to share the details that are known, review procedures for the day, and discuss the notification of students, availability of support services, and the referral process for staff who want or need support and assistance.

Facilitate a small group discussion for students.

Prepare a parent/guardian information letter.

Continue to monitor staff and students for additional support needs.

## Suspected Contamination of Food or Water

This procedure applies if there is evidence of tampering with food packaging, observation of suspicious individuals in proximity to food or water supplies or suspicion of possible food/water contamination. Indicators of contamination may include unusual odor, color and/or taste or multiple individuals with unexplained nausea, vomiting or other illnesses.

### SITE ADMINISTRATOR ACTIONS:

Call 911.

Isolate suspected contaminated food/water to prevent consumption. Restrict access to the area.

Maintain a log of affected students and staff and their systems, the food/water suspected to be contaminated, the quantity and character of products consumed and other pertinent information.

Provide list of potentially affected students and staff to responding authorities.

Provide staff with information on possible poisonous materials in the building.

Notify Director of situation and number of students and staff affected.

Confer with Department of Health and Human Services before the resumption of normal activities.

Prepare communication for families advising them of situation and actions taken.

#### STAFF ACTIONS:

Notify site administrator.

Call the Poison Center Hotline 1-800-222-1222 if food or water was ingested.

Administer first aid as directed by poison information center.

Seek additional medical attention as needed.

### **Tactical Responses to Criminal Incidents**

#### Weapon Found on Property

Don't handle unless necessary. The weapon is evidence.

If necessary, handle with care. Always wear rubber gloves or use a cloth to touch.

Have a staff member stay with the weapon.

Notify HOS/designee.

HOS/designee should call 9-1-1.

Cover the weapon from view of the public (cloth, wastebasket, etc.).

Close off traffic from the area of the weapon.

HOS/designee should assign someone to meet police to lead to weapon location.

If there is a need to handle the media, contact K12's PR.

HOS/designee will complete an incident report.

#### Weapon Suspected on Student

Possession of a weapon on the property is a crime and is best handled by law enforcement personnel.

The safety of students and staff is always first. Apprehension of violators and weapon retrieval is second.

Treat all weapon related information (rumors) to be accurate and plan appropriately.

Do not put anyone in harm's way. When faced with a suspected weapon on a person, school personnel should consider the following circumstances:

Type of weapon

Age of suspect

Mental state of suspect

Victim risk factor

History of suspect, if known

Suspected location of weapon (on person or elsewhere)

#### ACTION

Notify HOS/designee.

HOS/designee will call 9-1-1.

Don't attempt to stop suspect if flight from building is attempted.

Attempt, in a non-confrontational way, to get suspect to a private office near an exit.

Allow non-essential persons to flee from area.

Do not allow access to book bags, backpacks without first checking contents.

Avoid confrontation.

#### FOLLOW-UP

HOS/designee will complete an incident report.  
If there is a need to handle the media, contact K12's PR.

#### Rape/Suspected Rape

Get the victim to a private office free from any disruptions.  
Do not leave the victim alone.  
Notify the HOS/designee.  
Do not attempt to interview the victim, however, make note of any statements made by the victim.  
Do not allow victim to remove any items of clothing. If victim has removed clothing, bag each piece in its own paper bag using latex gloves.  
HOS/designee will contact call 9-1-1.  
Get permission from police if the school is to contact parents.  
If there is a need to handle the media, contact K12's PR group.  
HOS/designee will ensure a written account of the school's actions is on file.

#### Missing Child

Notify HOS/designee immediately.  
Follow lockdown procedure.  
HOS/designee will notify police with the following information:  
child's name  
address  
physical and clothing description  
medical status, if appropriate  
time last seen  
HOS/designee will notify parents/legal guardian of missing child and inform of steps taken.  
HOS/designee will complete incident report.

#### Kidnapping

Notify HOS/designee immediately.  
HOS/designee will call 9-1-1 immediately.  
Give police information  
Name, gender, age, address, dress, general physical description  
Any suspect info, vehicle info, direction of travel  
Secure all outside doors.  
HOS/designee will notify emergency contact or parent/legal guardian if a minor.  
Have information including picture, if possible, available to the police upon their arrival.  
HOS/designee will complete incident report.  
If there is a need to handle the media, contact K12's PR group.

#### **Unlawful Demonstration or Walkout**

When an advance notice of a planned protest is given, inform the staff of the planned demonstration. An information letter to parents should be developed.

#### SITE ADMINISTRATOR ACTIONS:

Obtain information on when, why and how many people are expected. Identify the spokesperson for the group  
Contact local police department and advise them of the situation.  
Notify staff of the planned demonstration.  
Develop an information letter to parents.  
Assign a staff member to act as liaison with police, media and, possibly the demonstrating group.

Designate a staff member to handle incoming calls during the demonstration.  
Establish areas where demonstrators can set up without affecting the operation of the site

**STAFF ACTIONS:**

Do not allow students to be interviewed by the media or join in the demonstration

A civil disturbance is an unauthorized assemblage on the building grounds with the potential to:  
disrupt school activities;  
cause injury to staff and students; and/or  
damage property.

Precautionary measures must be taken to keep school personnel and students from undue exposure to danger. Efforts should be made to remain calm, to avoid provoking aggression, and to keep students in rooms.

**Inside Building**

**STAFF ACTIONS:**

Report disruptive circumstances to site administrator.

Avoid arguing with participant(s).

Have all students and employees leave the immediate area of disturbance.

Lock doors. Account for all students and remain in classroom unless instructed otherwise by the site admin or law enforcement.

Stay away from windows and exterior doors.

**SITE ADMINISTRATOR ACTIONS:**

If the students are engaging in civil disobedience, keep the students confined to one room in the building.

Set up a communication exchange with the students, staff and principal. Try to restore order.

If unable to calm students and violent or uncontrolled behavior is probably, notify police of situation and request assistance.

Send home with students for their parents/guardians a brief written description of the emergency, how it was handled and, if appropriate, what steps are being taken in its aftermath.

**Outside of the Building**

**SITE ADMINISTRATOR ACTIONS:**

Call 911.

Move any students who are outside into the building. If unable to do so, have students lie down and cover their heads.

Once students are in the building, lock and secure all exterior doors, including restrooms.

Maintain an accurate record of events, conversations and actions.

**STAFF ACTIONS:**

Close and lock room doors. Close all curtains and blinds. Keep students away from windows and take precautions to protect them from flying glass in the event windows are broken.

Instruct students to DUCK AND COVER, lie on the floor and keep students calm.

Care for the injured, if any.

Remain with students within locked rooms until all clear is given.

## AUTHORIZATION FOR MEDICATION TO BE TAKEN AT SCHOOL

The top section is to be completed by the PARENT/GUARDIAN:

School: \_\_\_\_\_ Grade: \_\_\_\_\_  
Student's Name: \_\_\_\_\_  
Birth Date: \_\_\_\_\_  
Gender: M F  
Health Care Provider's Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone & Fax: \_\_\_\_\_

Please check only one box:

I request that authorized persons at school assist my child in taking the medicine(s) described below. I also give my permission for exchange of information between school staff and the health care provider.

I request that my child be allowed to self-administer medication. I also give my permission for exchange of information between school staff and the health care provider. I shall hold harmless and indemnify California Virtual Academies and its officers, employees, and agents against all claims, judgments, or liabilities arising out of the self-administration and carrying of medication by my child.

Parent/Guardian Signature: \_\_\_\_\_  
Date: \_\_\_\_\_  
Home Phone: \_\_\_\_\_  
Cell Phone: \_\_\_\_\_

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The bottom section is to be completed by the HEALTH CARE PROVIDER:

I have determined that the medication named below is advisable during the school day.

Diagnosis for which medication is given: \_\_\_\_\_

Name of medicine: \_\_\_\_\_ Dose: \_\_\_\_\_

Tablet/Capsule  Liquid  Inhaler  Injection  Nebulizer

Other: \_\_\_\_\_

If medicine is to be taken DAILY, at what time? \_\_\_\_\_

If medicine is to be given WHEN NEEDED, describe indications: \_\_\_\_\_

How soon can it be repeated? \_\_\_\_\_

Is child authorized to medicate himself/herself?  yes  no

If "yes", student has been trained by health care provider and is safe to self-administer?

Yes  No

Length of time this treatment is recommended: \_\_\_\_\_

Possible side effects: \_\_\_\_\_

Emergency procedure in case of serious side effects: \_\_\_\_\_

Health Care Provider's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

(Adapted from the American Academy of Pediatrics, HEO150)

Please note the following:

ALL MEDICATIONS TO BE ADMINISTERED AT SCHOOL  
REQUIRE A REQUEST FROM A LICENSED HEALTH PROFESSIONAL.

Medication must be in a properly labeled container from the dispensing pharmacy, including:

- Student's Name
- Name of Medication
- Strength of Medication
- Time and Method of Administration
- Length of Time/Days to be Given

# BE PREPARED FOR AN ACTIVE SHOOTER

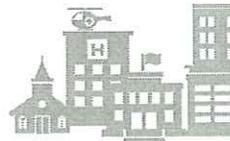
Recent national tragedies remind us that the risk is real. Taking a few steps now can help you react quickly when every second counts.



FEMA

FEMA V-1000/March 2018

An active shooter is an individual engaged in attempting to kill people in a confined space or populated area. Active shooters typically use firearms and have no pattern to their selection of victims.



Can happen anywhere



Can happen anytime

## IF YOU ARE INVOLVED IN AN ACTIVE SHOOTER INCIDENT

See something, say something.



Learn first aid skills so you can help others.

Before you run, know the exits.



Help law enforcement.

Find a place to hide.



Seek help to cope with trauma.



Run



Hide



Fight

# HOW TO STAY SAFE WHEN AN ACTIVE SHOOTER THREATENS



**If you see suspicious activity**, let an authority know right away.

**Many places, such as houses of worship, workplaces, and schools**, have plans in place to help you respond safely. Ask about these plans and get familiar with them. If you participate in an active shooter drill, talk with your family about what you learned and how to apply it to other locations.

**When you visit a building** such as a shopping mall or healthcare facility, take time to identify two nearby exits. Get in the habit of doing this.

**Map out places to hide.** In rooms without windows, behind solid doors with locks, under desks, or behind heavy furniture such as large filing cabinets can make good hiding places.

**Sign up for active shooter, first aid, and tourniquet training.** Learn how to help others by taking FEMA's You Are the Help Until Help Arrives course. Learn more at [ready.gov/until-help-arrives](http://ready.gov/until-help-arrives).



**RUN.** Getting away from the shooter or shooters is the top priority. Leave your things behind and run away. If safe to do so, warn others nearby. Call 911 when you are safe. Describe each shooter, their locations, and weapons.

**HIDE.** If you cannot get away safely, find a place to hide. Get out of the shooter's view and stay very quiet. Silence your electronic devices and make sure they won't vibrate. Lock and block doors, close blinds, and turn off the lights. Do not hide in groups—spread out along walls or hide separately to make it more difficult for the shooter. Try to communicate with police silently—such as through text messages or by putting a sign in an exterior window. Stay in place until law enforcement gives you notice that all immediate danger is clear.

**FIGHT.** Your last resort when you are in immediate danger is to defend yourself. Commit to your actions and act aggressively to stop the shooter. Ambushing the shooter together with makeshift weapons such as chairs, fire extinguishers, scissors, and books can distract and disarm the shooter.



**Keep hands visible and empty.**

**Know that law enforcement's first task** is to end the incident. They may have to pass injured persons along the way.

**Follow law enforcement's instructions** and evacuate in the direction they tell you to.

**Consider seeking professional help** for you and your family to cope with the long-term effects of trauma.

## Take an Active Role in Your Safety

Go to **ready.gov** and search for **active shooter**. Download the **FEMA app** to get more information about preparing for an **active shooter**. Find Emergency Safety Tips



**FEMA**

FEMA V-1000  
Catalog No. 17233-1

# BOMB THREAT PROCEDURES

This quick reference checklist is designed to help employees and decision makers of commercial facilities, schools, etc. respond to a bomb threat in an orderly and controlled manner with the first responders and other stakeholders.

Most bomb threats are received by phone. Bomb threats are serious until proven otherwise. Act quickly, but remain calm and obtain information with the checklist on the reverse of this card.

If a bomb threat is received by phone:

1. Remain calm. Keep the caller on the line for as long as possible. DO NOT HANG UP, even if the caller does.
2. Listen carefully. Be polite and show interest.
3. Try to keep the caller talking to learn more information.
4. If possible, write a note to a colleague to call the authorities or, as soon as the caller hangs up, immediately notify them yourself.
5. If your phone has a display, copy the number and/or letters on the window display.
6. Complete the Bomb Threat Checklist immediately. Write down as much detail as you can remember. Try to get exact words.
7. Immediately upon termination of call, DO NOT HANG UP, but from a different phone, contact authorities immediately with information and await instructions.

If a bomb threat is received by handwritten note:

- Call \_\_\_\_\_
- Handle note as minimally as possible.

If a bomb threat is received by e-mail:

- Call \_\_\_\_\_
- Do not delete the message.

Signs of a suspicious package:

- No return address
- Excessive postage
- Stains
- Strange odor
- Strange sounds
- Unexpected delivery
- Poorly handwritten
- Misspelled words
- Incorrect titles
- Foreign postage
- Restrictive notes

\* Refer to your local bomb threat emergency response plan for evacuation criteria

## DO NOT:

- Use two-way radios or cellular phone. Radio signals have the potential to detonate a bomb.
- Touch or move a suspicious package.

## WHO TO CONTACT (Select One)

- 911
- Follow your local guidelines

For more information about this form contact the Office for Bombing Prevention at: [OBP@cisa.dhs.gov](mailto:OBP@cisa.dhs.gov)



# BOMB THREAT CHECKLIST

DATE:

TIME:

TIME CALLER HUNG UP:

PHONE NUMBER WHERE CALL RECEIVED:

## Ask Caller:

- Where is the bomb located? (building, floor, room, etc.) \_\_\_\_\_
- When will it go off? \_\_\_\_\_
- What does it look like? \_\_\_\_\_
- What kind of bomb is it? \_\_\_\_\_
- What will make it explode? \_\_\_\_\_
- Did you place the bomb? Yes No \_\_\_\_\_
- Why? \_\_\_\_\_
- What is your name? \_\_\_\_\_

## Exact Words of Threat:

## Information About Caller:

- Where is the caller located? (background/level of noise) \_\_\_\_\_
- Estimated age: \_\_\_\_\_
- Is voice familiar? If so, who does it sound like? \_\_\_\_\_
- Other points: \_\_\_\_\_

Caller's Voice	Background Sounds	Threat Language
<input type="checkbox"/> Female	<input type="checkbox"/> Animal noises	<input type="checkbox"/> Incoherent
<input type="checkbox"/> Male	<input type="checkbox"/> House noises	<input type="checkbox"/> Message read
<input type="checkbox"/> Accent	<input type="checkbox"/> Kitchen noises	<input type="checkbox"/> Taped message
<input type="checkbox"/> Angry	<input type="checkbox"/> Street noises	<input type="checkbox"/> Irrational
<input type="checkbox"/> Calm	<input type="checkbox"/> Booth	<input type="checkbox"/> Profane
<input type="checkbox"/> Clearing throat	<input type="checkbox"/> PA system	<input type="checkbox"/> Well-spoken
<input type="checkbox"/> Coughing	<input type="checkbox"/> Conversation	
<input type="checkbox"/> Cracking Voice	<input type="checkbox"/> Music	
<input type="checkbox"/> Crying	<input type="checkbox"/> Motor	
<input type="checkbox"/> Deep	<input type="checkbox"/> Clear	
<input type="checkbox"/> Deep breathing	<input type="checkbox"/> Static	
<input type="checkbox"/> Disguised	<input type="checkbox"/> Office machinery	
<input type="checkbox"/> Distinct	<input type="checkbox"/> Factory machinery	
<input type="checkbox"/> Excited	<input type="checkbox"/> Local	
<input type="checkbox"/> Laughter	<input type="checkbox"/> Long distance	
<input type="checkbox"/> Lisp		
<input type="checkbox"/> Loud		
<input type="checkbox"/> Nasal		
<input type="checkbox"/> Normal		
<input type="checkbox"/> Ragged		
<input type="checkbox"/> Rapid		
<input type="checkbox"/> Raspy		
<input type="checkbox"/> Slow		
<input type="checkbox"/> Slurred		
<input type="checkbox"/> Soft		
<input type="checkbox"/> Stutter		

Other Information:



## SUSPECTED CHILD ABUSE REPORT (Pursuant to Penal Code section 11166)

Print Form Clear Form

**To Be Completed by Mandated Child Abuse Reporters**  
PLEASE PRINT OR TYPE

CASE NAME: \_\_\_\_\_

CASE NUMBER: \_\_\_\_\_

<b>A. REPORTING PARTY</b>	NAME OF MANDATED REPORTER		TITLE		MANDATED REPORTER CATEGORY						
	REPORTER'S BUSINESS/AGENCY NAME AND ADDRESS <small>Street City Zip</small>				DID MANDATED REPORTER WITNESS THE INCIDENT? <input type="checkbox"/> YES <input type="checkbox"/> NO						
	REPORTER'S TELEPHONE (DAYTIME)		SIGNATURE			TODAY'S DATE					
<b>B. REPORT NOTIFICATION</b>	<input type="checkbox"/> LAW ENFORCEMENT <input type="checkbox"/> COUNTY PROBATION		AGENCY								
	<input type="checkbox"/> COUNTY WELFARE / CPS (Child Protective Services)										
	ADDRESS <small>Street City Zip</small>				DATE/TIME OF PHONE CALL						
		OFFICIAL CONTACTED - NAME AND TITLE			TELEPHONE						
<b>C. VICTIM One report per victim</b>	NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE		SEX	ETHNICITY <input type="checkbox"/>					
	ADDRESS <small>Street City Zip</small>				TELEPHONE						
	PRESENT LOCATION OF VICTIM			SCHOOL		CLASS		GRADE			
	PHYSICALLY DISABLED? <input type="checkbox"/> YES <input type="checkbox"/> NO	DEVELOPMENTALLY DISABLED? <input type="checkbox"/> YES <input type="checkbox"/> NO		OTHER DISABILITY (SPECIFY)			PRIMARY LANGUAGE SPOKEN IN HOME				
	IN FOSTER CARE? <input type="checkbox"/> YES <input type="checkbox"/> NO	IF VICTIM WAS IN OUT-OF-HOME CARE AT TIME OF INCIDENT, CHECK TYPE OF CARE: <input type="checkbox"/> DAY CARE <input type="checkbox"/> CHILD CARE CENTER <input type="checkbox"/> FOSTER FAMILY HOME <input type="checkbox"/> FAMILY FRIEND <input type="checkbox"/> GROUP HOME OR INSTITUTION <input type="checkbox"/> RELATIVE'S HOME				TYPE OF ABUSE (CHECK ONE OR MORE): <input type="checkbox"/> PHYSICAL <input type="checkbox"/> MENTAL <input type="checkbox"/> SEXUAL <input type="checkbox"/> NEGLIGENCE <input type="checkbox"/> OTHER (SPECIFY) _____					
	RELATIONSHIP TO SUSPECT			PHOTOS TAKEN? <input type="checkbox"/> YES <input type="checkbox"/> NO		DID THE INCIDENT RESULT IN THIS VICTIM'S DEATH? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK					
<b>D. INVOLVED PARTIES</b>	<b>VICTIM'S SIBLINGS</b>										
	NAME		BIRTHDATE		SEX	ETHNICITY	NAME		BIRTHDATE	SEX	ETHNICITY
1. _____		3. _____				4. _____					
2. _____											
<b>D. INVOLVED PARTIES</b>	<b>VICTIM'S PARENTS/GUARDIANS</b>										
	NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE		SEX	ETHNICITY <input type="checkbox"/>					
	ADDRESS <small>Street City Zip</small>				HOME PHONE		BUSINESS PHONE				
	NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE		SEX	ETHNICITY <input type="checkbox"/>					
ADDRESS <small>Street City Zip</small>				HOME PHONE		BUSINESS PHONE					
<b>D. INVOLVED PARTIES</b>	<b>SUSPECT</b>										
	SUSPECT'S NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE		SEX	ETHNICITY <input type="checkbox"/>					
	ADDRESS <small>Street City Zip</small>				TELEPHONE						
OTHER RELEVANT INFORMATION											
<b>E. INCIDENT INFORMATION</b>	IF NECESSARY, ATTACH EXTRA SHEET(S) OR OTHER FORM(S) AND CHECK THIS BOX <input type="checkbox"/> IF MULTIPLE VICTIMS, INDICATE NUMBER: _____										
	DATE/TIME OF INCIDENT				PLACE OF INCIDENT						
	NARRATIVE DESCRIPTION (What victim(s) said/what the mandated reporter observed/what person accompanying the victim(s) said/similar or past incident's involving the victim(s) or suspect)										



## SUSPECTED CHILD ABUSE REPORT (Pursuant to Penal Code section 11166)

### DEFINITIONS AND GENERAL INSTRUCTIONS FOR COMPLETION OF FORM BCIA 8572

All Penal Code (PC) references are located in Article 2.5 of the California PC. This article is known as the Child Abuse and Neglect Reporting Act (CANRA). The provisions of CANRA may be viewed at: <http://leginfo.legislature.ca.gov/faces/codes.xhtml> (specify "Penal Code" and search for sections 11164-11174.3). A mandated reporter must complete and submit form BCIA 8572 even if some of the requested information is not known. (PC section 11167(a).)

#### I. MANDATED CHILD ABUSE REPORTERS

Mandated child abuse reporters include all those individuals and entities listed in PC section 11165.7.

#### II. TO WHOM REPORTS ARE TO BE MADE ("DESIGNATED AGENCIES")

Reports of suspected child abuse or neglect shall be made by mandated reporters to any police department or sheriff's department (not including a school district police or security department), the county probation department (if designated by the county to receive mandated reports), or the county welfare department. (PC section 11165.9.)

#### III. REPORTING RESPONSIBILITIES

Any mandated reporter who has knowledge of or observes a child, in his or her professional capacity or within the scope of his or her employment, whom he or she knows or reasonably suspects has been the victim of child abuse or neglect shall report such suspected incident of abuse or neglect to a designated agency immediately or as soon as practically possible by telephone and shall prepare and send a written report thereof **within 36 hours** of receiving the information concerning the incident. (PC section 11166(a).)

No mandated reporter who reports a suspected incident of child abuse or neglect shall be held civilly or criminally liable for any report required or authorized by CANRA. Any other person reporting a known or suspected incident of child abuse or neglect shall not incur civil or criminal liability as a result of any report authorized by CANRA unless it can be proven the report was false and the person knew it was false or made the report with reckless disregard of its truth or falsity. (PC section 11172(a).)

#### IV. INSTRUCTIONS

**SECTION A – REPORTING PARTY:** Enter the mandated reporter's name, title, category (from PC section 11165.7), business/agency name and address, daytime telephone number, and today's date. Check yes/no whether the mandated reporter witnessed the incident. The signature area is for either the mandated reporter or, if the report is telephoned in by the mandated reporter, the person taking the telephoned report.

#### IV. INSTRUCTIONS (*continued*)

**SECTION B – REPORT NOTIFICATION:** Complete the name and address of the designated agency notified, the date/time of the phone call, and the name, title, and telephone number of the official contacted.

**SECTION C – VICTIM (One Report per Victim):** Enter the victim's name, birthdate or approximate age, sex, ethnicity, address, telephone number, present location, and, where applicable, enter the school, class (indicate the teacher's name or room number), and grade. List the primary language spoken in the victim's home. Check the appropriate yes/no box to indicate whether the victim may have a developmental disability or physical disability and specify any other apparent disability. Check the appropriate yes/no box to indicate whether the victim is in foster care, and check the appropriate box to indicate the type of care if the victim was in out-of-home care. Check the appropriate box to indicate the type of abuse. List the victim's relationship to the suspect. Check the appropriate yes/no box to indicate whether photos of the injuries were taken. Check the appropriate box to indicate whether the incident resulted in the victim's death.

**SECTION D – INVOLVED PARTIES:** Enter the requested information for Victim's Siblings, Victim's Parents/Guardians, and Suspect. Attach extra sheet(s) if needed (provide the requested information for each individual on the attached sheet(s)).

**SECTION E – INCIDENT INFORMATION:** If multiple victims, indicate the number and submit a form for each victim. Enter date/time and place of the incident. Provide a narrative of the incident. Attach extra sheet(s) if needed.

#### V. DISTRIBUTION

**Reporting Party:** After completing form BCIA 8572, retain a copy for your records and submit copies to the designated agency.

**Designated Agency:** **Within 36 hours** of receipt of form BCIA 8572, the initial designated agency will send a copy of the completed form to the district attorney and any additional designated agencies in compliance with PC sections 11166(j) and 11166(k).

#### ETHNICITY CODES

1 Alaskan Native	6 Caribbean	11 Guamanian	16 Korean	22 Polynesian	27 White-Armenian
2 American Indian	7 Central American	12 Hawaiian	17 Laotian	23 Samoan	28 White-Central American
3 Asian Indian	8 Chinese	13 Hispanic	18 Mexican	24 South American	29 White-European
4 Black	9 Ethiopian	14 Hmong	19 Other Asian	25 Vietnamese	30 White-Middle Eastern
5 Cambodian	10 Filipino	15 Japanese	21 Other Pacific Islander	26 White	31 White-Romanian

# California Virtual Academy

## Parent's Approval, Student Waiver and Photo Release

Student First and Last Name: \_\_\_\_\_

The above said minor has my permission to participate in any CAVA-sanctioned activity for the school year 2023-24. This includes, but is not limited to, activities, outings, park days, testing and graduation ceremonies.

The undersigned parent and/or guardian assumes all risks in connection with the student's participation in any and all of the CAVA activities.

I, the undersigned, intending to be legally bound, do hereby for myself and heirs, executors, administrators and assigns, forever waive release and discharge the California Virtual Academy it's officers, employees and agents from all liability, claims or demands for any damage, loss or injury to the student, the student's property, or parent's property or to myself in connection with participation in these activities, unless caused by the negligence of the California Virtual Academy.

I do hereby certify that to the best of my knowledge and belief said minor is in good health. In case of illness or accident, permission is granted for emergency treatment to be administered. It is further understood and agreed that the undersigned will assume full responsibility for any such action, including payment of costs.

I attest and verify that said minor is physically fit and able to participate in school events and acknowledge that I am aware of the inherent risks in participating in any athletic event.

I hereby advise that the said minor has had the following allergies, medicine reactions or unusual physical condition which should be made known to a treating physician or which could limit participation:

\_\_\_\_\_

If none, please write "none" above.

\_\_\_\_\_

Parent/Guardian/Participant Signature

Date

\_\_\_\_\_

( ) \_\_\_\_\_

Print Name

Phone

\_\_\_\_\_

Address

City

State

Zip Code

### PHOTO RELEASE

By initialing this box, I agree to allow California Virtual Academy the use of the said minor's picture. Pictures may be used on school or teacher websites, newsletters, Facebook page, blog, and/or Blackboard sessions. Full names will not be printed with pictures.



50 Moreland Road  
Simi Valley, CA 93065  
Phone: 805.581.0202  
Fax: 805.581.0330  
[www.caliva.org](http://www.caliva.org)

The passage of SB 906 requires that schools provide the following notice.

Safe Storage of Firearms – EC 48986, 49391, 49392; Cal. Civ Code 29805, 1714.3

The purpose of this memorandum is to inform and to remind parents and legal guardians of all students in California Virtual Academy of their responsibility for keeping firearms out of the hands of children as required by California law. There have been many news reports of children bringing firearms to school. In many instances, the child obtained the firearm(s) from his or her home. **These incidents can be easily prevented by storing firearms in a safe and secure manner, including keeping them locked up when not in use and storing them separately from ammunition.**

To help everyone understand their legal responsibilities, this memorandum spells out California law regarding the storage of firearms. Please take some time to review this memorandum and evaluate your own personal practices to assure that you and your family are in compliance with California law.

With very limited exceptions, California makes a person criminally liable for keeping any firearm, loaded or unloaded, within any premises that are under their custody and control where that person knows or reasonably should know that a child is likely to gain access to the firearm without the permission of the child's parent or legal guardian, and the child obtains access to the firearm and thereby (1) causes death or injury to the child or any other person; (2) carries the firearm off the premises or to a public place, including to any preschool or school grades kindergarten through grade 12 grade, or to any school-sponsored event, activity, or performance; **or** (3) unlawfully brandishes the firearm to others.

**Note:** The criminal penalty may be significantly greater if someone dies or suffers great bodily injury as a result of the child gaining access to the firearm.

With very limited exceptions, California also makes it a crime for a person to negligently store or leave any firearm, loaded or unloaded, on their premises in a location where the person knows or reasonably should know that a child is likely to gain access to it without the permission of the child's parent or legal guardian, unless reasonable action is taken to secure the firearm against access by the child, even where a minor **never** actually accesses the firearm.

In addition to potential fines and terms of imprisonment, as of Jan. 1, 2020, a gun owner found criminally liable under these California laws faces prohibitions from possessing, controlling, owning, receiving, or purchasing a firearm for 10 years.

Finally, a parent or guardian may also be civilly liable for damages resulting from the discharge of a firearm by that person's child or ward.

**Note:** your county or city may have additional restrictions regarding the safe storage of firearms.

Thank you for helping to keep our children and schools safe. Remember that the easiest and safest way to comply with the law is to keep firearms in a locked container or secured with a locking device that renders the firearm inoperable.



## **Suicide Prevention/Postvention**

**Updated by boards December 2021 (reviewed annually as part of the CSSP)**

### **Information**

California Virtual Academies recognizes that suicide is a leading cause of death among youth and that an even greater amount of youth consider (17 percent of high school students) and attempt suicide (over 8 percent of high school students) (Centers for Disease Control and Prevention, 2015).

The possibility of suicide and suicidal ideation requires vigilant attention from our school staff. As a result, we are ethically and legally responsible for providing an appropriate and timely response in preventing suicidal ideation, attempts, and deaths. We also must work to create a safe and nurturing environment. Recognizing that it is the duty of the school to support the health, safety, and welfare of its students, this policy aims to safeguard students and staff against suicide attempts, deaths and other trauma associated with suicide, including ensuring adequate supports for students, staff, and families affected by suicide attempts and loss. As it is known that the emotional wellness of students greatly impacts school attendance and educational success, this policy shall be paired with other policies that support the emotional and behavioral wellness of students.

This policy is based on research and best practices in suicide prevention and has been adopted with the understanding that suicide prevention activities decrease suicide risk, increase help-seeking behavior, identify those at risk of suicide, and decrease suicidal behaviors. Empirical evidence refutes a common belief that talking about suicide can increase risk or “place the idea in someone’s mind.”

In an attempt to reduce suicidal behavior and its impact on students and families, the Head of School or designee shall develop strategies for suicide prevention, intervention, and postvention, and the identification of the mental health challenges frequently associated with suicidal thinking and behavior. These strategies shall include professional development for all school personnel in all job categories who regularly interact with students or are in a position to recognize the risk factors and warning signs of suicide. The Head of School or designee shall develop and implement preventive strategies and intervention procedures that include the following:

### **Overall Strategic Plan for Suicide Prevention**

The Head of School or designee shall involve all stakeholders in planning, implementing, and evaluating the school’s strategies for suicide prevention and intervention. To ensure the policies regarding suicide prevention are properly adopted, implemented, and updated, California Virtual Academies will have the Compass Team serve as the suicide prevention point of contact for the school.

### **Messaging about Suicide Prevention**

Messaging about suicide has an effect on suicidal thinking and behaviors. Consequently, California Virtual Academies has reviewed and will continue to review all materials and resources used in awareness efforts to ensure they align with best practices for safe messaging about suicide.

### **Suicide Prevention Training and Education**

Training shall be provided for all school staff members.

- All staff shall receive training annually on the risk factors and warning signs of suicide, suicide prevention, intervention, referral, and postvention.
- All suicide prevention trainings shall be offered under the direction of mental health professionals who have received advanced training specific to suicide and may benefit from collaboration with one or more county and/or community mental health agencies. Staff training can be adjusted year-to-year based on previous professional development activities and emerging best practices.



## Policy: Suicide Prevention/Postvention

- At a minimum, all staff shall participate in training on the core components of suicide prevention (identification of suicide risk factors and warning signs, prevention, intervention, referral, and postvention) at the beginning of their employment. Previously employed staff members shall attend a minimum of one-hour general suicide prevention training. Core components of the general suicide prevention training shall include:
  - Suicide risk factors, warning signs, and protective factors;
  - How to talk with a student about thoughts of suicide;
  - How to respond appropriately to the youth who has suicidal thoughts;
  - Emphasis on immediately referring (same day) any student who is identified to be at risk of suicide for assessment;
  - Emphasis on reducing stigma associated with mental illness and that early prevention and intervention can drastically reduce the risk of suicide;
  - Reviewing the data annually to look for any patterns or trends of the prevalence or occurrence of suicide ideation, attempts, or death. Data from the California School Climate, Health, and Learning Survey (Cal-SCHLS) should also be analyzed to identify school climate deficits and drive program development.
  
- In addition to initial orientations to the core components of suicide prevention, ongoing annual staff professional development for all staff should include the following components:
  - The impact of traumatic stress on emotional and mental health;
  - Common misconceptions about suicide;
  - Suicide prevention resources;
  - Appropriate messaging about suicide (correct terminology, safe messaging guidelines);
  - The factors associated with suicide (risk factors, warning signs, protective factors);
  - How to identify youth who may be at risk of suicide;
  - Appropriate ways to interact with a youth who is demonstrating emotional distress or is suicidal. Specifically, how to talk with a student about their thoughts of suicide and (based on district guidelines) how to respond to such thinking; how to talk with a student about thoughts of suicide and appropriately respond and provide support based on district guidelines;
  - School-approved procedures for responding to suicide risk (including multi-tiered systems of support and referrals);
  - School-approved procedures for responding to the aftermath of suicidal behavior (suicidal behavior postvention);
  - Responding after a suicide occurs (suicide postvention);
  - Resources regarding youth suicide prevention;
  - Emphasis on stigma reduction and the fact that early prevention and intervention can drastically reduce the risk of suicide;
  - Emphasis that any student who is identified to be at risk of suicide is to be immediately referred (same day) for assessment by a qualified professional (licensed mental health clinician, physician, crisis response team, law enforcement officer, or other emergency mental health provider)
  
- The professional development also shall include additional information regarding groups of students judged by the school, and available research, to be at elevated risk for suicide. These groups include, but are not limited to, the following:
  - Youth affected by suicide;
  - Youth with a history of suicide ideation or attempts;
  - Youth with disabilities, mental illness, or substance abuse disorders;
  - Lesbian, gay, bisexual, transgender, or questioning youth;
  - Youth experiencing homelessness or in out-of-home settings, such as foster care;
  - Youth who have suffered traumatic experiences.



## **Employee Qualifications and Scope of Services**

Employees of the California Virtual Academies must act only within the authorization and scope of their credential or license. While it is expected that school professionals are able to identify suicide risk factors and warning signs, and to prevent the immediate risk of a suicidal behavior, treatment of suicidal ideation is typically beyond the scope of services offered in the school setting. In addition, treatment of the mental health challenges often associated with suicidal thinking typically requires mental health resources beyond what schools are able to provide.

## **Specialized Staff Training (Screening)**

Additional professional development in suicide risk screening and crisis intervention shall be provided to mental health professionals employed by California Virtual Academies.

## **Parents, Guardians, and Caregivers Participation and Education**

- To the extent possible, parents/guardians/caregivers should be included in all suicide prevention efforts. At a minimum, schools shall share with parents/guardians/caregivers the school's suicide prevention policy and procedures.
- This suicide prevention policy shall be prominently displayed on the school's web page and included in the parent-student handbook.
- Parents/guardians/caregivers should be invited to provide input on the development and implementation of this policy.
- All parents/guardians/caregivers should have access to suicide prevention training that addresses the following:
  - Suicide risk factors, warning signs, and protective factors;
  - How to talk with a student about thoughts of suicide;
  - How to respond appropriately to the student who has suicidal thoughts. Such responses shall include constant supervision of any student judged to be at risk for suicide and referral for an immediate suicide risk assessment by a qualified professional (licensed mental health clinician, physician, crisis response team, law enforcement officer, or other emergency mental health provider)

## **Student Participation and Education**

Students shall:

- Receive developmentally appropriate, student-centered education about the warning signs of mental health challenges and emotional distress;
- Receive developmentally appropriate guidance regarding the school's suicide prevention, intervention, and referral procedures.
- Receive student-focused suicide prevention education that can be incorporated into classroom curricula.
- The content of the education shall include:
  - Coping strategies for dealing with stress and trauma;
  - How to recognize behaviors (warning signs) and life issues (risk factors) associated with suicide and mental health issues in oneself and others;
  - Help-seeking strategies for oneself and others, including how to engage school-based and community resources and refer peers for help;
  - Emphasis on reducing the stigma associated with mental illness and the fact that early prevention and intervention can drastically reduce the risk of suicide.

## **Intervention, Screening, Referral**

## **Action Plan for Suicide Attempt During-School Hours**



# Policy: Suicide Prevention/Postvention

If a suicide attempt is made during the school day, it is important to remember that the health and safety of the student and those around him/her is critical. The following steps should be implemented. Follow Safety Risk Process and remember the following:

- Remain calm, remember the student is overwhelmed, confused, and emotionally distressed;
- Call 911 (local authorities based on location of student) and provide as much information about student and your concerns;
- Move all other students out of the immediate area (when in-person for outing or testing) or remove from online classroom;
- Please follow Safety Risk Process for documentation, communication processes and follow-up.

## Action Plan for Suicide Attempt After-School Hours

If a suicide attempt by a student is after hours, it is crucial that the school protects the privacy of the student and maintain a confidential record of the actions taken to intervene, support, and protect the student. The following steps should be implemented:

- Contact the parents/guardians/caregivers and offer support to the family;
- Discuss with the family how they would like the school to respond to the attempt;
- Obtain permission from the parents/guardians to share information with staff;

*Students shall be encouraged to notify a staff member when they are experiencing emotional distress or suicidal ideation, or when they suspect or have knowledge of another student's emotional distress, suicidal ideation, or attempt.*

## Parental Notification and Involvement

California Virtual Academies shall establish a process to ensure continuing care for the student identified to be at risk of suicide. The following steps should be followed to ensure continuity of care:

- After Safety Risk Process is followed, administrator shall verify with the parent/guardian/caregiver that follow-up treatment has been accessed. Parents/guardians/caregivers will be required to provide documentation of care for the student.
- If parents/guardians/caregivers refuse or neglect to access treatment for a student who has been identified to be at-risk for suicide or in emotional distress, the administrator will meet with the parents/guardians/caregivers to identify barriers to treatment (e.g., cultural stigma, financial issues) and work to rectify the situation and build understanding of the importance of care.

## Re-Entry to School After a Suicide Attempt

A student who threatened or attempted suicide is at a higher risk for suicide in the months following the crisis. Having a streamlined and well-planned re-entry process ensures the safety and wellbeing of students who have previously attempted suicide and reduces the risk of another attempt. An appropriate re-entry process is an important component of suicide prevention. Involving students in planning for their return to school provides them with a sense of control, personal responsibility, and empowerment. California Virtual Academies administration will follow the re-entry process to ensure the student's successful re-integration into the school, or successful transfer to another setting.

