

AGENDA
PUBLIC HEARING @ REGULAR MEETING
BOARD OF DIRECTORS
California Virtual Academy at San Mateo
December 9, 2024
10:00 A.M.

ORIGINAL

Primary Location:

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

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

Alternate Locations:

Jefferson Elementary School District, 101 Lincoln Ave., Daly City, CA 94015
1095 Buena Vista Ave., Gilroy, CA 95020
9207 Orinda Way, Gilroy, CA 95020

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

The California Virtual Academy at San Mateo (“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.
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 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 San Mateo 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 or 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 San Mateo office at (805)581-0202.

I. PRELIMINARY

A. CALL TO ORDER

Meeting was called to order by the Board Chair at 10:02 A.M.

B. ROLL CALL

	Present	Absent
Ms. Corrie Marquez-Canseco (President)	<u> X </u>	<u> </u>
Ms. Jennifer Larocque (Secretary)	<u> X </u>	<u> </u>
Ms. Elena Miles	<u> X </u>	<u> </u>

C. FLAG SALUTE

- Gabriel led (student)

NOTICE OF PUBLIC HEARING

TIME AND DATE: **December 9, 2024 10:00 AM**
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 San Mateo**

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

Opening of Public Hearing: 10:04 AM

Closing of Public Hearing: 10:05 AM

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.
 - Williams Settlement Annual Charter Visit Summary
 Krista Mount reviewed that we met our requirements for this.
- D. Approval of Previous Board Meeting Minutes
 Moved: Elena
 2nd: Jennifer

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.

- Recognition of resignation from Holly Moss
 Moved: Corrie
 2nd: Elena

IV. SCHEDULED FOR ACTION

A. BUSINESS

FY 2023-24 Audit Certification
 - Melinda 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.

APPROVED

BDRPT 03

B. PERSONNEL

None

C. INSTRUCTION AND CURRICULUM

Comprehensive School Safety Plan
- No questions asked.

APPROVED

BDRPT 05

E. PUPIL SERVICES

None

V. ITEMS SCHEDULED FOR INFORMATION

None

VI. ADJOURNMENT

The meeting was adjourned at 10:32 A.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

Williams Settlement Annual School Visit Summary

2024-25

School District Name: CALIFORNIA VIRTUAL ACADEMY
 School Site: Online, and California Virtual Academy @ Los Angeles, 50 Moreland Rd., Simi Valley, CA 93065
 Director: April Warren, Head of Schools, awarren@caliva.org
 Instructional Materials Contact: Krista Mount, kmount@caliva.org
 Facilities Contact: Laura Verbryck, verbryck_laura@lacoe.edu
 Superintendent: Bernardo Vidales, bvidales@jeffersonesd.org

SITE INFORMATION BY DISTRICT

DISTRICT: Jefferson Elementary School District								
SCHOOL	PRINCIPAL	DATA COLLECTION*	SITE ENROLLMENT	SUFFICIENT MATERIALS	FACILITIES RATING	ALL POSITIONS FILLED	UCP NOTICE	SARC
CAVA- San Mateo	April Warren, Head of Schools	August 2024	1,063	YES	100% Exemplary	YES	YES	YES

Facilities:

The Los Angeles County Office of Education provides observations on approximately 25-60% of classrooms, chosen at random, for this report. Not all deficiencies will be observed; this inspection is merely a snapshot in time showing the condition of the school on one day and is not meant to be comprehensive. It is the responsibility of the School and District to ensure that the site is kept in Good Repair as defined by Williams Legislation. To summarize this visit, facilities were in exemplary condition with no deficiencies found. Students and faculty work virtually and office clerks work in the Simi Valley location.

Instructional Materials:

No deficiencies were found.

From: holly.moss1@yahoo.com <holly.moss1@yahoo.com>

Sent: Wednesday, December 4, 2024 5:26 PM

To: Robinson, Casey (CAVA Admin) <carobinson@caliva.org>

Subject: Re: Board Agenda for Posting

I attended that meeting but I don't remember posting home address just public locations.

If this is the case then I'll have to withdraw from the board.

**TO: CALIFORNIA VIRTUAL ACADEMY AT SAN MATEO
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 San Mateo 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: 3

No: 0

Abstain: 0

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

Name	Aye	No	Abstain	Absent	Moved	Second
Corrie Marquez-Canseco	X					X
Elena Miles	X				X	
Jennifer Larocque	X					

SCHOOL NAME: California Virtual Academy at San Mateo

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

To the Board of Directors
California Virtual Academy @ San Mateo

We have audited the financial statements of California Virtual Academy @ San Mateo (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 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 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 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 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 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 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 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 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 financial statements relate to 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 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 financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the 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 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 @ San Mateo**
 Period Ending: **June 30, 2024**
 Workpaper: **Proposed Adjusting Journal Entries**

Account	Description	Debit	Credit
Proposed Journal Entries JE # 1001			
To adjust SELPA revenues to account for EDCOE admin fees.			
56321	Program Fees - Accounting	32,721.00	
47001-280	SPED		32,721.00
Total		<u>32,721.00</u>	<u>32,721.00</u>
Proposed Journal Entries JE # 1002			
To update lottery revenues for current year state adjustment related to prior year.			
46001-670	Lottery-R	11,948.00	
46001-680	Lottery-UR	6,253.00	
11850	Program Receivables		18,201.00
Total		<u>18,201.00</u>	<u>18,201.00</u>
Proposed Journal Entries JE # 1003			
To reclass prior year overcollections in other accounts receivable to deferred revenue.			
11850	Program Receivables	23,688.00	
23001	Deferred Revenue		23,688.00
Total		<u>23,688.00</u>	<u>23,688.00</u>
Proposed Journal Entries JE # 1004			
To adjust SELPA revenues to account for PY 2021-22 adjustments from the SELPA.			
46001-280	SPED	13,033.00	
11850	Program Receivables		13,033.00
Total		<u>13,033.00</u>	<u>13,033.00</u>
Proposed Journal Entries JE # 1005			
To reclass Title funds negative A/R balances to deferred revenue.			
11850	Program Receivables	45,746.00	
23001	Deferred Revenue		45,746.00
Total		<u>45,746.00</u>	<u>45,746.00</u>
Proposed Journal Entries JE # 1006			
To record the current year impact of PY PAJE #1005.			
31003	Retained Earnings	14,064.00	
56315	Commercial Bank Service Charges		14,064.00
Total		<u>14,064.00</u>	<u>14,064.00</u>

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
@ SAN MATEO**

(A Non-Profit Organization)

FINANCIAL REPORTS

YEAR ENDED JUNE 30, 2024

FINANCIAL REPORTS
YEAR ENDED JUNE 30, 2024

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SECTION A

Financial Statements

PRELIMINARY DRAFT
December 2, 2024

CALIFORNIA VIRTUAL ACADEMY
@ SAN MATEO
(A Non-Profit Organization)

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
California Virtual Academy @ San Mateo

Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the 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 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 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 Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 financial statements as a whole. The accompanying schedules of average daily attendance, instructional time and reconciliation of annual financial and budget report with audited financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and Government Auditing Standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information. The other information comprises the charter school organization structure but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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

STATEMENT OF FINANCIAL POSITION
June 30, 2024

ASSETS

Cash	\$ 2,681,265
Due from Federal, State and Local Governments	2,339,642
Prepaid Expenses and Other Assets	<u>100,559</u>
TOTAL ASSETS	<u>\$ 5,121,466</u>

LIABILITIES AND NET ASSETS

LIABILITIES:

Accounts Payable and Accrued Expenses	\$ 706,365
Deferred Revenue	2,361,312
Due to Federal, State, and Local Governments	296,865
Due to K12 California LLC	<u>775,639</u>

TOTAL LIABILITIES 4,140,181

NET ASSETS:

Without Donor Restrictions	<u>981,285</u>
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TOTAL LIABILITIES AND NET ASSETS **\$ 5,121,466**

STATEMENT OF ACTIVITIES
 Year Ended June 30, 2024

REVENUE AND SUPPORT:

Revenues from Governmental Agencies:

State	\$ 14,591,870
Federal	579,059
Other Revenues	37,433

TOTAL REVENUE AND SUPPORT 15,208,362

EXPENSES:

Program Services	12,251,311
Administrative Support Services	2,510,683

TOTAL EXPENSES 14,761,994

CHANGE IN NET ASSETS 446,368

Net Assets - Beginning of Year 534,917

NET ASSETS END - OF YEAR \$ 981,285

CALIFORNIA VIRTUAL ACADEMY @ SAN MATEO
(A Non-Profit Organization)

PRELIMINARY DRAFT
December 2, 2024

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2024

	General Program Services	Special Education & Mental Health Program Services	Supplemental & Concentration Program Services	Title I & Title II Program Services	Total Program Services	Administrative Support Services	Total
Communication	\$ -	2,556	53	-	\$ 2,609	\$ 28,052	\$ 30,661
Instructional Materials and Technology	4,104,961	8,796	159,634	8,995	4,282,386	-	4,282,386
Insurance	17,664	-	-	-	17,664	930	18,594
Leased Equipment	647,627	-	-	-	647,627	9,498	657,125
Office Expense	35,390	559	3,048	5,465	44,462	66,927	111,389
Oversight Fees to District	-	-	-	-	-	239,861	239,861
Personnel - Certificated	4,404,035	1,817,432	463,213	89,312	6,773,992	-	6,773,992
Personnel - Classified Instructional Support	65,846	33,270	27,620	131,809	258,545	116,529	375,074
Professional Fees	-	209,679	-	-	209,679	62,843	272,522
Support Services Fees	-	-	-	-	-	1,972,221	1,972,221
Travel and Conferences	35	205	12,468	1,639	14,347	13,822	28,169
TOTAL FUNCTIONAL EXPENSES	\$ 9,275,558	\$ 2,072,497	\$ 666,036	\$ 237,220	\$ 12,251,311	\$ 2,510,683	\$ 14,761,994

The Accompanying Notes are an Integral Part of These Financial Statements

STATEMENT OF CASH FLOWS
 Year Ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in Net Assets	\$ 446,368
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Decrease in:	
Due from Federal, State and Local Governments	264,042
Prepaid Expenses and Other Assets	1,179
Increase (Decrease) in:	
Accounts Payable and Accrued Expenses	(142,524)
Due to Federal, State and Local Governments	(53,722)
Deferred Revenue	(75,661)
Due to K12 California LLC	255,599
	695,281
NET CASH PROVIDED BY OPERATING ACTIVITIES	695,281
NET INCREASE IN CASH	695,281
Cash - Beginning of Year	1,985,984
CASH - END OF YEAR	\$ 2,681,265

The Accompanying Notes are an Integral Part of These Financial Statements

NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - ORGANIZATION

California Virtual Academy @ San Mateo (the School) is a non-profit public benefit corporation, which is part of California Virtual Academies (CAVA). The School was founded in 2004. 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 Jefferson Elementary School District (the District) in San Mateo 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 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 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.
- Comprehensive Support and Improvement funds to assist eligible schools improve either a) low high school graduation rates, or b) one or more of the following state dashboard indicators - 1) Academic, 2) Graduation Rate, 3) Suspension Rate, 4) Chronic Absenteeism, or 5) College/Career Readiness.
- 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.

NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - ORGANIZATION (continued)

- 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, 2027, 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 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 had no net assets with donor restrictions as of June 30, 2024.

(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.

NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) MANAGEMENT'S USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect 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.

(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 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 financial statements or which might have an effect on its tax-exempt status.

NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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 statement of financial position.

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

NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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 financial statements.

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.

NOTES TO FINANCIAL STATEMENTS
 June 30, 2024

NOTE 4 - EMPLOYEE BENEFIT PLAN (continued)

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:

	<u>STRS Required Contribution</u>	<u>STRS Percent Contributed</u>
Year Ending June 30		
2022	\$ 533,795	100%
2023	731,119	100%
2024	812,708	100%

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 \$234,861. 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 \$5,000 during the year ended June 30, 2024 and was included in the oversight fees to District on the 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 \$491,415.

NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 5 - RELATED PARTY TRANSACTIONS (continued)

- (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 \$3,034,186. K12 also provides curriculum and instructional materials to the School. These transactions amounted to \$2,976,456 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 \$650,540 for the year ended June 30, 2024.

Total fees for office and lease expenses for the year ended June 30, 2024 were \$684,470.

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 \$6,695,112 during the fiscal year ended June 30, 2024.

There was \$775,639 due to K12 at June 30, 2024.

NOTES TO FINANCIAL STATEMENTS
 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.

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 statement of financial position are summarized in the following table:

Financial Assets at June 30, 2024	
Cash	\$ 2,681,265
Due from Federal, State and Local Governments	<u>2,339,642</u>
FINANCIAL ASSETS AVAILABLE TO MEET GENERAL EXPENDITURES WITHIN ONE YEAR	<u>\$ 5,020,907</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
@ SAN MATEO
(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	230.77	230.98
Grades 4 through 6	198.79	199.34
Grades 7 through 8	217.33	219.82
Grades 9 through 12	396.90	395.18
TOTAL	1,043.79	1,045.32

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.

See Independent Auditor's Report

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)		\$ 985,604
Adjustments and Reclassifications:		
Increasing (Decreasing) the Fund Balance (Net Assets)		
Cash	\$ 38,221	
Due from Federal, State and Local Government	325,306	
Deferred Outflows of Resources	(985,604)	
Accounts Payable and Accrued Expenses	1,907,731	
Deferred Revenue	(514,334)	
Due to K12 California LLC	<u>(775,639)</u>	
Net Adjustments and Reclassifications		<u>(4,319)</u>
June 30, 2024 Audited Financial Statement Fund Balances (Net Assets)		<u><u>\$ 981,285</u></u>

See Independent Auditor's Report

CALIFORNIA VIRTUAL ACADEMY
@ SAN MATEO
(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: July 1, 2004; Jefferson Elementary School District

b. Members of the Governing Board:

Name	Title	Board Term	Term Expiration
Corrie Marquez-Canseco	Parent-President	3 Years	09/12/2026
Holly Moss	Parent-Treasurer	3 Years	02/19/2027
Elena Miles	Parent	3 Years	03/13/2027
Jennifer Larocque	District Representative-Secretary	3 Years	03/13/2027

c. Superintendent (District): Sandy Mikulik
 Assistant Superintendent (District): Michael Lauro, Business Services*
 Administrator: April Warren, Head of School
 Chief Business Official: Francis Burke, Chief Business Official

d. Charter School Name: California Virtual Academy at San Mateo
 Charter School Number: 0802

* Michael Lauro resigned effective June 30, 2024.

SECTION B

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*

**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 @ San Mateo

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of California Virtual Academy @ San Mateo (A Non-Profit Organization) (the School), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the 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 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 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 financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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

SECTION C

Independent Auditor's Report on State Compliance

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

To the Board of Directors
California Virtual Academy @ San Mateo

Report on Compliance

Opinion

We have audited California Virtual Academy @ San Mateo'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 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 below 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 of 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*
School Districts, County Offices of Education, and Charter Schools:	
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
Charter Schools:	
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

CALIFORNIA VIRTUAL ACADEMY @ SAN MATEO PRELIMINARY DRAFT
December 2, 2024
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended 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 audit findings

**TO: CALIFORNIA VIRTUAL ACADEMY AT SAN MATEO
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 San Mateo 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 1,080 students. The current P2 ADA estimate for California Virtual Academy at San Mateo has increased to 1,136 students, which is expected to generate \$16,715,569 in funding. The current budget anticipates a deficit of \$48,203, which K12 Inc. has agreed, under the terms of the Educational, Products, and Services Agreement, to issue invoice credits, to be applied to K12 Invoices, so that California Virtual Academy at San Mateo’s revenues meet all expenses with no deficit. The current budget also includes a \$981,285 carry forward fund balance from fiscal year 2023-24, which California Virtual Academy at San Mateo will retain and carry forward into future fiscal years.

BUDGET IMPLICATIONS:

The forecasted revenue is \$16,715,569. The school anticipates an ending fund balance of \$981,285 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 San Mateo.
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: 3

No: 0

Abstain: 0

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

Name	Aye	No	Abstain	Absent	Moved	Second
Corrie Marquez-Canseco	X				X	
Elena Miles	X					X
Jennifer Larocque	X					

California Virtual Academy at San Mateo

Board Presentation

Fiscal Year 2024-25

First Interim Budget



**CALIFORNIA
VIRTUAL
ACADEMIES**



California Virtual Academy at San Mateo

Summary of Changes from Fiscal Year 2024-25 Adopted Budget

Category	Current	Incr (Decr)	Reason
ADA	1,136	55	5.1% increase compared to Fiscal Year 2024-25 Adopted Budget
LCFF Revenue	\$ 14,591,266	\$ 689,043	Increase primarily due to increase in estimated P2 ADA, partially offset by shift in grade band mix compared to 2024-25 Adopted Budget
Restricted Revenue	\$ 2,102,684	\$ 162,140	Increase primarily due to increase in planned one-time state restricted funding expenditures, ADA driven increase in SpEd funding, and an increase in actual ESSER expenditures,
Expenses	\$ 16,715,569	\$ 834,442	Primarily due a decrease in estimated FY25 K12 Invoice Credits, an increase in student driven materials and services, and an increase in certificated personnel

Fiscal Year 2024-25 First Interim Budget Highlights

SB740	46.03%	Certificated salaries and benefits, as a percent of revenue, is 6.0% higher than required
	83.56%	Instruction and instruction-related services, as a percent of revenue, is 3.6% higher than required
K12 Invoice Credits	\$ (48,203)	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 Academy at San Mateo

CALIFORNIA
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ACADEMIES

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)
PZ ADA		1,080	1,136	55
A. REVENUES				
1. LCFF/Revenue Limit Sources	8010-8099	\$ 13,902,223	\$ 14,591,266	\$ 689,043
2. Federal Revenues	8100-8299	507,059	493,107	(13,952)
3. Other State Revenues	8300-8599	1,433,486	1,609,577	176,092
4. Other Local Revenues	8600-8799	38,360	21,619	(16,741)
5. TOTAL REVENUES		\$ 15,881,127	\$ 16,715,569	\$ 834,442
B. EXPENDITURES				
1. Certificated Salaries	1000-1999	\$ 4,930,180	\$ 5,058,047	\$ 127,867
2. Non-certificated Salaries	2000-2999	335,405	278,944	(56,461)
3. Employee Benefits	3000-3999	1,815,385	1,896,858	81,474
4. Books and Supplies	4000-4999	3,278,173	3,447,873	169,700
5. Services and Other Operating Expenditures	5000-5999	5,491,881	6,006,133	514,253
6. Capital Outlay	6000-6999	30,103	27,713	(2,391)
7. Other Outgo	7100-7499	-	-	-
8. TOTAL EXPENDITURES		\$ 15,881,127	\$ 16,715,569	\$ 834,442
C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPEND. BEFORE OTHER FINANCING SOURCES		-	-	-
D. OTHER FINANCING SOURCES/USES		-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE		-	-	-
				5.12% a
				4.96% b
				-2.75% c
				12.28% d
				-43.64% e
				5.25%
				2.59% f
				-16.83% g
				4.49% h
				5.18% i
				9.36% j
				-7.94% k

EXPLANATION OF VARIANCES:

- a 5.1% increase compared to Fiscal Year 2024-25 Adopted Budget
- b Increase primarily due to increase in estimated PZ ADA, partially offset by shift in grade band mix compared to 2024-25 Adopted Budget
- c Primarily due to a decrease in estimated Federal SPED IDEA funding, planned Title expenditures, partially offset by an increase in actual ESSER expenditures
- d Increase primarily due to an enrollment driven increase in State SPED funding, and an increase in planned one-time state restricted funding expenditures
- e Estimated decrease in interest income
- f Primarily due to an increase in certificated personnel
- g Primarily due to a 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 an enrollment-driven increase of student materials and services
- j Primarily due to a decrease in estimated FY25 K12 Invoice Credits
- k Due to estimated decrease in asset purchases - employee computers and technology



CALIFORNIA
VIRTUAL
ACADEMIES

California Virtual Academy at San Mateo

Fiscal Year 2024-25 First Interim Budget

Senate Bill 740 Instructional Cost			
Certificated Salaries and Benefits		Object Code	Total
Certificated Teacher Salaries		1100	\$ 4,861,451
Cert. Supervisors' and Admin. Salaries		1300	\$ 196,596
Additional Certificated Personnel Pay		1900	\$ -
Certificated Employee Benefits		3000-3999	\$ 1,773,389
Special Ed. - Certificated Contract Services (Certificated Portion - 80%)		5100	\$ 853,287
Certificated Staff Cost			\$ 7,684,724
Non-Certificated Support Salaries		2200	\$ 278,944
Non-Certificated Employee Benefits		3000-3999	\$ 123,469
Approved Textbooks and Core Curricula Materials		4100	\$ 3,309,682
Materials and Supplies		4300	\$ 138,191
Special Ed. - Certificated Contract Services (Non-certificated portion - 20%)		5100	\$ 94,810
Travel and Conferences		5200	\$ 157,251
Inst. Computers/Printers/Leasing		5600	\$ 744,838
Contract - Student Instructional Technology (7%)		5800	\$ 1,209,898
Other Instructional and Operating Expenditures		5800	\$ 8,943
ISP Services/Telephone		5900	\$ 197,915
Instruction & Instruction-Related Costs			\$ 6,263,941
Total Instructional Cost			\$ 13,948,665

SB 740 Requirement	Expenditures	Federal & State Revenues	% Spent (Expenditures / Revenues)
A. Certificated Teachers' Salaries and Benefits	\$ 7,684,724	\$ 16,693,950	46.03%
B. Total Instructional Costs	\$ 13,948,665	\$ 16,693,950	83.56%
C. PTR (Pupil-Teacher Ratio)	21.86 : 1		

Note:

In order to qualify for a 100% funding recommendation from ACCS, California Virtual Academy at San Mateo 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%)	\$ 2,246,953	\$ (48,203)	\$ 2,198,750
Technology Fees (7%)	\$ 1,209,898	\$ -	\$ 1,209,898
OLS - Curriculum & Development	\$ 2,457,361	\$ -	\$ 2,457,361
Instruction Materials	\$ 721,335	\$ -	\$ 721,335
Inst. Computers/Printers/Leasing	\$ 715,199	\$ -	\$ 715,199
Total Net K12, Inc.-Related Expenditures	\$ 7,350,745	\$ (48,203)	\$ 7,302,542

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

Charter School Name: California Virtual Academy @
(continued) San Mateo
CDS #: 41-68916-0112284
Charter Approving Entity: Jefferson Elementary School District
County: San Mateo
Charter #: 0802
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:

Josie Peterson
Name
Assistant Superintendent, Business Services
Title
650.746-2430
Phone
jpeterson@jeffersonesd.org
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) San Mateo
 CDS #: 41-68916-0112284
 Charter Approving Entity: Jefferson Elementary School District
 County: San Mateo
 Charter #: 0802
 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)
A. REVENUES					
1. LCFF/Revenue Limit Sources	8010-8099	13,902,223	14,591,266	689,043	4.96%
2. Federal Revenues	8100-8299	507,059	493,107	-13,952	-2.75%
3. Other State Revenues	8300-8599	1,433,486	1,609,577	176,092	12.28%
4. Other Local Revenues	8600-8799	38,360	21,619	-16,741	-43.64%
5. TOTAL REVENUES		15,881,127	16,715,569	834,442	5.25%
B. EXPENDITURES					
1. Certificated Salaries	1000-1999	4,930,180	5,058,047	127,867	2.59%
2. Non-certificated Salaries	2000-2999	335,405	278,944	-56,461	-16.83%
3. Employee Benefits	3000-3999	1,815,385	1,896,858	81,474	4.49%
4. Books and Supplies	4000-4999	3,278,173	3,447,873	169,700	5.18%
5. Services and Other Operating Expenditures	5000-5999	5,491,881	6,006,133	514,253	9.36%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)	6000-6999	30,103	27,713	-2,391	-7.94%
7. Other Outgo	7100-7499	0	0	0	
8. TOTAL EXPENDITURES		15,881,127	16,715,569	834,442	5.25%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)					
		0	0	0	
D. OTHER FINANCING SOURCES / USES					
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	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
		0	0	0	
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	1,062,010	985,604	-76,406	-7.19%
b. Adjustments to Beginning Balance	9793, 9795	0	-4,319	-4,319	New
c. Adjusted Beginning Balance		1,062,010	981,285		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,062,010	981,285		
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	1,062,010	981,285	(80,725)	-8%

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

Charter School Name: California Virtual Academy @
 (continued) San Mateo
 CDS #: 41-68916-0112284
 Charter Approving Entity: Jefferson Elementary School District
 County: San Mateo
 Charter #: 0802
 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
A. REVENUES										
1. LCFF/Revenue Limit Sources										
State Aid - Current Year	8011	9,907,388	-	9,907,388	4,087,023	-	4,087,023	12,697,571	-	12,697,571
Education Protection Account State Aid - Current Year	8012	3,994,835	-	3,994,835	772,899	-	772,899	1,893,695	-	1,893,695
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	-	-	-	-	-	-	-	-	-
LCFF/Revenue Limit Transfers:										
PERS Reduction Transfer	8092	-	-	-	-	-	-	-	-	-
Charter Schools Funding in lieu of Property Taxes	8096	-	-	-	-	-	-	-	-	-
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF/Revenue Limit Sources		13,902,223	-	13,902,223	4,859,922	-	4,859,922	14,591,266	-	14,591,266
2. Federal Revenues										
No Child Left Behind	8290	-	281,222	281,222	-	59,678	59,678	-	267,775	267,775
Special Education - Federal	8181, 8182	-	175,413	175,413	-	-	-	-	166,983	166,983
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	50,424	50,424	-	18,909	18,909	-	58,348	58,348
Total, Federal Revenues		-	507,059	507,059	-	78,587	78,587	-	493,107	493,107
3. Other State Revenues										
Special Education - State	StateRevSE	-	1,015,992	1,015,992	-	490,291	490,291	-	1,078,423	1,078,423
All Other State Revenues	StateRevAO	220,967	196,526	417,494	94,535	44,107	138,642	245,139	286,015	531,154
Total, Other State Revenues		220,967	1,212,518	1,433,486	94,535	534,399	628,934	245,139	1,364,438	1,609,577
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	38,360	-	38,360	3,398	-	3,398	21,619	-	21,619
Total, Local Revenues		38,360	-	38,360	3,398	-	3,398	21,619	-	21,619
5. TOTAL REVENUES		14,161,550	1,719,577	15,881,127	4,957,855	612,985	5,570,840	14,858,025	1,857,545	16,715,569
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	3,961,912	755,214	4,717,126	1,045,798	145,684	1,191,482	3,878,878	982,573	4,861,451
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	112,998	98,873	211,871	64,914	49,767	114,681	111,281	85,315	196,596
Other Certificated Salaries	1900	1,055	128	1,183	-	-	-	-	-	-
Total, Certificated Salaries		4,075,965	854,215	4,930,180	1,110,712	195,451	1,306,164	3,990,159	1,067,888	5,058,047
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-	-	-	-	-
Non-certificated Support Salaries	2200	85,120	250,285	335,405	13,847	39,669	53,517	72,177	206,768	278,944
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	-	-	-	-	-	-	-	-	-
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-
Total, Non-certificated Salaries		85,120	250,285	335,405	13,847	39,669	53,517	72,177	206,768	278,944
3. Employee Benefits										
STRS	3101-3102	778,509	163,155	941,664	207,872	41,605	249,477	762,120	203,967	966,087
PERS	3201-3202	23,025	67,702	90,727	3,746	10,730	14,476	19,524	55,931	75,454
OASDI / Medicare / Alternative	3301-3302	99,462	26,053	125,515	18,599	4,345	22,945	72,367	16,907	89,273
Health and Welfare Benefits	3401-3402	534,571	42,952	577,523	150,844	29,290	180,134	576,113	110,213	686,326
Unemployment Insurance	3501-3502	15,165	3,409	18,574	4,186	850	5,037	16,289	3,309	19,598
Workers' Compensation Insurance	3601-3602	50,115	11,266	61,381	12,843	2,609	15,452	49,969	10,151	60,120
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		1,500,847	314,538	1,815,385	398,090	89,430	487,521	1,496,381	400,477	1,896,858
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	3,141,638	24,708	3,166,347	993,547	5,951	999,498	3,289,977	19,705	3,309,682
Books and Other Reference Materials	4200	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	110,385	1,441	111,827	1,325	152	1,477	123,958	14,233	138,191
Noncapitalized Equipment	4400	-	-	-	-	-	-	-	-	-
Food	4700	-	-	-	-	-	-	-	-	-
Total, Books and Supplies		3,252,024	26,150	3,278,173	994,872	6,103	1,000,975	3,413,935	33,938	3,447,873

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

Charter School Name: California Virtual Academy @
 (continued) San Mateo
 CDS #: 41-68916-0112284
 Charter Approving Entity: Jefferson Elementary School District
 County: San Mateo
 Charter #: 0802
 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
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	879,552	879,552	-	223,753	223,753	-	948,097	948,097
Travel and Conferences	5200	209,997	-	209,997	797	5,018	5,815	21,564	135,687	157,251
Dues and Memberships	5300	15,632	6,402	22,035	6,274	625	6,899	30,239	3,010	33,249
Insurance	5400	30,434	-	30,434	6,593	-	6,593	24,801	-	24,801
Operations and Housekeeping Services	5500	7,181	-	7,181	1,058	-	1,058	11,698	-	11,698
Rentals, Leases, Repairs, and Noncap. Improvements	5600	726,636	-	726,636	243,681	-	243,681	744,838	-	744,838
Transfers of Direct Costs	5700	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	3,407,176	6,119	3,413,295	1,245,985	1,604	1,247,589	3,883,286	4,998	3,888,284
Communications	5900	199,243	3,509	202,751	56,674	723	57,397	195,423	2,492	197,915
Total, Services and Other Operating Expenditures		4,596,299	895,582	5,491,881	1,561,063	231,722	1,792,785	4,911,850	1,094,284	6,006,133
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	30,103	-	30,103	7,233	-	7,233	27,713	-	27,713
Total, Capital Outlay		30,103	-	30,103	7,233	-	7,233	27,713	-	27,713
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		13,540,357	2,340,770	15,881,127	4,085,818	562,375	4,648,193	13,912,215	2,803,354	16,715,569
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		621,193	(621,193)	(0)	872,037	50,610	922,647	945,810	(945,810)	-
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(621,193)	621,193	-	50,610	(50,610)	-	(945,810)	945,810	-
4. TOTAL OTHER FINANCING SOURCES / USES		(621,193)	621,193	-	50,610	(50,610)	-	(945,810)	945,810	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		(0)	-	(0)	922,647	-	922,647	(0)	-	-
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,062,010	-	1,062,010	985,604	-	985,604	985,604	-	985,604
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	(4,319)	-	(4,319)	(4,319)	-	(4,319)
c. Adjusted Beginning Balance		1,062,010	-	1,062,010	981,285	-	981,285	981,285	-	981,285
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,062,010	-	1,062,010	1,903,932	-	1,903,932	981,285	-	981,285
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	1,062,010	-	1,062,010	1,903,932	-	1,903,932	981,285	-	981,285



CALIFORNIA
VIRTUAL
ACADEMIES

California Virtual Academy at San Mateo

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	1,186	1,197	1,209
Estimated # Unduplicated Pupils	676	694	712
Estimated P2 ADA	1,136	1,147	1,158
Average Daily Attendance Growth Rate ¹	9.0%	1.0%	1.0%
Special Education	9.0%	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 ²	1.61%	3.35%	2.38%
Estimated Certificated FTEs	64.0	64.6	65.3
% Increase (Decrease) Certificated FTEs	6.31%	1.00%	1.00%
% Increase (Decrease) Certificated Salaries per FTE	-3.49%	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	5.7	5.7	5.7
% Increase (Decrease) Classified FTEs	-5.09%	0.00%	0.00%
% Increase (Decrease) Classified Salaries per FTE	-12.45%	2.86%	2.81%
CalPERS Employer Rate (statutory)	27.05%	27.60%	28.00%
Other State Revenues: Lottery	\$ 297,042	\$ 305,537	\$ 314,123
Other State Revenues: Mandated Block Grant	\$ 37,451	\$ 38,549	\$ 39,736
Other State Revenues: A-G Completion	\$ 32,344	\$ 33,292	\$ 34,317
Other State Revenues: Arts, Music, Instr Materials Block Grant	\$ 36,487	\$ 37,556	\$ 38,713
Other State Revenues: Educator Effectiveness	\$ 74,275	\$ 76,451	\$ 78,805
Other State Revenues: Learning Recovery Emergency Block Grant	\$ 53,555	\$ 55,125	\$ 56,822
Other Federal Revenues: ESSA CSI	\$ -	\$ -	\$ -
Other Federal Revenues: ESSER I, II, III	\$ 58,348	\$ -	\$ -

¹ FY 2024-25 growth rate based on FY 2023-24 P2 ADA

² 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) San Mateo
CDS #: 41-68916-0112284
Charter Approving Entity: Jefferson Elementary School District
County: San Mateo
Charter #: 0802
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		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	12,697,571	0	12,697,571	13,261,626	13,699,534
Education Protection Account State Aid - Current Year	8012	1,893,695	0	1,893,695	1,968,672	2,049,599
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	0	0	0	0	0
Other LCFF/Revenue Limit Transfers	8091, 8097	0	0	0	0	0
Total, LCFF/Revenue Limit Sources		14,591,266	0	14,591,266	15,230,298	15,749,133
2. Federal Revenues						
No Child Left Behind	8290	0	267,775	267,775	275,433	283,173
Special Education - Federal	8181, 8182	0	166,983	166,983	168,653	170,339
Child Nutrition - Federal	8220	0	0	0	0	0
Other Federal Revenues	8110, 8260-8299	0	58,348	58,348	0	0
Total, Federal Revenues		0	493,107	493,107	444,086	453,512
3. Other State Revenues						
Special Education - State	StateRevSE	0	1,078,423	1,078,423	1,089,207	1,100,099
All Other State Revenues	StateRevAO	245,139	286,015	531,154	546,509	562,517
Total, Other State Revenues		245,139	1,364,438	1,609,577	1,635,716	1,662,616
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	21,619	0	21,619	0	0
Total, Local Revenues		21,619	0	21,619	0	0
5. TOTAL REVENUES		14,858,025	1,857,545	16,715,569	17,310,101	17,865,262
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,878,878	982,573	4,861,451	5,061,216	5,233,252
Certificated Pupil Support Salaries	1200	0	0	0	0	0
Certificated Supervisors' and Administrators' Salaries	1300	111,281	85,315	196,596	202,219	207,901
Other Certificated Salaries	1900	0	0	0	0	0
Total, Certificated Salaries		3,990,159	1,067,888	5,058,047	5,263,435	5,441,153
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0	0	0	0	0
Non-certificated Support Salaries	2200	72,177	206,768	278,944	286,920	294,979
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		72,177	206,768	278,944	286,920	294,979
3. Employee Benefits						
STRS	3101-3102	762,120	203,967	966,087	1,005,316	1,039,260
PERS	3201-3202	19,524	55,931	75,454	79,190	82,594
OASDI / Medicare / Alternative	3301-3302	72,367	16,907	89,273	90,285	92,510
Health and Welfare Benefits	3401-3402	576,113	110,213	686,326	662,950	668,655
Unemployment Insurance	3501-3502	16,289	3,309	19,598	19,820	20,308
Workers' Compensation Insurance	3601-3602	49,969	10,151	60,120	60,801	62,299
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		1,496,381	400,477	1,896,858	1,918,363	1,965,627

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

Charter School Name: California Virtual Academy @
 (continued) San Mateo
 CDS #: 41-68916-0112284
 Charter Approving Entity: Jefferson Elementary School District
 County: San Mateo
 Charter #: 0802
 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		
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	3,289,977	19,705	3,309,682	3,406,527	3,510,936
Books and Other Reference Materials	4200	0	0	0	0	0
Materials and Supplies	4300	123,958	14,233	138,191	142,143	146,137
Noncapitalized Equipment	4400	0	0	0	0	0
Food	4700	0	0	0	0	0
Total, Books and Supplies		3,413,935	33,938	3,447,873	3,548,670	3,657,073
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0	948,097	948,097	975,213	1,002,616
Travel and Conferences	5200	21,564	135,687	157,251	161,749	166,294
Dues and Memberships	5300	30,239	3,010	33,249	11,868	12,201
Insurance	5400	24,801	0	24,801	25,510	26,227
Operations and Housekeeping Services	5500	11,698	0	11,698	12,032	12,370
Rentals, Leases, Repairs, and Noncap. Improvements	5600	744,838	0	744,838	766,641	790,171
Transfers of Direct Costs	5700	0	0	0	0	0
Professional/Consulting Services and Operating Expend.	5800	3,883,286	4,998	3,888,284	4,075,266	4,205,243
Communications	5900	195,423	2,492	197,915	203,575	209,296
Total, Services and Other Operating Expenditures		4,911,850	1,094,284	6,006,133	6,231,853.35	6,424,418.44
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
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	27,713	0	27,713	28,505	29,306
Total, Capital Outlay		27,713	0	27,713	28,505	29,306
7. Other Outgo						
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
8. TOTAL EXPENDITURES		13,912,215	2,803,354	16,715,569	17,277,746	17,812,557
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		945,810	(945,810)	(0)	32,355	52,705
D. OTHER FINANCING SOURCES / USES						
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	(945,810)	945,810	0		
4. TOTAL OTHER FINANCING SOURCES / USES		(945,810)	945,810	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(0)	0	(0)	32,355	52,705

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

Charter School Name: California Virtual Academy @
 (continued) San Mateo
 CDS #: 41-68916-0112284
 Charter Approving Entity: Jefferson Elementary School District
 County: San Mateo
 Charter #: 0802
 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		
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	985,604	0	985,604	981,285	1,013,640
b. Adjustments to Beginning Balance	9793, 9795	(4,319)	0	(4,319)		
c. Adjusted Beginning Balance		981,285	0	981,285	981,285	1,013,640
2. Ending Fund Balance, June 30 (E + F.1.c.)		981,285	0	981,285	1,013,640	1,066,344
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	981,285	0	981,285	1,013,640	1,066,344



California Virtual Academy at San Mateo
Fiscal Year 2024-25
First Interim Budget
Cash Flow Worksheet

Object	Actual Cash Flow												Forecast Cash Flow												Accruals	Total				
	July	August	September	October	November	December	January	February	March	April	May	June	January	February	March	April	May	June												
A. BEGINNING CASH	2,656,024	4,708,375	4,777,713	4,325,276	4,907,597	4,535,097	4,200,278	4,177,925	3,638,334	3,334,691	3,461,673	2,922,082																		
B. RECEIPTS																														
Local Control Funding Formula																														
Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Net State Aid	3,236,919	560,362	560,161	1,008,651	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	1,142,781	(1,810,773)	12,697,571		
EPA	(1,058,635)	0	0	527,483	0	0	473,424	0	0	0	473,424	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,478,000	1,893,695		
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Federal Revenues	16,843	0	68,904	0	123,277	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,530	493,107		
Other State Revenues	172,377	56,749	80,009	98,504	80,479	241,437	80,479	48,287	160,958	241,437	48,287	160,958	48,287	160,958	241,437	48,287	160,958	48,287	160,958	241,437	48,287	160,958	48,287	160,958	48,287	160,958	139,618	1,609,577		
Other Local Revenues	4,629	3,398	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,592	21,619		
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Other Receipts/Non-Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
TOTAL RECEIPTS	2,372,133	620,509	709,074	1,634,638	1,346,537	1,384,218	1,696,684	1,191,069	1,427,016	1,857,642	1,191,069	1,427,016	1,191,069	1,427,016	1,857,642	1,191,069	1,427,016	1,191,069	1,427,016	1,857,642	1,191,069	1,427,016	1,191,069	1,427,016	1,191,069	1,427,016	(142,034)	16,715,569		
C. DISBURSEMENTS																														
Certificated Salaries	56,603	335,028	917,088	532,020	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	428,974	0	5,058,047	
Classified Salaries	0	0	0	0	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	34,868	278,944	
Employee Benefits	177,924	57,843	10,904	97,487	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	194,088	0	1,896,858	
Supplies and Services	85,255	158,299	233,518	422,810	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	1,069,265	0	9,454,006	
Capital Outlays	0	0	0	0	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	0	27,713	
Other Outgo	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Disbursements/non Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL DISBURSEMENTS	319,782	551,170	1,161,511	1,052,317	1,719,037	1,719,037	1,719,037	1,719,037	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	1,730,660	34,868	16,715,569	
D. PRIOR YEAR TRANSACTIONS																														
Accounts Receivable																														0
Accounts Payable																														0
TOTAL PRIOR YEAR TRANSACTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
E. NET INCREASE/DECREASE (B - C + D)	2,052,351	69,338	(452,437)	582,321	(372,500)	(334,819)	(22,353)	(539,591)	(303,644)	126,982	(539,591)	(89,157)	(539,591)	(89,157)	126,982	(539,591)	(89,157)	(539,591)	(89,157)	126,982	(539,591)	(89,157)	(539,591)	(89,157)	(539,591)	(89,157)	(539,591)	(89,157)	(176,902)	(0)
F. ENDING CASH (A + E)	4,708,375	4,777,713	4,325,276	4,907,597	4,535,097	4,200,278	4,177,925	3,638,334	3,334,691	3,461,673	2,922,082	2,832,926																		2,656,024
G. ENDING CASH, PLUS ACCRUALS																														2,656,024

California Virtual Academy @ San Mateo (112284) - FY24-25 1st Interim						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
General Assumptions						
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	1,125	1,008	1,063	1,186	1,197	1,209
Unduplicated Pupil Count (UPC)	613	552	658	676	694	712
Unduplicated Pupil Percentage (UPP)	52.69%	54.00%	57.04%	57.92%	58.85%	57.94%
Current Year LCFF Average Daily Attendance (ADA)	1,046.30	1,011.82	1,041.95	1,135.55	1,146.90	1,158.37
Funded LCFF ADA	1,046.30	1,011.82	1,041.95	1,135.55	1,146.90	1,158.37
LCFF ADA Funding Method	Current Year					
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
NSS ADA Funding Method(s)	-	-	-	-	-	-
LCFF Entitlement Summary						
Base Grant	\$9,146,097	\$10,063,460	\$11,291,852	\$12,431,268	\$12,923,559	\$13,454,907
Grade Span Adjustment	338,699	351,843	361,058	389,327	404,492	421,104
Adjusted Base Grant	\$9,484,796	\$10,415,303	\$11,652,910	\$12,820,595	\$13,328,051	\$13,876,011
Supplemental Grant	999,508	1,124,852	1,329,364	1,485,138	1,568,712	1,607,952
Concentration Grant	-	-	154,517	243,334	333,535	265,170
Total Base, Supplemental and Concentration Grant	\$10,484,304	\$11,540,155	\$13,136,791	\$14,549,067	\$15,230,298	\$15,749,133
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	-	31,928	39,389	42,199	-	-
Total Allowance and Add-On Amounts	\$-	\$31,928	\$39,389	\$42,199	\$-	\$-
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$10,484,304	\$11,572,083	\$13,176,180	\$14,591,266	\$15,230,298	\$15,749,133
Miscellaneous Adjustments	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 10,484,304	\$ 11,572,083	\$ 13,176,180	\$ 14,591,266	\$ 15,230,298	\$ 15,749,133
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,020	\$ 11,437	\$ 12,646	\$ 12,850	\$ 13,279	\$ 13,596
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	10,484,304	11,572,083	13,176,180	14,591,266	15,230,298	15,749,133
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 5,131,480	\$ 901,398	\$ 1,719,211	\$ 1,893,695	\$ 1,968,672	\$ 2,049,599
Net State Aid (excludes Additional State Aid)	\$ 5,352,824	\$ 10,670,685	\$ 11,456,969	\$ 12,697,571	\$ 13,261,626	\$ 13,699,534
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 10,484,304	\$ 11,572,083	\$ 13,176,180	\$ 14,591,266	\$ 15,230,298	\$ 15,749,133
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	\$ 5,352,824	\$ 10,670,685	\$ 11,456,969	\$ 12,697,571	\$ 13,261,626	\$ 13,699,534
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 5,131,480	\$ 901,398	\$ 1,719,211	\$ 1,893,695	\$ 1,968,672	\$ 2,049,599
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 534,598	\$ 141,728	\$ 8,594	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$ 10,484,304	\$ 11,572,083	\$ 13,176,180	\$ 14,591,266	\$ 15,230,298	\$ 15,749,133
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 10,484,304	\$ 11,572,083	\$ 13,176,180	\$ 14,591,266	\$ 15,230,298	\$ 15,749,133
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 9,484,796	\$ 10,415,303	\$ 11,692,299	\$ 12,862,794	\$ 13,328,051	\$ 13,876,011
Supplemental and Concentration Grant funding in the LCAP year	\$ 999,508	\$ 1,124,852	\$ 1,483,881	\$ 1,728,472	\$ 1,902,247	\$ 1,873,122
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ 35,657	\$ 56,153	\$ 76,970	\$ 61,193
Percentage to Increase or Improve Services	10.54%	10.72%	12.69%	13.44%	14.27%	13.50%

**TO: CALIFORNIA VIRTUAL ACADEMY AT SAN MATEO
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 San Mateo from August 2024 through October 2024.

PROPOSAL:

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

BACKGROUND:

On a monthly basis, California Virtual Academy at San Mateo 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 \$445,990, \$1,217,553, and \$1,033,410, respectively.

RECOMMENDATIONS:

It is recommended that the Governing Board ratify the disbursements made by California Virtual Academy at San Mateo 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
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PRESENTED BY:

April Warren Head of School	Francis "Paco" Burke Chief Business Official
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Ayes: 3

No: 0

Abstain: 0

Casey Robinson

Approved: Yes Witnessed: _____ Date: 12/9/2024

Name	Aye	No	Abstain	Absent	Moved	Second
Corrie Marquez-Canseco	X					X
Elena Miles	X				X	
Jennifer Larocque	X					

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

Vendor	Description	Total
Insperty	PEO - Payroll Services and HR Admin Services provider	341,707.47
Jefferson Elem School District	Supervisory Oversight, Administrative and Other Services	70,177.72
Rids Brother Company Inc	Transportation Services	10,540.00
Pine Hill School	NPS Placement	5,934.00
State Board of Equalization	Sales Tax	5,000.00
Kinship Academy	NPS placement	3,339.00
Virtual Technologies Group	Computer equip. & installation	2,586.73
Green Hasson & Janks LLP	Audit Fees & Professional Services	2,575.00
Amazon Capital Services	Staff Office Supplies	800.45
Effectual Educational Consulting Service	Special Education Services	730.00
EMHSports USA, Inc	Special Education Contracted Services	680.00
Anchor Counseling & Education Solutions	Special Education Contracted Services	590.08
MK Innovations Inc dba The Silly Room	Special Education Contracted Services	480.00
Kadiant, LLC	Special Education Contracted Services	260.00
Partners in Special Education	Special Education Contracted Services	225.00
A1 Speech Therapy, Inc.	Special Education Contracted Services	187.50
Speech Guy, LLC	Special Education Contracted Services	115.00
Arc Speech Pathology Network DBA Arc Therapy Network	Special Education Contracted Services	62.50
Grand Total		445,990.45

Transaction Summary

CAVA @ San Mateo

Vendor	Amount
Arthur J Gallagher	19,778.20
Virtual Technologies Group	4,484.21
Solution Tree	3,462.26
Liminex, Inc	2,636.26
IXL Learning Inc.	2,195.75
TalkingPoints	1,201.01
Classwork Co DBA Classkick	979.80
AppleOne Employment Services	817.51
Smile From The Inside, Inc.	753.08
NCS Pearson, Inc.	596.18
Bowlero	485.49
Document Tracking Services	461.15
Reading Horizons	440.19
Effectual Educational Consulting Service	414.42
FusionPlus Inc	376.54
Law Offices of Young, Minney & Corr, LLP	349.32
Crestline Specialties, Inc	339.02
Rosetta Stone LLC	336.74
County Fire Protection	285.57
Global Online Language Services US Inc.	273.13
Robert Half Inc.	265.96
Expedited Reports	198.52
DataBasics, Inc.	176.72
The Back Room Inc	172.71
Supreme Facility Services, Inc.	165.18
UPS	164.43
Amazon	158.13
De Lage Landen Financial Services Inc.	129.95
Barrington Staffing Services	129.67
AT&T Mobility	126.66
Adobe Inc.	123.51
Southern California Edison	118.72
Bill.com	110.69
Comm-Core	104.55
Mystery Science C/O Discovery Education Inc	69.76
Sovos Compliance LLC	60.88
San Joaquin County Office of Education	60.25
Quill Corporation	55.93
City of Simi Valley	54.69
Red Robin	43.73
Verizon Wireless	41.08
The Stepping Stones Group LLC	37.26

Transaction Summary

CAVA @ San Mateo

Vendor	Amount
NASSP	35.06
Crisis Prevention Institute	30.12
Carmen Gomez Ruiz	30.12
Sparkletts	25.64
Waste Management	21.11
Everon, LLC	21.07
ADT Commercial	20.86
Pitney Bowes Bank Inc Purchase Power	20.70
Viva La Pasta	17.23
VC Tax Collector	13.01
Western Exterminator Company	12.53
Successories.com	12.27
Paper Recycling & Shredding	10.84
Doctors Wellness Company LLC dba WellnessMart MD	6.23
Target	3.61
Grand Total	43,515.20

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3006	July (7/29)	600.00	30.12
	Operations and Housekeeping Services Total					600.00	30.12
Carmen Gomez Ruiz Total						600.00	30.12
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 579552 LLC 580599	July (7/25)	108.00	5.42
	Office Expense Total				August (8/08)	108.00	5.42
Paper Recycling & Shredding Total						216.00	10.84
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073Y68E304	July (7/27)	205.35	10.31
					August (8/03)	385.12	19.34
					August (8/10)	421.07	21.14
					August (8/17)	553.52	27.79
					July (7/27)	177.90	8.36
					August (8/03)	338.66	15.91
					August (8/10)	584.04	27.44
					August (8/17)	726.73	34.15
Shipping Total						3,392.39	164.43
UPS Total						3,392.39	164.43
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6958079-0283-5 LLC 6958095-0283-1	August	167.38	8.40
	Operations and Housekeeping Services Total				August	253.00	12.70
					420.38	21.11	
Waste Management Total						420.38	21.11
Barrington Staffing Services							
	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 43862 LLC 43879 LLC 43899 LLC 43921	July (7/21)		
					July (7/28)	429.30	21.55
					August (8/04)	1,265.08	63.51
					August (8/11)	447.90	22.49
					Outside Service Total	2,582.86	129.67
Barrington Staffing Services Total						2,582.86	129.67
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1013	August	7,500.00	376.54
	Outside Service-General Total				7,500.00	376.54	
FusionPlus Inc Total						7,500.00	376.54
Law Offices of Young, Minney & Corr, LLP	Legal Fees	51807 Professional Svcs & Outside Labor : Legal	101 General	LLC 11671	July	5,300.00	297.23
					July	1,012.50	0.00
					July	975.00	52.09
					Legal Fees Total	7,287.50	349.32
Law Offices of Young, Minney & Corr, LLP Total						7,287.50	349.32
Document Tracking Services							
	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	410 SUPP - Transcripts 320 Supp - ELD Services	LLC FT9306534 LLC T-930650075	July	975.00	0.00
					July	12,876.82	0.00
					Outside Service-General Total	13,851.82	0.00
	Prepaid Other	13514 Prepaid Other	410 SUPP - Transcripts	LLC 9306516	August (8/15)	5,500.00	461.15
	Prepaid Other Total				5,500.00	461.15	
Document Tracking Services Total						19,351.82	461.15
Verizon Wireless							
	Telephone - Administration Telephone - Administration Total	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9970605340	July	818.24	41.08
					818.24	41.08	
Verizon Wireless Total						818.24	41.08
Comm-Core							
	Communications Communications Total	53801 Phone & Internet Expense : Telephone	101 General	LLC 1091160	August	2,082.52	104.55
					2,082.52	104.55	
Comm-Core Total						2,082.52	104.55
Supreme Facility Services, Inc.							
	Operations and Housekeeping Services Operations and Housekeeping Services Total	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 4040	August	3,290.00	165.18
					3,290.00	165.18	
Supreme Facility Services, Inc. Total						3,290.00	165.18
Amazon							
	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	No receipt - Paco approved 113-3603914-0696226 113-2525299-1076219 113-8921134-3393012 113-4007519-6973853 113-4266984-1670663 113-9253162-3930624 113-1487638-0794657 113-9402938-9049851 113-3901666-9968243	July	10.37	0.52
					July	207.95	10.44
					July	12.48	0.63
					July	116.57	5.85
					July	10.67	0.54
					July	132.65	6.66
					July	16.40	0.82
					July	32.15	1.61
					July	71.15	3.57
					July	107.02	5.37
					July		
					July		

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	113-7077520-4809835	August	40.58	2.04
				113-8771659-0119441	August	73.87	3.71
				113-5091950-3633811	August	29.59	1.49
				113-9870109-4676239	August	661.79	33.23
				113-2659394-8529040	August	10.60	0.53
				113-7267636-2997821	August	56.20	2.82
				113-2124738-0150619	August	17.05	0.86
				113-0967797-3241838	August	93.30	4.68
				113-3878879-8594623	August	424.68	21.32
				113-1434776-6192245	August	80.95	4.06
				113-7303818-6409853	August	29.96	1.50
				111-1467997-0431427	August	173.60	8.72
				111-5818839-0232202	August	74.97	3.76
				111-9297306-3654635	August	136.08	6.83
				111-7253223-2708242	August	21.12	1.06
				111-5792404-6013058	August	309.71	15.55
				111-3212272-1371405	August	19.28	0.97
				111-7607258-3828246	August	23.37	1.17
				111-8068477-2307417	August	86.02	4.32
				111-6219620-2117030	August	69.61	3.49
	Office Expense Total					3,149.74	158.13
Amazon Total						3,149.74	158.13
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 39845233	August (8/01)	1,113.97	55.93
	Office Expense Total					1,113.97	55.93
Quill Corporation Total						1,113.97	55.93
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 80557846671578	August	774.52	38.89
				072824	July	1,748.36	87.78
				LLC 2064403907	July	2,522.88	126.66
	Communications Total					2,522.88	126.66
AT&T Mobility Total						3,440.00	172.71
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	172.71
	Outside Service-General Total					3,440.00	172.71
The Back Room Inc Total						5,414.30	271.83
AppleOne Employment Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6918870	July (7/20)	5,416.75	271.95
				LLC 01-6923923	July (7/27)	4,600.27	230.96
				LLC 01-6927579	August (8/07)	851.92	42.77
				LLC 01-6931563	August (8/14)	16,283.24	817.51
	Outside Service Total					16,283.24	817.51
AppleOne Employment Services Total						124.00	6.23
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	6.23
	Outside Service-General Total					124.00	6.23
Doctors Wellness Company LLC dba WellnessMart MD Total						1,439.00	110.69
Bill.com	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	24088107167	August	1,439.00	110.69
	Dues and Memberships Total					1,439.00	110.69
Bill.com Total						2,364.74	118.72
Southern California Edison	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681	July	2,364.74	118.72
	Utilities Total			081224	July	2,364.74	118.72
Southern California Edison Total						25,960.00	1,935.13
Solution Tree	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	160 EDUEFF	LLC S303943	July (7/08)	14,700.00	1,095.78
				LLC S305211	July (7/29)	1,244.50	92.77
				LLC QS128372	August (8/07)	4,200.00	338.59
				LLC S305652	July (7/31)	46,104.50	3,462.26
	Teacher Training Total		630 Title III			46,104.50	3,462.26
Solution Tree Total						46,104.50	3,462.26

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM
De Lage Landen Financial Services Inc.	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 82916124	August	2,588.36	129.95
	Equipment Rental Expense Total					2,588.36	129.95
De Lage Landen Financial Services Inc. Total						2,588.36	129.95
DataBasics, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0813575	August	3,520.00	176.72
	Outside Service-General Total					3,520.00	176.72
DataBasics, Inc. Total						3,520.00	176.72
ADT Commercial	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 155659523	August	415.43	20.86
	Operations and Housekeeping Services Total					415.43	20.86
ADT Commercial Total						415.43	20.86
Pitney Bowes Bank Inc Purchase Power	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 8000-9090-1005-2145 081624	August	412.26	20.70
	Postage Total					412.26	20.70
Pitney Bowes Bank Inc Purchase Power Total						412.26	20.70
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 012124	January (1/21)	205.34	10.31
				LLC 15182654 080424	August (8/04)	305.27	15.33
	Office Expense Total					510.61	25.64
Sparkletts Total						510.61	25.64
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	37.26
	Subagreements for Services Total					697.50	37.26
The Stepping Stones Group LLC Total						697.50	37.26
Smile From The Inside, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 2205	August	15,000.00	753.08
	Outside Service-General Total					15,000.00	753.08
Smile From The Inside, Inc. Total						15,000.00	753.08
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 66130506	August (8/07)	249.60	12.53
	Operations and Housekeeping Services Total					249.60	12.53
Western Exterminator Company Total						249.60	12.53
Successories.com	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	S440657	July	122.23	6.14
				SO-622633 / S440657	August	122.23	6.14
	Office Expense Total					244.46	12.27
Successories.com Total						244.46	12.27
City of Simi Valley	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 70816845	August (8/14)	1,089.23	54.69
	Utilities Total					1,089.23	54.69
City of Simi Valley Total						1,089.23	54.69
Robert Half Inc.	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 63859799	July (7/23)	563.92	28.31
				LLC 63889668	July (7/30)	1,410.34	70.81
				LLC 63917598	August (8/02)	1,409.63	70.77
				LLC 63938441	August (8/09)	319.20	16.03
				LLC 63966771	August (8/16)	1,594.40	80.05
	Outside Service Total					5,297.49	265.96
Robert Half Inc. Total						5,297.49	265.96
County Fire Protection	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 24-30780	August (8/05)	5,688.00	285.57
	Outside Service-General Total					5,688.00	285.57
County Fire Protection Total						5,688.00	285.57
Reading Horizons	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC INV70644	July (7/24)	8,239.19	440.19
	Non K12 Curriculum Total					8,239.19	440.19
Reading Horizons Total						8,239.19	440.19
Arthur J Gallagher	Prepaid Other	13514 Prepaid Other	101 General	LLC 5218719	July (7/19)	352,677.15	19,778.20
	Prepaid Other Total					352,677.15	19,778.20
Arthur J Gallagher Total						352,677.15	19,778.20
NCS Pearson, Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC 25711004	July (7/22)	12,688.31	596.18
	Non K12 Curriculum Total					12,688.31	596.18
NCS Pearson, Inc. Total						12,688.31	596.18
Adobe Inc.	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC 2827897543	July (7/24)	2,460.00	123.51
	Dues and Memberships Total					2,460.00	123.51
Adobe Inc. Total						2,460.00	123.51
Classwork Co DBA Classkick	Prepaid Other	13514 Prepaid Other	840 LREBG	LLC 2021-12193	July (7/24)	20,998.95	979.80
	Prepaid Other Total					20,998.95	979.80
Classwork Co DBA Classkick Total						20,998.95	979.80

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM
						10,385.21	315.20
Crestline Specialties, Inc	56703 - Program Fees & Other Instructional : Other Student Expenses - K12	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	23.82 339.02
	56703 - Program Fees & Other Instructional : Other Student Expenses - K12 Total						
Crestline Specialties, Inc Total						11,169.91	339.02
Crisis Prevention Institute	Teacher Training	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	10.04 10.04 30.12
	Teacher Training Total					600.00	30.12
Crisis Prevention Institute Total						600.00	30.12
Effectual Educational Consulting Service	Subagreements for Services	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	138.14 414.42
	Subagreements for Services Total					8,820.00	414.42
Effectual Educational Consulting Service Total						8,820.00	414.42
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 4,225.00	198.52 198.52
Expedited Reports Total						4,225.00	198.52
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 1,495.00	69.76 69.76
Mystery Science C/O Discovery Education Inc Total						1,495.00	69.76
NASSP	Prepaid Other	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 1,155.00	11.69 11.69 35.06
	Prepaid Other Total					1,155.00	35.06
NASSP Total						1,155.00	35.06
San Joaquin County Office of Education	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC 243380	July (7/22)	1,200.00	60.25
	Dues and Memberships Total					1,200.00	60.25
San Joaquin County Office of Education Total						1,200.00	60.25
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 31,200.00	1,201.01 1,201.01
TalkingPoints Total						31,200.00	1,201.01
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)	259.21 259.21	13.01 13.01
VC Tax Collector Total						259.21	13.01
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 RS507491	August (8/12)	11,095.00 11,095.00	336.74 336.74
Rosetta Stone LLC Total						11,095.00	336.74
Sovos Compliance LLC	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-SCL-159965	June (6/26)	1,212.60	60.88
	Outside Service-General Total					1,212.60	60.88
Sovos Compliance LLC Total						1,212.60	60.88
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 15,995.95	485.49 485.49
Bowlero Total						15,995.95	485.49
Everon, LLC	Operations and Housekeeping Services Operations and Housekeeping Services Total	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 156002503	August (8/07)	419.61 419.61	21.07 21.07
Everon, LLC Total						419.61	21.07
Global Online Language Services US Inc.	Non K12 Curriculum Non K12 Curriculum Total	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	360 SUPP - ELD Support	LLC INV-14062777430	August (8/13)	8,999.00 8,999.00	273.13 273.13
Global Online Language Services US Inc. Total						8,999.00	273.13
IXL Learning Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED 840 LREBG	LLC S507431 LLC S507431	August (8/12) August (8/12)	46,053.11 11,102.09	2,195.75 0.00

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM
IXL Learning Inc.	Non K12 Curriculum	56410 Program Fees & Other	730 CSI	LLC S507431	August (8/12)	7,195.80	0.00
	Non K12 Curriculum Total					64,351.00	2,195.75
IXL Learning Inc. Total						64,351.00	2,195.75
		56334 Program Fees & Other				56,500.00	2,636.26
Liminex, Inc	Materials and Supplies	Instructional : Program Fees - Non K12	840 LREBG	LLC INV-118269	July (7/01)		
	Materials and Supplies Total	Teacher Materials				56,500.00	2,636.26
Liminex, Inc Total						56,500.00	2,636.26
		54811 Computer & Maintenance				79,960.65	4,484.21
Virtual Technologies Group	Computer Expense	Expense : Repairs & Maintenance	101 General	LLC 210469	August (8/16)		
	Computer Expense Total					79,960.65	4,484.21
Virtual Technologies Group Total						79,960.65	4,484.21
		52802 Office Supplies Expense : Office				71.99	3.61
Target	Office Expense	Supplies - COS	101 General	7242024	July		
	Office Expense Total					71.99	3.61
Target Total						71.99	3.61
		52802 Office Supplies Expense : Office				343.20	17.23
Viva La Pasta	Office Expense	Supplies - COS	101 General	37972	July		
	Office Expense Total					343.20	17.23
Viva La Pasta Total						343.20	17.23
		52802 Office Supplies Expense : Office				907.41	45.56
Red Robin	Office Expense	Supplies - COS	101 General	688175 8192024	August August		
	Office Expense Total					(36.30)	(1.82)
Red Robin Total						871.11	43.73
Grand Total						856,804.55	43,515.20

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

Vendor	Description	Total
California Virtual Academy @ Los Angeles	Intercompany Settlement	374,813.00
Insperty	PEO - Payroll Services and HR Admin Services provider	332,109.41
California Virtual Academy @ San Diego	Intercompany Settlement	160,846.00
K12 MANAGEMENT INC	OLS, Materials, Computers, Support Services, Technology	126,680.96
California Virtual Academy @ Maricopa	Intercompany Settlement	48,794.00
California Virtual Academy @ Kings	Intercompany Settlement	33,358.00
California Virtual Academy @ Sutter	Intercompany Settlement	31,898.00
State Board of Equalization	Sales Tax	30,000.00
Rids Brother Company Inc	Transportation Services	16,379.00
Pine Hill School	NPS Placement	9,683.00
Spectrum Center, Inc	Special Education Contracted Services	6,091.25
E-Therapy Intermediate, INC	Special Education Contracted Services	4,246.02
Communicology, Inc., DBA, TeleSesh	Special Education Contracted Services	4,146.67
Anchor Counseling & Education Solutions	Special Education Contracted Services	4,107.31
Augmentative Communications Solutions	Special Education Contracted Services	3,777.50
Green Hasson & Janks LLP	Audit Fees & Professional Services	3,296.00
National TeleTherapy Resources, a Speech Pathology Corp.	Special Education Contracted Services	2,393.03
California Teachers Association	Union Dues	2,232.00
Virtual Technologies Group	Computer equip. & installation	2,088.10
Grace Speech Therapy Corp.	SLP IEP Attendance	2,009.00
MK Innovations Inc dba The Silly Room	Special Education Contracted Services	1,935.00
Christy Bock dba Cornerstone Educational Solutions	Special Education Contracted Services	1,912.33
Arc Speech Pathology Network DBA Arc Therapy Network	Special Education Contracted Services	1,809.75
Christopher Chaidez dba Upward Bound School Inc.	Special Education Contracted Services	1,630.02
Speech Guy, LLC	Special Education Contracted Services	1,248.75
Accrediting Commission for Schools	Annual Accreditation Membership Fee	1,230.00
Effectual Educational Consulting Service	Special Education Services	1,210.00
El Paseo Children's Center, Inc.	Special Education Contracted Services	1,180.00
PrentGraf Ltd dba TalkPath Live	Special Education Contracted Services	1,175.13
Axis Teletherapy	Special Education Contracted Services - Speech Report Reviews	888.71
Chase Boyle dba Snow Counseling	Special Education Contracted Services	765.00
EMHSports USA, Inc	Special Education Contracted Services	720.00
TinyEYE Technology Corporation	Special Education Contracted Services	662.67
The Stepping Stones Group LLC	Special Education Contracted Services	614.75
PresenceLearning, Inc.	Special Education Contracted Services - Speech and Language Therapy	352.15
Sunny Kids Therapy, Inc.	Special Education Contracted Services	276.25
Vista Center for the Blind and Visually Impaired	Special Education Contracted Services - Vision Therapy Services	256.25
TheraStaffers	Special Education Contracted Services - Speech and Language Therapy	242.00
The Miri Center. A Professional Psychological Corporation	Special Education Contracted Services	132.50
A1 Speech Therapy, Inc.	Special Education Contracted Services	128.00
Partners in Special Education	Special Education Contracted Services	80.00
SpeechRighter, Inc.	Special Education Contracted Services	67.50
School Pathways LLC	Annual Subscription	52.86
Jabbergym, LLC	Language and Speech Therapy	35.00
Grand Total		1,217,552.87

K12 : SA : Full Financials CA Node : CAVASM
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 #1402 - Partners in Special Education(CAVA @ San Mateo)	Bill	09/12/2024	INV-01097		(80.00)
	Bill Payment	09/13/2024	1402		80.00
					0.00
Bill Payment #1411 - Anchor Counseling & Education Solutions(CAVA@SAN MATEO)	Bill	09/21/2024	INV-07128		(2,298.13)
	Bill	09/21/2024	INV-07147		(75.00)
	Bill Payment	09/23/2024	1411		2,373.13
Bill Payment #1389 - Anchor Counseling & Education Solutions(CAVA@SAN MATEO)	Bill	09/12/2024	INV-07091		(1,578.16)
	Bill	09/12/2024	INV-07109		(112.50)
	Bill	09/12/2024	INV-07114		(43.52)
	Bill Payment	09/13/2024	1389		1,734.18
					0.00
Bill Payment #ACH 09.09.2024, 09.10.2024, 09.25.22024 - Insperty(CAVA@SAN MATEO)	Bill	09/30/2024	SM_SEP'24 PYRL	SM_SEP 2024 Var. PYRL Invs	(332,109.41)
	Bill Payment	09/30/2024	ACH 09.09.2024, 09.10.2024, 09.25.22024	SM_SEP 2024 Var. PYRL Invs	332,109.41
					0.00
Bill Payment #ACH 09.09.2024 (Use Tax) - State Board of Equalization(CAVA@SAN MATEO)	Bill	08/21/2024	SM_AUG 2024_Use Tax	SM_Matris/Comptr Use Tax_AUG 2024	(30,000.00)
	Bill Payment	09/09/2024	ACH 09.09.2024 (Use Tax)	SM_Matris/Comptr Use Tax_AUG 2024 & Adj	30,000.00
Bill Credit #SM_AUG 2024_Use Tax Adj. - State Board of Equalization(CAVA@SAN MATEO)	Bill	08/21/2024	SM_AUG 2024_Use Tax	SM_Matris/Comptr Use Tax_AUG 2024	(137.15)
	Bill Credit	09/09/2024	SM_AUG 2024_Use Tax Adj.	SM_Computer/Materials Use Tax_AUG 2024 Adj.	137.15
					0.00
Bill Payment #1418 - Effectual Educational Consulting Service(CAVA@SAN MATEO)	Bill	09/21/2024	INV-08564		(240.00)
	Bill	09/21/2024	INV-08624		(390.00)
	Bill	09/21/2024	INV-08633		(130.00)
	Bill Payment	09/23/2024	1418		760.00
Bill Payment #1382 - Effectual Educational Consulting Service(CAVA@SAN MATEO)	Bill	09/07/2024	INV-08537		(240.00)
	Bill	09/07/2024	INV-08544		(210.00)
	Bill Payment	09/09/2024	1382		450.00
					0.00
Bill Payment #1412 - Arc Speech Pathology Network DBA Arc Therapy Network(CAVA @ San Mateo)	Bill	09/21/2024	INV-00884		(762.00)
	Bill Payment	09/23/2024	1412		762.00
Bill Payment #1376 - Arc Speech Pathology Network DBA Arc Therapy Network(CAVA @ San Mateo)	Bill	09/07/2024	INV-00867		(1,047.75)
	Bill Payment	09/09/2024	1376		1,047.75
					0.00
Bill Payment #1421 - Pine Hill School(CAVA @ San Mateo)	Bill	09/21/2024	2425-08-CAVA		(9,683.00)
	Bill Payment	09/23/2024	1421		9,683.00
					0.00
Bill Payment #1428 - Virtual Technologies Group(CAVA@SAN MATEO)	Bill	09/21/2024	211165		(1,041.55)
	Bill Payment	09/23/2024	1428		1,041.55
Bill Payment #1409 - Virtual Technologies Group(CAVA@SAN MATEO)	Bill	09/12/2024	211087		(1,046.55)
	Bill Payment	09/13/2024	1409		1,046.55
					0.00
Bill Payment #1398 - Green Hasson & Janks LLP(CAVA@SAN MATEO)	Bill	09/12/2024	94651		(3,296.00)
	Bill Payment	09/13/2024	1398		3,296.00
					0.00
Bill Payment #1423 - Rids Brother Company Inc(CAVA @ San Mateo)	Bill	09/21/2024	1431		(16,379.00)
	Bill Payment	09/23/2024	1423		16,379.00
					0.00
Bill Payment #1410 - A1 Speech Therapy, Inc.(CAVA@SAN MATEO)	Bill	09/21/2024	INV-00335		(128.00)
	Bill Payment	09/23/2024	1410		128.00
					0.00
Bill Payment #1396 - EMHSports USA, Inc(CAVA @ San Mateo)	Bill	09/12/2024	INV-03717		(360.00)
	Bill	09/12/2024	INV-03718		(360.00)
	Bill Payment	09/13/2024	1396		720.00
					0.00
Bill Payment #1400 - MK Innovations Inc dba The Silly Room(CAVA @ San Mateo)	Bill	09/12/2024	INV-00641		(1,935.00)
	Bill Payment	09/13/2024	1400		1,935.00
					0.00
Bill Payment #1424 - Speech Guy, LLC(CAVA @ San Mateo)	Bill	09/21/2024	INV-01106		(187.50)
	Bill Payment	09/23/2024	1424		187.50
Bill Payment #1404 - Speech Guy, LLC(CAVA @ San Mateo)	Bill	09/12/2024	INV-01089		(512.00)
	Bill Payment	09/13/2024	1404		512.00
Bill Payment #1386 - Speech Guy, LLC(CAVA @ San Mateo)	Bill	09/07/2024	INV-01079		(549.25)
	Bill Payment	09/09/2024	1386		549.25
					0.00
Bill Payment #1375 - Accrediting Commission for Schools(CAVA@SAN MATEO)	Bill	09/07/2024	1324705		(1,230.00)
	Bill Payment	09/09/2024	1375		1,230.00
					0.00
Bill Payment #1391 - Axis Teletherapy(CAVA @ San Mateo)	Bill	09/12/2024	INV-00789		(45.71)
	Bill	09/12/2024	INV-00829		(25.00)
	Bill Payment	09/13/2024	1391		70.71
Bill Payment #1377 - Axis Teletherapy(CAVA @ San Mateo)	Bill	09/07/2024	INV-00793		(45.50)
	Bill	09/07/2024	INV-00800		(47.00)
	Bill	09/07/2024	INV-00812		(725.50)
	Bill Payment	09/09/2024	1377		818.00

K12 : SA : Full Financials CA Node : CAVASM
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 #1378 - California Teachers Association(CAVA@SAN MATEO)	Bill	09/07/2024	Union Dues - 082024		(2,232.00)
	Bill Payment	09/09/2024	1378		2,232.00
					0.00
Bill Payment #1414 - Christopher Chaidez dba Upward Bound School Inc.(CAVA @ San Mateo)	Bill	09/21/2024	INV-00583		(1,086.68)
	Bill Payment	09/23/2024	1414		1,086.68
					(543.34)
Bill Payment #1379 - Christopher Chaidez dba Upward Bound School Inc.(CAVA @ San Mateo)	Bill	09/07/2024	INV-00562		543.34
	Bill Payment	09/09/2024	1379		0.00
					(928.74)
Bill Payment #1416 - Communicology, Inc., DBA, TeleSesh(CAVA @ San Mateo)	Bill	09/21/2024	INV-00055		(287.50)
	Bill	09/21/2024	INV-00068		(1,035.21)
	Bill	09/21/2024	INV-00077		2,251.45
	Bill Payment	09/23/2024	1416		(841.47)
Bill Payment #1393 - Communicology, Inc., DBA, TeleSesh(CAVA @ San Mateo)	Bill	09/12/2024	INV-00015		(938.75)
	Bill	09/12/2024	INV-00033		1,780.22
	Bill Payment	09/13/2024	1393		(115.00)
Bill Payment #1380 - Communicology, Inc., DBA, TeleSesh(CAVA @ San Mateo)	Bill	09/07/2024	INV-00005		115.00
	Bill Payment	09/09/2024	1380		0.00
					(397.51)
Bill Payment #1417 - E-Therapy Intermediate, INC(CAVA @ San Mateo)	Bill	09/21/2024	INV-07841		(3,377.51)
	Bill	09/21/2024	INV-07869		3,775.02
	Bill Payment	09/23/2024	1417		(124.00)
Bill Payment #1394 - E-Therapy Intermediate, INC(CAVA @ San Mateo)	Bill	09/12/2024	INV-07814		124.00
	Bill Payment	09/13/2024	1394		(347.00)
Bill Payment #1381 - E-Therapy Intermediate, INC(CAVA @ San Mateo)	Bill	09/07/2024	INV-07805		347.00
	Bill Payment	09/09/2024	1381		0.00
					(461.25)
Bill Payment #1419 - Grace Speech Therapy Corp.(CAVA @ San Mateo)	Bill	09/21/2024	INV-00975		(133.25)
	Bill	09/21/2024	INV-00990		(184.50)
	Bill	09/21/2024	INV-00999		779.00
	Bill Payment	09/23/2024	1419		(235.75)
Bill Payment #1397 - Grace Speech Therapy Corp.(CAVA @ San Mateo)	Bill	09/12/2024	INV-00929		(307.50)
	Bill	09/12/2024	INV-00943		(164.00)
	Bill	09/12/2024	INV-00951		(61.50)
	Bill	09/12/2024	INV-00959		768.75
	Bill Payment	09/13/2024	1397		(461.25)
Bill Payment #1383 - Grace Speech Therapy Corp.(CAVA @ San Mateo)	Bill	09/07/2024	INV-00918		461.25
	Bill Payment	09/09/2024	1383		0.00
					(52.86)
Bill Payment #1384 - School Pathways LLC(CAVA@SAN MATEO)	Bill	09/07/2024	140-INV7295		52.86
	Bill Payment	09/09/2024	1384		0.00
					(6,091.25)
Bill Payment #1385 - Spectrum Center, Inc(CAVA @ San Mateo)	Bill	09/07/2024	7/31/2024		6,091.25
	Bill Payment	09/09/2024	1385		0.00
					(111.00)
Bill Payment #1426 - The Stepping Stones Group LLC(CAVA @ San Mateo)	Bill	09/21/2024	INV-00480		(207.75)
	Bill	09/21/2024	INV-00490		318.75
	Bill Payment	09/23/2024	1426		(148.00)
Bill Payment #1407 - The Stepping Stones Group LLC(CAVA @ San Mateo)	Bill	09/12/2024	INV-00471		148.00
	Bill Payment	09/13/2024	1407		(148.00)
Bill Payment #1387 - The Stepping Stones Group LLC(CAVA @ San Mateo)	Bill	09/07/2024	INV-00462		148.00
	Bill Payment	09/09/2024	1387		0.00
					(62.00)
Bill Payment #1408 - TheraStaffers(CAVA @ San Mateo)	Bill	09/12/2024	INV-00578		62.00
	Bill Payment	09/13/2024	1408		(180.00)
Bill Payment #1388 - TheraStaffers(CAVA @ San Mateo)	Bill	09/07/2024	INV-00541		180.00
	Bill Payment	09/09/2024	1388		0.00
					(3,777.50)
Bill Payment #1390 - Augmentative Communications Solutions(CAVA @ San Mateo)	Bill	09/12/2024	INV-00470		3,777.50
	Bill Payment	09/13/2024	1390		0.00
					(60.00)
Bill Payment #1413 - Chase Boyle dba Snow Counseling(CAVA @ San Mateo)	Bill	09/21/2024	INV-00383		(60.00)
	Bill	09/21/2024	INV-00396		120.00
	Bill Payment	09/23/2024	1413		(465.00)
Bill Payment #1392 - Chase Boyle dba Snow Counseling(CAVA @ San Mateo)	Bill	09/12/2024	INV-00360		(120.00)
	Bill	09/12/2024	INV-00372		(60.00)
	Bill	09/12/2024	INV-00377		645.00
	Bill Payment	09/13/2024	1392		0.00
					(1,180.00)
Bill Payment #1395 - El Paseo Children's Center, Inc.(CAVA @ San Mateo)	Bill	09/12/2024	INV-01077		1,180.00

K12 : SA : Full Financials CA Node : CAVASM
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 #1395 - El Paseo Children's Center, Inc.(CAVA @	Bill Payment	09/13/2024	1395		1,180.00
					0.00
Bill Payment #1399 - Jabbergym, LLC(CAVA @ San Mateo)	Bill	09/12/2024	INV-00052		(35.00)
	Bill Payment	09/13/2024	1399		35.00
					0.00
Bill Payment #1420 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ San Mateo)	Bill	09/21/2024	INV-07034		(59.00)
	Bill	09/21/2024	INV-07035		(325.00)
	Bill	09/21/2024	INV-07036		(66.50)
	Bill	09/21/2024	INV-07041		(33.25)
	Bill	09/21/2024	INV-07039		(278.07)
	Bill	09/21/2024	INV-07040		(158.75)
	Bill	09/21/2024	INV-07101		(59.00)
	Bill Payment	09/23/2024	1420		979.57
Bill Payment #1401 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ San Mateo)	Bill	09/12/2024	INV-06845		(776.63)
	Bill	09/12/2024	INV-06892		(636.83)
	Bill Payment	09/13/2024	1401		1,413.46
Amount Unapplied - Bill Payment #1420 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ San Mateo)					0.00
					0.00
Bill Payment #1403 - PrentGraf Ltd dba TalkPath Live(CAVA @ San Mateo)	Bill	09/12/2024	INV-00886		(1,175.13)
	Bill Payment	09/13/2024	1403		1,175.13
					0.00
Bill Payment #1405 - Sunny Kids Therapy, Inc.(CAVA @ San Mateo)	Bill	09/12/2024	INV-00478		(113.75)
	Bill	09/12/2024	INV-00479		(162.50)
	Bill Payment	09/13/2024	1405		276.25
					0.00
Bill Payment #1406 - The Miri Center. A Professional Psychological Corporation(CAVA @ San Mateo)	Bill	09/12/2024	INV-00452		(65.00)
	Bill	09/12/2024	INV-00456		(67.50)
	Bill Payment	09/13/2024	1406		132.50
					0.00
Bill Payment #1415 - Christy Bock dba Cornerstone Educational Solutions(CAVA @ San Mateo)	Bill	09/21/2024	INV-00466		(1,912.33)
	Bill Payment	09/23/2024	1415		1,912.33
					0.00
Bill Payment #1422 - PresenceLearning, Inc.(CAVA @ San Mateo)	Bill	09/21/2024	INV-08839		(105.80)
	Bill	09/21/2024	INV-08862		(246.35)
	Bill Payment	09/23/2024	1422		352.15
					0.00
Bill Payment #1425 - SpeechRighter, Inc.(CAVA@SAN MATEO)	Bill	09/21/2024	INV-00311		(67.50)
	Bill Payment	09/23/2024	1425		67.50
					0.00
Bill Payment #1427 - TinyEYE Technology Corporation(CAVA @ San Mateo)	Bill	09/21/2024	INV-00569		(662.67)
	Bill Payment	09/23/2024	1427		662.67
					0.00
Bill Payment #1429 - Vista Center for the Blind and Visually Impaired(CAVA @ San Mateo)	Bill	09/21/2024	INV-00094		(256.25)
	Bill Payment	09/23/2024	1429		256.25
					0.00
Bill Payment #ACH 09.25.2024 - K12 MANAGEMENT INC	Bill	07/18/2024	INV-003-15674 _ SM-Jun.24-SS&T	INV-003-15674 _ SM-Jun.24-SS&T	(79,476.20)
	Bill	07/23/2024	INV-003-15727 SM-Jun.24-Lease	INV-003-15727 SM-Jun.24-Lease	(2,709.13)
	Bill	07/30/2024	INV-003-15849 _ SM-Jul.24-COM	INV-003-15849 _ SM-Jul.24-COM	(28,265.00)
	Bill	06/13/2024	INV-003-15318 _ SM-Jun24-OLS	INV-003-15318 _ SM-Jun24-OLS	(10,070.63)
	Bill	06/25/2024	INV-003-15630 _ SM-Jun.24-TchrOLS	INV-003-15630 _ SM-Jun.24-TchrOLS	(6,160.00)
	Bill Payment	09/25/2024	ACH 09.25.2024	SEP 2024 K12 Payment	126,680.96
Bill Credit #CM-003-1596 _ SM-Jul-Aug.24-COM - K12 MANAGEMENT INC	Bill	07/30/2024	INV-003-15849 _ SM-Jul.24-COM	INV-003-15849 _ SM-Jul.24-COM	(1,190.00)
	Bill Credit	09/23/2024	CM-003-1596 _ SM-Jul-Aug.24-COM	CM-003-1596 _ SM-Jul-Aug.24-COM	1,190.00
					0.00
Bill Payment #1430 - California Virtual Academy @ Kings(CAVA@SAN MATEO)	Bill	09/25/2024	SM_Interco SEP'24_KI	Intercompany Settlement SEP 2024	(33,358.00)
	Bill Payment	09/25/2024	1430	Intercompany Settlement SEP 2024	33,358.00
					0.00
Bill Payment #1431 - California Virtual Academy @ Los Angeles(CAVA@SAN MATEO)	Bill	09/25/2024	SM_Interco SEP'24_LA	Intercompany Settlement SEP 2024	(374,813.00)
	Bill Payment	09/25/2024	1431	Intercompany Settlement SEP 2024	374,813.00
					0.00
Bill Payment #1432 - California Virtual Academy @ Maricopa(CAVA @ San Mateo)	Bill	09/25/2024	SM_Interco SEP'24_MA	Intercompany Settlement SEP 2024	(48,794.00)
	Bill Payment	09/25/2024	1432	Intercompany Settlement SEP 2024	48,794.00
					0.00
Bill Payment #1433 - California Virtual Academy @ San Diego(CAVA@SAN MATEO)	Bill	09/25/2024	SM_Interco SEP'24_SD	Intercompany Settlement SEP 2024	(160,846.00)
	Bill Payment	09/25/2024	1433	Intercompany Settlement SEP 2024	160,846.00
					0.00
Bill Payment #1434 - California Virtual Academy @ Sutter(CAVA@SAN MATEO)	Bill	09/25/2024	SM_Interco SEP'24_SU	Intercompany Settlement SEP 2024	(31,898.00)
	Bill Payment	09/25/2024	1434	Intercompany Settlement SEP 2024	31,898.00
					0.00
					0.00
Total					1,217,552.87

Transaction Summary
CAVA @ San Mateo

Vendor	Amount
Document Tracking Services	3,609.90
Zoom Video Communications, Inc.	1,064.51
DW Educational Research, Inc	821.70
Smile From The Inside, Inc.	753.08
Robert Half Inc.	677.97
Reading Horizons	666.74
Barrington Staffing Services	635.50
AppleOne Employment Services	548.35
UPS	514.35
Pitney Bowes Bank Inc Purchase Power	458.36
Solution Tree	451.45
Integration Inc.	421.77
City Printing Graphics	394.56
FusionPlus Inc	376.54
Speech Guy, LLC	263.13
DataBasics, Inc.	239.93
Amazon	232.97
Law Offices of Young, Minney & Corr, LLP	227.56
Crisis Prevention Institute	176.25
The Back Room Inc	172.71
Supreme Facility Services, Inc.	165.18
De Lage Landen Financial Services Inc.	157.79
Effectual Educational Consulting Service	148.01
Southern California Edison	137.55
AT&T Mobility	126.96
Vogue Sign Company	117.83
Bill.com	112.61
Comm-Core	102.51
Verizon Wireless	85.99
Certified Languages International	76.22
Quill Corporation	52.81
The Silly Room	49.35
Green Hasson & Janks LLP	40.27
Pitney Bowes Global Financial Services	38.38
ULINE	35.91
Augmentative Communications Solutions	34.16
Golf N' Stuff Group Sales	31.87
Doctors Wellness Company LLC dba WellnessMart MD	31.13
Carmen Gomez Ruiz	30.12
Everon, LLC	26.38
NASSP	23.37
AXIS Teletherapy	21.38

Transaction Summary
CAVA @ San Mateo

Vendor	Amount
Waste Management	21.11
Sparkletts	15.33
Western Exterminator Company	12.53
Paper Recycling & Shredding	10.84
Little Caesars	9.87
Grand Total	14,422.76

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3007	August	600.00	30.12
	Operations and Housekeeping Services Total					600.00	30.12
Carmen Gomez Ruiz Total						600.00	30.12
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 581644	August (8/22)	108.00	5.42
				LLC 582612	September (9/05)	108.00	5.42
	Office Expense Total					216.00	10.84
Paper Recycling & Shredding Total						216.00	10.84
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073Y68E344	August (8/24)	1,338.73	67.21
				LLC 000073Y68E354	August (8/31)	2,253.60	113.14
				LLC 000073Y68E364	September (9/07)	2,138.27	107.35
				LLC 000073Y68E374	September (9/14)	1,976.30	99.22
			280 SPED	LLC 0000V9159W344	August (8/24)	646.83	30.39
				LLC 0000V9159W354	August (8/31)	857.62	40.30
				LLC 0000V9159W364	September (9/07)	623.29	29.29
				LLC 0000V9159W374	September (9/14)	584.04	27.44
	Shipping Total					10,418.68	514.35
UPS Total						10,418.68	514.35
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6961250-0283-7	September	167.38	8.40
				LLC 6961266-0283-3	September	253.00	12.70
	Operations and Housekeeping Services Total					420.38	21.11
Waste Management Total						420.38	21.11
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 43941	August (8/18)	1,278.82	64.20
				LLC 43960	August (8/25)	2,967.51	148.99
				LLC 43981	September (9/01)	3,231.92	162.26
				LLC 44004	September (9/08)	2,327.16	116.84
			280 SPED	LLC 43941	August (8/18)	756.38	35.54
				LLC 43989	September (9/01)	1,265.98	59.48
				LLC 44004	September (9/08)	1,025.60	48.19
	Outside Service Total					12,853.37	635.50
Barrington Staffing Services Total						12,853.37	635.50
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1014	September	7,500.00	376.54
	Outside Service-General Total					7,500.00	376.54
FusionPlus Inc Total						7,500.00	376.54
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	154.50
				LLC 12087	September (9/06)	2,942.50	0.00
			280 SPED	LLC 11936	September (9/06)	1,367.50	73.06
	Legal Fees Total					7,065.00	227.56
Law Offices of Young, Minney & Corr, LLP Total						7,065.00	227.56
Document Tracking Services	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	410 SUPP - Transcripts 320 Supp- ELD Services	LLC FT9306535 LLC T-930650076	August August	1,925.00	400.00
						16,072.59	3,209.90
	Outside Service-General Total					17,997.59	3,609.90
Document Tracking Services Total						17,997.59	3,609.90
Verizon Wireless	Telephone - Administration Telephone - Administration Total	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9973003637	August	1,712.67	85.99
						1,712.67	85.99
Verizon Wireless Total						1,712.67	85.99
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	76.22
	Outside Service-General Total					2,898.00	76.22
Certified Languages International Total						2,898.00	76.22
Comm-Core	Communications Communications Total	53801 Phone & Internet Expense : Telephone	101 General	LLC 1091790	September	2,041.72	102.51
						2,041.72	102.51
Comm-Core Total						2,041.72	102.51
Supreme Facility Services, Inc.	Operations and Housekeeping Services Operations and Housekeeping Services Total	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 4086	September	3,290.00	165.18
						3,290.00	165.18
Supreme Facility Services, Inc. Total						3,290.00	165.18
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	111-5792404-6013058	August	309.71	15.55
				111-7607258-3828246	August	23.37	1.17
				111-8068477-2307417	August	86.02	4.32
				111-6219620-2117030	August	69.61	3.49
				111-4525302-1982631	August	19.28	0.97
				111-7496625-4557831	August	27.85	1.40

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	111-1377552-3496266	August	71.29	3.58
				111-7342983-4425038	August	25.72	1.29
				111-4122506-8319414	August	16.29	0.82
				111-7206429-8240246	September	84.98	4.27
				111-5858623-3337817	September	11.03	0.55
				111-5122939-0521845	September	44.85	2.25
				111-2522348-7283454	September	44.63	2.24
				111-4881125-3402623	September	62.12	3.12
				111-4099992-2625039	September	343.16	17.23
				111-8346159-5025007	September	58.38	2.93
				111-6482284-5148212	September	207.27	10.41
				111-5797405-7325059	September	21.44	1.08
				111-2213587-5226614	September	536.83	26.95
				111-9014714-1501822	September	32.69	1.64
				111-5235603-8627447	September	16.90	0.85
				111-9996339-5438647	September	350.74	17.61
				111-0422777-4613059	September	52.14	2.62
				112-3970578-9955444	September	33.86	1.70
				112-8038656-8742644	September	128.64	6.46
				112-7310834-2845858	September	712.46	35.77
112-0172660-8663422	September	87.50	4.39				
112-3288450-3346612	September	686.32	34.46				
112-6322199-5946603	September	297.05	14.91				
112-7449466-3791452	September	178.23	8.95				
Office Expense Total						4,640.36	232.97
Amazon Total						4,640.36	232.97
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 40444157	September (9/06)	1,051.91	52.81
						Office Expense Total	1,051.91
Quill Corporation Total						1,051.91	52.81
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 80557846671578	September	772.22	38.77
				082824	September (9/10)	1,756.68	88.19
				LLC 3291974901	September (9/10)	1,756.68	88.19
Communications Total						3,440.00	172.71
AT&T Mobility Total						3,440.00	172.71
The Back Room Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-3149	August	3,440.00	172.71
						Outside Service-General Total	3,440.00
The Back Room Inc Total						3,440.00	172.71
AppleOne Employment Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6935149	August (8/17)		
				LLC 01-6939137	August (8/24)	2,881.20	144.65
				LLC 01-6944661	August (8/31)	2,881.20	144.65
				LLC 01-6949380	September (9/07)	2,296.17	115.28
				Outside Service Total		10,922.18	548.35
AppleOne Employment Services Total						10,922.18	548.35
Doctors Wellness Company LLC dba WellnessMart MD	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-4873	August	620.00	31.13
						Outside Service-General Total	620.00
Doctors Wellness Company LLC dba WellnessMart MD Total						620.00	31.13
Bill.com	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	24098454062	September	1,410.00	112.61
						Dues and Memberships Total	1,410.00
Bill.com Total						1,410.00	112.61
Southern California Edison	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681 091124	August	2,739.66	137.55
						Utilities Total	2,739.66
Southern California Edison Total						2,739.66	137.55

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM
		56313 Program Fees & Other Instructional : Program Fees - Professional Development				5,600.00	451.45
Solution Tree	Teacher Training		630 Title III	LLC 5307227	August (8/26)		
	Teacher Training Total					5,600.00	451.45
Solution Tree Total						5,600.00	451.45
De Lage Landen Financial Services Inc.	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 83010406	September	2,588.36	129.95
	Equipment Rental Expense			LLC 83052785	September (9/16)	554.50	27.84
	Equipment Rental Expense Total					3,142.86	157.79
De Lage Landen Financial Services Inc. Total						3,142.86	157.79
DataBasics, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0813713	September	4,778.95	239.93
	Outside Service-General Total					4,778.95	239.93
DataBasics, Inc. Total						4,778.95	239.93
Pitney Bowes Bank Inc Purchase Power	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 8000-9090-1005-2145 091624	September	9,129.75	458.36
	Postage Total					9,129.75	458.36
Pitney Bowes Bank Inc Purchase Power Total						9,129.75	458.36
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 090124	September (9/01)	305.27	15.33
	Office Expense Total					305.27	15.33
Sparkletts Total						305.27	15.33
Smile From The Inside, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 2206	September (9/01)	15,000.00	753.08
	Outside Service-General Total					15,000.00	753.08
Smile From The Inside, Inc. Total						15,000.00	753.08
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 67422552	September (9/04)	249.60	12.53
	Operations and Housekeeping Services Total					249.60	12.53
Western Exterminator Company Total						249.60	12.53
						535.96	26.91
Robert Half Inc.	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 63959179	August (8/09)		
				LLC 63985201	August (8/16)	1,395.64	70.07
				LLC 64005105	August (8/23)	1,519.30	76.28
				LLC 64005208	August (8/23)	1,278.40	64.18
				LLC 64015188	August (8/23)	319.60	16.05
				LLC 64021034	August (8/30)	1,598.00	80.23
				LLC 64021037	August (8/30)	1,598.00	80.23
				LLC 64059052	September (9/06)	1,278.20	64.17
				LLC 64059054	September (9/06)	1,278.40	64.18
				LLC 64053213	September (9/06)	1,102.01	55.33
				LLC 64087082	September (9/13)	1,600.40	80.35
	Outside Service Total					13,503.91	677.97
Robert Half Inc. Total						13,503.91	677.97
Reading Horizons	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC INV71195	September (9/03)	14,190.00	666.74
	Non K12 Curriculum Total					14,190.00	666.74
Reading Horizons Total						14,190.00	666.74
						1,661.84	78.08
Crisis Prevention Institute	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC WO17587942	August (8/28)		
				LLC NAIN-108421	September (9/04)	1,661.84	78.08
	Non K12 Curriculum Total					3,323.68	156.17
						200.00	10.04
	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	101 General	LLC NAIN-102927	August (8/12)		
				LLC NAIN-104510	August (8/17)	200.00	10.04
	Teacher Training Total					400.00	20.08
Crisis Prevention Institute Total						3,723.68	176.25
Effectual Educational Consulting Service	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 12616	July (7/31)	3,150.00	148.01
	Subagreements for Services Total					3,150.00	148.01
Effectual Educational Consulting Service Total						3,150.00	148.01
NASSP	Prepaid Other	13514 Prepaid Other	330 SUPP - Engagement	LLC 9001779728	January (1/14)	385.00	11.69
				LLC 9001779729	January (1/14)	385.00	11.69
	Prepaid Other Total					770.00	23.37
NASSP Total						770.00	23.37
Everon, LLC	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 156097249	August (8/16)	75.00	3.77
				LLC 156309956	September (9/04)	450.38	22.61
	Operations and Housekeeping Services Total					525.38	26.38
Everon, LLC Total						525.38	26.38
						1,550.00	34.16
Augmentative Communications Solutions	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC INV-0718	August (8/19)		

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM
Augmentative Communications Solutions	Subagreements for Services Total					1,550.00	34.16
Augmentative Communications Solutions Total						1,550.00	34.16
AXIS Teletherapy	Subagreements for Services Subagreements for Services Total	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 3000	July (7/31)	455.00	21.38
AXIS Teletherapy Total						455.00	21.38
DW Educational Research, Inc	Non K12 Curriculum Non K12 Curriculum Total	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	101 General	LLC 2151	August (8/29)	11,000.00	821.70
DW Educational Research, Inc Total						11,000.00	821.70
Golf N' Stuff Group Sales	School Event School Event Total	56328 Program Fees & Other Instructional : Program Fees - School Events Expense	330 SUPP - Engagement	LLC 2178	July (7/11)	1,050.00	31.87
Golf N' Stuff Group Sales Total						1,050.00	31.87
Integration Inc.	Postage Postage Total	54301 Postage & Delivery Expense : Postage	101 General	LLC 2408153	August (8/31)	5,036.27	252.85
	Printing Expense Printing Expense Total	52801 Office Supplies Expense : Business Expense/Printing & Reproduction	101 General	LLC 2408153	August (8/31)	3,364.55	168.92
Integration Inc. Total						8,400.82	421.77
Pitney Bowes Global Financial Services	Office Expense Office Expense Total	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 1025958647 LLC 3106814827	August (8/28) August (8/30)	162.99 601.53	8.18 30.20
Pitney Bowes Global Financial Services Total						764.52	38.38
City Printing Graphics	Printing Expense Printing Expense Total	52801 Office Supplies Expense : Business Expense/Printing & Reproduction	101 General	LLC 24-31787 LLC 24-31788 LLC 24-31789	September (9/09) September (9/09) September (9/09)	10.73 6,467.18 568.43	0.00 362.68 31.88
City Printing Graphics Total						7,046.34	394.56
Green Hasson & Janks LLP	Accounting Fees Accounting Fees Total	56321 Program Fees & Other Instructional : Program Fees - Accounting	101 General	LLC 94660	August (8/24)	718.00	40.27
Green Hasson & Janks LLP Total						718.00	40.27
Speech Guy, LLC	Teacher Training Teacher Training Total	56313 Program Fees & Other Instructional : Program Fees - Professional Development	280 SPED	LLC TCUSD2407	September (9/02)	5,600.00	263.13
Speech Guy, LLC Total						5,600.00	263.13
ULINE	Office Expense Office Expense Total	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 182858061	September (9/09)	715.19	35.91
ULINE Total						715.19	35.91
Vogue Sign Company	Office Expense Office Expense Total	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 2408064	August (8/31)	2,347.00	117.83
Vogue Sign Company Total						2,347.00	117.83
The Silly Room	Subagreements for Services Subagreements for Services Total	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC MK_176	September (9/02)	1,050.40	49.35
The Silly Room Total						1,050.40	49.35
Zoom Video Communications, Inc.	Prepaid Other Prepaid Other Total	13514 Prepaid Other	480 SUPP - Student Training	LLC INV273470184	September (9/18)	40,475.00	1,064.51
Zoom Video Communications, Inc. Total						40,475.00	1,064.51
Little Caesars	Office Expense Office Expense Total	52802 Office Supplies Expense : Office Supplies - COS	101 General	978	September	196.54	9.87
Little Caesars Total						196.54	9.87
Grand Total						249,804.63	14,422.76

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

Vendor	Description	Total
Insperty	PEO - Payroll Services and HR Admin Services provider	351,997.86
K12 MANAGEMENT INC	OLS, Materials, Computers, Support Services, Technology	190,199.39
California Virtual Academy @ Los Angeles	Intercompany Settlement	137,381.00
California Virtual Academy @ San Diego	Intercompany Settlement	78,254.00
Jefferson Elem School District	Supervisory Oversight, Administrative and Other Services	70,980.16
California Virtual Academy @ San Joaquin	Intercompany Settlement	38,643.00
Rids Brother Company Inc	Transportation Services	24,486.00
School Pathways LLC	Annual Subscription	14,283.28
Pine Hill School	NPS Placement	13,813.50
State Board of Equalization	Sales Tax	11,395.00
Anchor Counseling & Education Solutions	Special Education Contracted Services	10,714.15
Christy Bock dba Cornerstone Educational Solutions	Special Education Contracted Services	9,359.23
Effectual Educational Consulting Service	Special Education Services	8,565.00
E-Therapy Intermediate, INC	Special Education Contracted Services	7,290.06
Green Hasson & Janks LLP	Audit Fees & Professional Services	5,768.00
Spectrum Center, Inc	Special Education Contracted Services	4,914.71
Communicology, Inc., DBA, TeleSesh	Special Education Contracted Services	4,782.01
California Teachers Association	Union Dues	4,340.00
AXIS Teletherapy	Special Education Contracted Services - Speech Report Reviews	4,308.78
Anova Education and Behavior Consultation	Special Education Contracted Services	4,158.15
National TeleTherapy Resources, a Speech Pathology Corp.	Special Education Contracted Services	3,735.41
Kinship Academy	NPS placement	3,600.00
El Paseo Children's Center, Inc.	Special Education Contracted Services	3,400.30
Christopher Chaidez dba Upward Bound School Inc.	Special Education Contracted Services	2,926.70
Arc Speech Pathology Network DBA Arc Therapy Network	Special Education Contracted Services	2,759.21
PrentGraf Ltd dba TalkPath Live	Special Education Contracted Services	2,415.25
MK Innovations Inc dba The Silly Room	Special Education Contracted Services	2,385.00
EMHSports USA, Inc	Special Education Contracted Services	2,160.00
Grace Speech Therapy Corp.	SLP IEP Attendance	1,973.13
TinyEYE Technology Corporation	Special Education Contracted Services	1,460.67
Adapted Child's Play	Special Education Contracted Services	1,000.00
PresenceLearning, Inc.	Special Education Contracted Services - Speech and Language Therapy	964.33
Chase Boyle dba Snow Counseling	Special Education Contracted Services	915.00
Bay Area SpeechWorks	Special Education Contracted Services	846.00
Specialized Therapy Services Inc	Special Education Contracted Services	757.50
Vista Center for the Blind and Visually Impaired	Special Education Contracted Services - Vision Therapy Services	717.50
TheraStaffers	Special Education Contracted Services - Speech and Language Therapy	707.83
Speech Guy, LLC	Special Education Contracted Services	703.50
The Stepping Stones Group LLC	Special Education Contracted Services	703.00
Bridge The Gap Sped, LLC	Special Education Contracted Services	678.75
Sunny Kids Therapy, Inc.	Special Education Contracted Services	536.25
Amazon Capital Services	Staff Office Supplies	459.31
The Miri Center. A Professional Psychological Corporation	Special Education Contracted Services	416.24
Kadient, LLC	Special Education Contracted Services	389.25
Augmentative Communications Solutions	Special Education Contracted Services	320.00
SpeechRighter, Inc.	Special Education Contracted Services	236.25
A1 Speech Therapy, Inc.	Special Education Contracted Services	224.00
Oxford Consulting Services	Special Education Contracted Services	187.00
Deaf and Hard of Hearing Educational Solutions, Inc.	Special Education Contracted Services	84.58
Partners in Special Education	Special Education Contracted Services	80.00
Jabbergym, LLC	Language and Speech Therapy	35.00
Grand Total		1,033,410.24

K12 : SA : Full Financials CA Node : CAVASM
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 #1445 - Partners in Special Education(CAVA @ San Mateo)	Bill	10/04/2024	INV-01105		(80.00)
	Bill Payment	10/07/2024	1445		80.00
					0.00
Bill Payment #1498 - Anchor Counseling & Education Solutions(CAVA@SAN MATEO)	Bill	10/25/2024	INV-07227		(187.50)
	Bill	10/25/2024	INV-07252		(243.75)
	Bill	10/25/2024	INV-07234		(1,442.01)
	Bill	10/25/2024	INV-07208		(3,933.05)
	Bill Payment	10/25/2024	1498		5,806.31
Bill Payment #1454 - Anchor Counseling & Education Solutions(CAVA@SAN MATEO)	Bill	10/10/2024	INV-07177		(337.50)
	Bill	10/10/2024	INV-07158		(3,543.35)
	Bill	10/10/2024	INV-07195		(1,026.99)
	Bill Payment	10/11/2024	1454		4,907.84
Amount Unapplied - Bill Payment #1498 - Anchor Counseling & Education Solutions(CAVA@SAN MATEO)					0.00
					0.00
Bill Payment #ACH 10.09.24, 10.10.24, 10.24.24 - Insperty(CAVA@SAN MATEO)	Bill	10/28/2024	SM_OCT'24 PYRL	SM_OCT 2024 Var. PYRL Invs	(351,997.86)
	Bill Payment	10/29/2024	ACH 10.09.24, 10.10.24, 10.24.24	SM_OCT 2024 Var. PYRL Invs	351,997.86
					0.00
Bill Payment #ACH 10.30.2024 - State Board of Equalization(CAVA@SAN MATEO)	Bill	09/27/2024	SM_SEP'24_Use Tax	SM_Matrls/Comptr Use Tax_SEP 2024	(11,395.00)
	Bill Payment	10/30/2024	ACH 10.30.2024	SM_Matrls/Comptr Use Tax_SEP 2024 & Adj.	11,395.00
Bill Credit #SM_SEP'24_Use Tax Qtr. End Adj. - State Board of Equalization(CAVA@SAN MATEO)	Bill	09/27/2024	SM_SEP'24_Use Tax	SM_Matrls/Comptr Use Tax_SEP 2024	(2,391.88)
	Bill Credit	10/30/2024	SM_SEP'24_Use Tax Qtr. End Adj.	SM_Matrls/Comptr Use Tax_SEP 2024 Qtr. End Adj.	2,391.88
					0.00
Bill Payment #1505 - Effectual Educational Consulting Service(CAVA@SAN MATEO)	Bill	10/25/2024	INV-08912		(2,950.00)
	Bill	10/25/2024	INV-08924		(960.00)
	Bill	10/25/2024	INV-08947		(2,650.00)
	Bill Payment	10/25/2024	1505		6,560.00
Bill Payment #1485 - Effectual Educational Consulting Service(CAVA@SAN MATEO)	Bill	10/17/2024	INV-08898		(65.00)
	Bill	10/17/2024	INV-08907		(330.00)
	Bill	10/17/2024	INV-08916		(390.00)
	Bill Payment	10/17/2024	1485		785.00
Bill Payment #1462 - Effectual Educational Consulting Service(CAVA@SAN MATEO)	Bill	10/10/2024	INV-08819		(500.00)
	Bill	10/10/2024	INV-08805		(150.00)
	Bill Payment	10/11/2024	1462		650.00
Bill Payment #1441 - Effectual Educational Consulting Service(CAVA@SAN MATEO)	Bill	10/04/2024	INV-08663		(420.00)
	Bill	10/04/2024	INV-08666		(150.00)
	Bill Payment	10/07/2024	1441		570.00
					0.00
Bill Payment #1499 - Arc Speech Pathology Network DBA Arc Therapy Network(CAVA @ San Mateo)	Bill	10/25/2024	INV-00919		(883.71)
	Bill Payment	10/25/2024	1499		883.71
Bill Payment #1437 - Arc Speech Pathology Network DBA Arc Therapy Network(CAVA @ San Mateo)	Bill	10/04/2024	INV-00902		(1,875.50)
	Bill Payment	10/07/2024	1437		1,875.50
					0.00
Bill Payment #1490 - Pine Hill School(CAVA @ San Mateo)	Bill	10/17/2024	2425-09-CAVA		(13,813.50)
	Bill Payment	10/17/2024	1490		13,813.50
					0.00
Bill Payment #1507 - Green Hasson & Janks LLP(CAVA@SAN MATEO)	Bill	10/25/2024	96408		(5,768.00)
	Bill Payment	10/25/2024	1507		5,768.00
					0.00
Bill Payment #1510 - Rids Brother Company Inc(CAVA @ San Mateo)	Bill	10/25/2024	1436		(24,486.00)
	Bill Payment	10/25/2024	1510		24,486.00
					0.00
Bill Payment #1435 - A1 Speech Therapy, Inc.(CAVA@SAN MATEO)	Bill	10/04/2024	INV-00339		(224.00)
	Bill Payment	10/07/2024	1435		224.00
					0.00
Bill Payment #1486 - EMHSports USA, Inc(CAVA @ San Mateo)	Bill	10/17/2024	INV-03764		(1,440.00)
	Bill Payment	10/17/2024	1486		1,440.00
Bill Payment #1464 - EMHSports USA, Inc(CAVA @ San Mateo)	Bill	10/10/2024	INV-03750		(720.00)
	Bill Payment	10/11/2024	1464		720.00
					0.00
Bill Payment #1469 - MK Innovations Inc dba The Silly Room(CAVA @ San Mateo)	Bill	10/10/2024	INV-00655		(2,385.00)
	Bill Payment	10/11/2024	1469		2,385.00
					0.00
Bill Payment #1512 - Speech Guy, LLC(CAVA @ San Mateo)	Bill	10/25/2024	INV-01152		(320.50)
	Bill Payment	10/25/2024	1512		320.50
Bill Payment #1492 - Speech Guy, LLC(CAVA @ San Mateo)	Bill	10/17/2024	INV-01132		(62.50)
	Bill Payment	10/17/2024	1492		62.50
Bill Payment #1473 - Speech Guy, LLC(CAVA @ San Mateo)	Bill	10/10/2024	INV-01120		(320.50)
	Bill Payment	10/11/2024	1473		320.50
					0.00
Bill Payment #1456 - Axis Teletherapy(CAVA @ San Mateo)	Bill	10/10/2024	INV-00871		(47.00)
	Bill	10/10/2024	INV-00879		(46.00)
	Bill	10/10/2024	INV-00884		(45.20)

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Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #1456 - Axis Teletherapy(CAVA @ San Mateo)	Bill	10/10/2024	INV-00854		(322.50)
	Bill	10/10/2024	INV-00855		(236.00)
	Bill	10/10/2024	INV-00927		(876.83)
	Bill	10/10/2024	INV-00929		(1,930.00)
	Bill	10/10/2024	INV-00928		(734.75)
	Bill	10/10/2024	INV-00946		(25.00)
	Bill	10/10/2024	INV-00894		(45.50)
	Bill Payment	10/11/2024	1456		4,308.78
					0.00
Bill Payment #1439 - California Teachers Association(CAVA@SAN MATEO)	Bill	10/04/2024	Union Dues - 092024		(4,340.00)
	Bill Payment	10/07/2024	1439		4,340.00
					0.00
Bill Payment #1502 - Christopher Chaldez dba Upward Bound School Inc.(CAVA @ San Mateo)	Bill	10/25/2024	INV-00625		(613.34)
	Bill Payment	10/25/2024	1502		613.34
Bill Payment #1482 - Christopher Chaldez dba Upward Bound School Inc.(CAVA @ San Mateo)	Bill	10/17/2024	INV-00614		(543.34)
	Bill Payment	10/17/2024	1482		543.34
Bill Payment #1457 - Christopher Chaldez dba Upward Bound School Inc.(CAVA @ San Mateo)	Bill	10/10/2024	INV-00604		(613.34)
	Bill	10/10/2024	INV-00595		(1,086.68)
	Bill	10/10/2024	INV-00606		(70.00)
	Bill Payment	10/11/2024	1457		1,770.02
					(0.00)
Amount Unapplied - Bill Payment #1457 - Christopher Chaldez dba Upward Bound School Inc.(CAVA @ San Mateo)					(0.00)
					(45.00)
Bill Payment #1503 - Communicology, Inc., DBA, TeleSesh(CAVA @ San Mateo)	Bill	10/25/2024	INV-00215		(854.08)
	Bill	10/25/2024	INV-00202		(80.50)
	Bill	10/25/2024	INV-00191		(646.47)
	Bill	10/25/2024	INV-00169		(45.00)
	Bill	10/25/2024	INV-00182		1,671.05
	Bill Payment	10/25/2024	1503		(825.02)
Bill Payment #1483 - Communicology, Inc., DBA, TeleSesh(CAVA @ San Mateo)	Bill	10/17/2024	INV-00154		825.02
	Bill Payment	10/17/2024	1483		(1,111.05)
Bill Payment #1459 - Communicology, Inc., DBA, TeleSesh(CAVA @ San Mateo)	Bill	10/10/2024	INV-00122		(778.14)
	Bill	10/10/2024	INV-00101		(396.75)
	Bill	10/10/2024	INV-00112		2,285.94
	Bill Payment	10/11/2024	1459		(0.00)
Amount Unapplied - Bill Payment #1503 - Communicology, Inc., DBA, TeleSesh(CAVA @ San Mateo)					(0.00)
					(3,453.17)
Bill Payment #1504 - E-Therapy Intermediate, INC(CAVA @ San Mateo)	Bill	10/25/2024	INV-07934		3,453.17
	Bill Payment	10/25/2024	1504		(90.00)
Bill Payment #1484 - E-Therapy Intermediate, INC(CAVA @ San Mateo)	Bill	10/17/2024	INV-07936		(446.25)
	Bill	10/17/2024	INV-07966		536.25
	Bill Payment	10/17/2024	1484		(3,300.64)
Bill Payment #1461 - E-Therapy Intermediate, INC(CAVA @ San Mateo)	Bill	10/10/2024	INV-07902		3,300.64
	Bill Payment	10/11/2024	1461		0.00
Bill Payment #1506 - Grace Speech Therapy Corp.(CAVA @ San Mateo)	Bill	10/25/2024	INV-01124		(51.25)
	Bill	10/25/2024	INV-01138		(205.00)
	Bill	10/25/2024	INV-01151		(51.25)
	Bill	10/25/2024	INV-01168		(276.75)
	Bill Payment	10/25/2024	1506		584.25
					(112.75)
Bill Payment #1487 - Grace Speech Therapy Corp.(CAVA @ San Mateo)	Bill	10/17/2024	INV-01098		(61.50)
	Bill	10/17/2024	INV-01110		(61.50)
	Bill	10/17/2024	INV-01130		235.75
	Bill Payment	10/17/2024	1487		(82.00)
Bill Payment #1465 - Grace Speech Therapy Corp.(CAVA @ San Mateo)	Bill	10/10/2024	INV-01052		(174.25)
	Bill	10/10/2024	INV-01069		(92.25)
	Bill	10/10/2024	INV-01078		(92.25)
	Bill	10/10/2024	INV-01027		(312.63)
	Bill	10/10/2024	INV-01043		753.38
	Bill Payment	10/11/2024	1465		(276.75)
Bill Payment #1443 - Grace Speech Therapy Corp.(CAVA @ San Mateo)	Bill	10/04/2024	INV-01007		(123.00)
	Bill	10/04/2024	INV-01019		399.75
	Bill Payment	10/07/2024	1443		0.00
Bill Payment #1472 - School Pathways LLC(CAVA@SAN MATEO)	Bill	10/10/2024	140-INV7559		(14,283.28)
	Bill Payment	10/11/2024	1472		14,283.28
					0.00
Bill Payment #1447 - Spectrum Center, Inc(CAVA @ San Mateo)	Bill	10/04/2024	INV-00005889		(4,914.71)
	Bill Payment	10/07/2024	1447		4,914.71
					0.00
Bill Payment #1514 - The Stepping Stones Group LLC(CAVA @ San Mateo)	Bill	10/25/2024	INV-00527		(296.00)
	Bill Payment	10/25/2024	1514		296.00

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Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #1475 - The Stepping Stones Group LLC(CAVA @ San Mateo)	Bill	10/10/2024	INV-00514		(259.00)
	Bill Payment	10/11/2024	1475		259.00
Bill Payment #1450 - The Stepping Stones Group LLC(CAVA @ San Mateo)	Bill	10/04/2024	INV-00501		(148.00)
	Bill Payment	10/07/2024	1450		148.00
					0.00
Bill Payment #1515 - TheraStaffers(CAVA @ San Mateo)	Bill	10/25/2024	INV-00614		(304.83)
	Bill Payment	10/25/2024	1515		304.83
Bill Payment #1476 - TheraStaffers(CAVA @ San Mateo)	Bill	10/10/2024	INV-00600		(248.00)
	Bill Payment	10/11/2024	1476		248.00
Bill Payment #1451 - TheraStaffers(CAVA @ San Mateo)	Bill	10/04/2024	INV-00585		(155.00)
	Bill Payment	10/07/2024	1451		155.00
					0.00
Bill Payment #1455 - Augmentative Communications Solutions(CAVA @ San Mateo)	Bill	10/10/2024	INV-00492		(320.00)
	Bill Payment	10/11/2024	1455		320.00
					0.00
Bill Payment #1501 - Chase Boyle dba Snow Counseling(CAVA @ San Mateo)	Bill	10/25/2024	INV-00433		(135.00)
	Bill	10/25/2024	INV-00445		(60.00)
	Bill	10/25/2024	INV-00426		(60.00)
	Bill Payment	10/25/2024	1501		255.00
Bill Payment #1481 - Chase Boyle dba Snow Counseling(CAVA @ San Mateo)	Bill	10/17/2024	INV-00401		(480.00)
	Bill	10/17/2024	INV-00414		(120.00)
	Bill	10/17/2024	INV-00422		(60.00)
	Bill Payment	10/17/2024	1481		660.00
					0.00
Bill Payment #1463 - El Paseo Children's Center, Inc.(CAVA @ San Mateo)	Bill	10/10/2024	INV-01103		(837.33)
	Bill Payment	10/11/2024	1463		837.33
Bill Payment #1442 - El Paseo Children's Center, Inc.(CAVA @ San Mateo)	Bill	10/04/2024	INV-01089		(2,562.97)
	Bill Payment	10/07/2024	1442		2,562.97
					0.00
Bill Payment #1466 - Jabbergym, LLC(CAVA @ San Mateo)	Bill	10/10/2024	INV-00059		(35.00)
	Bill Payment	10/11/2024	1466		35.00
					0.00
Bill Payment #1508 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ San Mateo)	Bill	10/25/2024	INV-07516		(29.50)
	Bill	10/25/2024	INV-07517		(243.50)
	Bill	10/25/2024	INV-07518		(99.75)
	Bill	10/25/2024	INV-07519		(129.25)
	Bill	10/25/2024	INV-07520		(265.94)
	Bill Payment	10/25/2024	1508		767.94
Bill Payment #1489 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ San Mateo)	Bill	10/17/2024	INV-07454		(243.50)
	Bill	10/17/2024	INV-07455		(33.25)
	Bill Payment	10/17/2024	1489		276.75
Bill Payment #1470 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ San Mateo)	Bill	10/10/2024	INV-07293		(59.00)
	Bill	10/10/2024	INV-07294		(325.00)
	Bill	10/10/2024	INV-07295		(116.38)
	Bill	10/10/2024	INV-07296		(29.50)
	Bill	10/10/2024	INV-07297		(140.44)
	Bill	10/10/2024	INV-07298		(125.50)
	Bill	10/10/2024	INV-07299		(56.50)
	Bill	10/10/2024	INV-07402		(192.00)
	Bill	10/10/2024	INV-07403		(99.75)
	Bill	10/10/2024	INV-07404		(62.75)
	Bill	10/10/2024	INV-07405		(140.44)
	Bill	10/10/2024	INV-07406		(125.50)
	Bill Payment	10/11/2024	1470		1,472.76
Bill Payment #1444 - National TeleTherapy Resources, a Speech Pathology Corp.(CAVA @ San Mateo)	Bill	10/04/2024	INV-07153		(195.75)
	Bill	10/04/2024	INV-07154		(59.00)
	Bill	10/04/2024	INV-07155		(87.78)
	Bill	10/04/2024	INV-07157		(158.75)
	Bill	10/04/2024	INV-07158		(103.74)
	Bill	10/04/2024	INV-07218		(59.00)
	Bill	10/04/2024	INV-07219		(62.75)
	Bill	10/04/2024	INV-07220		(140.44)
	Bill	10/04/2024	INV-07221		(125.50)
	Bill	10/04/2024	INV-07222		(33.25)
	Bill	10/04/2024	INV-07238		(192.00)
	Bill Payment	10/07/2024	1444		1,217.96
					0.00
Bill Payment #1471 - PrentGraf Ltd dba TalkPath Live(CAVA @ San Mateo)	Bill	10/10/2024	INV-00908		(2,415.25)
	Bill Payment	10/11/2024	1471		2,415.25
					0.00
Bill Payment #1513 - Sunny Kids Therapy, Inc.(CAVA @ San Mateo)	Bill	10/25/2024	INV-00492		(146.25)
	Bill	10/25/2024	INV-00493		(65.00)
	Bill	10/25/2024	INV-00494		(48.75)
	Bill Payment	10/25/2024	1513		260.00
Bill Payment #1494 - Sunny Kids Therapy, Inc.(CAVA @ San Mateo)	Bill	10/17/2024	INV-00491		(81.25)
	Bill Payment	10/17/2024	1494		81.25

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Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #1474 - Sunny Kids Therapy, Inc.(CAVA @ San Mateo)	Bill	10/10/2024	INV-00489		(65.00)
	Bill Payment	10/11/2024	1474		65.00
					(130.00)
Bill Payment #1448 - Sunny Kids Therapy, Inc.(CAVA @ San Mateo)	Bill	10/04/2024	INV-00485		
	Bill Payment	10/07/2024	1448		130.00
					0.00
					(130.00)
Bill Payment #1449 - The Miri Center. A Professional Psychological Corporation(CAVA @ San Mateo)	Bill	10/04/2024	INV-00465		
	Bill	10/04/2024	INV-00475		(286.24)
	Bill Payment	10/07/2024	1449		416.24
					0.00
					(9,359.23)
Bill Payment #1458 - Christy Bock dba Cornerstone Educational Solutions(CAVA @ San Mateo)	Bill	10/10/2024	INV-00479		
	Bill Payment	10/11/2024	1458		9,359.23
					0.00
					(633.04)
Bill Payment #1491 - PresenceLearning, Inc.(CAVA @ San Mateo)	Bill	10/17/2024	INV-08909		
	Bill	10/17/2024	INV-08910		(331.29)
	Bill Payment	10/17/2024	1491		964.33
					0.00
					(236.25)
Bill Payment #1493 - SpeechRighter, Inc.(CAVA@SAN MATEO)	Bill	10/17/2024	INV-00320		
	Bill Payment	10/17/2024	1493		236.25
					0.00
					(1,437.34)
Bill Payment #1477 - TinyEYE Technology Corporation(CAVA @ San Mateo)	Bill	10/10/2024	INV-00579		
	Bill Payment	10/11/2024	1477		1,437.34
					(23.33)
Bill Payment #1452 - TinyEYE Technology Corporation(CAVA @ San Mateo)	Bill	10/04/2024	INV-00574		
	Bill Payment	10/07/2024	1452		23.33
					0.00
					(717.50)
Bill Payment #1516 - Vista Center for the Blind and Visually Impaired(CAVA @ San Mateo)	Bill	10/25/2024	INV-00099		
	Bill Payment	10/25/2024	1516		717.50
					0.00
					(180,619.80)
Bill Payment #ACH 10.23.2024 - K12 MANAGEMENT INC	Bill	07/18/2024	INV-003-15674 _ SM-Jun.24-SS&T	INV-003-15674 _ SM-Jun.24-SS&T	
	Bill	07/30/2024	INV-003-15906 _ SM-Jul.24-MAT	INV-003-15906 _ SM-Jul.24-MAT	(4,079.59)
	Bill	07/30/2024	INV-003-15947 _ SM-Jun.24-TchrOLS	INV-003-15947 _ SM-Jun.24-TchrOLS	(5,500.00)
	Bill Payment	10/23/2024	ACH 10.23.2024	OCT 2024 K12/Stride Payment	190,199.39
					0.00
					(137,381.00)
Bill Payment #1495 - California Virtual Academy @ Los Angeles(CAVA@SAN MATEO)	Bill	10/22/2024	SM_Interco OCT'24_LA	Intercompany Settlement OCT 2024	
	Bill Payment	10/22/2024	1495	Intercompany Settlement OCT 2024	137,381.00
					0.00
					(78,254.00)
Bill Payment #1496 - California Virtual Academy @ San Diego(CAVA@SAN MATEO)	Bill	10/22/2024	SM_Interco OCT'24_SD	Intercompany Settlement OCT 2024	
	Bill Payment	10/22/2024	1496	Intercompany Settlement OCT 2024	78,254.00
					0.00
					(4,158.15)
Bill Payment #1436 - Anova Education and Behavior Consultation(CAVA @ San Mateo)	Bill	10/04/2024	8772296		
	Bill Payment	10/07/2024	1436		4,158.15
					0.00
					(752.00)
Bill Payment #1480 - Bay Area SpeechWorks(CAVA@SAN MATEO)	Bill	10/17/2024	INV-00276		
	Bill Payment	10/17/2024	1480		752.00
					(94.00)
Bill Payment #1438 - Bay Area SpeechWorks(CAVA@SAN MATEO)	Bill	10/04/2024	INV-00273		
	Bill Payment	10/07/2024	1438		94.00
					0.00
					(48.33)
Bill Payment #1460 - Deaf and Hard of Hearing Educational Solutions, Inc.(CAVA @ San Mateo)	Bill	10/10/2024	INV-00018		
	Bill Payment	10/11/2024	1460		48.33
					(36.25)
Bill Payment #1440 - Deaf and Hard of Hearing Educational Solutions, Inc.(CAVA @ San Mateo)	Bill	10/04/2024	INV-00028		
	Bill Payment	10/07/2024	1440		36.25
					0.00
					(547.50)
Bill Payment #1511 - Specialized Therapy Services Inc(CAVA@SAN MATEO)	Bill	10/25/2024	INV-01262		
	Bill Payment	10/25/2024	1511		547.50
					(210.00)
Bill Payment #1446 - Specialized Therapy Services Inc(CAVA@SAN MATEO)	Bill	10/04/2024	INV-01251		
	Bill Payment	10/07/2024	1446		210.00
					0.00
					(67.80)
Bill Payment #1479 - Amazon Capital Services(CAVA @ San Mateo)	Bill	10/17/2024	1QY7-CM3J-VHYI		
	Bill Payment	10/17/2024	1479		67.80
					(65.61)
Bill Payment #1453 - Amazon Capital Services(CAVA @ San Mateo)	Bill	10/08/2024	1TQN-DM6V-KLL7		
	Bill	10/08/2024	1WWP-TRYC-3GKM		(205.65)
	Bill	10/08/2024	1X9P-JN16-4KHV		(120.25)
	Bill Payment	10/11/2024	1453		391.51
					0.00
					(389.25)
Bill Payment #1467 - Radiant, LLC(CAVA @ San Mateo)	Bill	10/10/2024	INV-00152		
	Bill Payment	10/11/2024	1467		389.25
					0.00
					(3,600.00)
Bill Payment #1468 - Kinship Academy(CAVA @ San Mateo)	Bill	10/10/2024	1824		
	Bill Payment	10/11/2024	1468		3,600.00
					0.00
					(1,000.00)
Bill Payment #1478 - Adapted Child's Play(CAVA @ San Mateo)	Bill	10/17/2024	INV-00464		

K12 : SA : Full Financials CA Node : CAVASM
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 #1478 - Adapted Child's Play(CAVA @ San Mateo)	Bill Payment	10/17/2024	1478		1,000.00
					0.00
Bill Payment #1488 - Jefferson Elem School District(CAVA@SAN MATEO)	Bill	10/17/2024	250284		(70,980.16)
	Bill Payment	10/17/2024	1488		70,980.16
					0.00
Bill Payment #1497 - California Virtual Academy @ San Joaquin(CAVA@SAN MATEO)	Bill	10/22/2024	SM_Interco OCT'24_SJ	Intercompany Settlement OCT 2024	(38,643.00)
	Bill Payment	10/22/2024	1497	Intercompany Settlement OCT 2024	38,643.00
					0.00
Bill Payment #1500 - Bridge The Gap Sped, LLC(CAVA @ San Mateo)	Bill	10/25/2024	INV-00205		(362.50)
	Bill	10/25/2024	INV-00220		(316.25)
	Bill Payment	10/25/2024	1500		678.75
					0.00
Bill Payment #1509 - Oxford Consulting Services(CAVA@SAN MATEO)	Bill	10/25/2024	INV-01699		(75.00)
	Bill	10/25/2024	INV-01711		(112.00)
	Bill Payment	10/25/2024	1509		187.00
					0.00
					0.00
Total					1,033,410.24

Transaction Summary
CAVA @ San Mateo

Vendor	Amount
N2Y, LLC	1,143.66
UPS	899.95
Document Tracking Services	796.00
Pitney Bowes Bank Inc Purchase Power	764.11
Smile From The Inside, Inc.	753.08
Barrington Staffing Services	674.78
AppleOne Employment Services	539.76
Robert Half Inc.	508.90
FusionPlus Inc	376.54
Kajeet Inc.	367.17
PAR Inc.	344.72
Solution Tree	250.46
DataBasics, Inc.	226.40
Reading Horizons	206.74
Certified Languages International	176.25
The Back Room Inc	172.71
Supreme Facility Services, Inc.	165.18
Scenario Learning, LLC	143.77
AT&T Mobility	133.13
De Lage Landen Financial Services Inc.	129.95
Southern California Edison	120.06
Amazon	119.72
Quill Corporation	113.29
Bill.com	112.61
UBEO Business Services	110.02
Comm-Core	98.82
Adobe Inc.	92.63
City of Simi Valley	58.07
Green Hasson & Janks LLP	57.76
Everon, LLC	57.36
Ontario Refrigeration	43.33
VC Furniture & Facility Services	42.42
Verizon Wireless	42.28
Dutch Ryan Plumbing	37.35
Orkin	35.90
City Printing Graphics	33.68
AXIS Teletherapy	33.54
Carmen Gomez Ruiz	30.12
CA Secretary of State	25.00
Waste Management	21.11
Sparkletts	17.21
Successories	14.84

Transaction Summary
CAVA @ San Mateo

Vendor	Amount
Western Exterminator Company	12.53
Paper Recycling & Shredding	10.84
Doctors Wellness Company LLC dba WellnessMart MD	9.34
Amazon B2B Prime	6.68
Dropbox	6.02
Smart & Final	3.44
Zoom Video Communications, Inc.	0.03
Dropbox Cashback	(1.20)
Grand Total	10,138.06

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3008	September	600.00	30.12
	Operations and Housekeeping Services Total					600.00	30.12
Carmen Gomez Ruiz Total						600.00	30.12
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 583667	September (9/19)	108.00	5.42
	Office Expense			LLC 584743	October (10/03)	108.00	5.42
	Office Expense Total					216.00	10.84
Paper Recycling & Shredding Total						216.00	10.84
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073Y68E384	September (9/21)	1,974.11	99.11
				LLC 000073Y68E394	September (9/28)	1,622.91	81.48
				LLC 000073Y68E404	October (10/05)	5,942.69	298.36
				LLC 000073Y68E414	October (10/12)	4,749.34	238.44
				LLC 000073Y68E424	October (10/19)	958.03	48.10
			280 SPED	LLC 0000V9159W384	September (9/21)	543.58	25.54
				LLC 0000V9159W394	September (9/28)	636.31	29.90
				LLC 0000V9159W404	October (10/05)	671.22	31.54
				LLC 0000V9159W414	October (10/12)	738.49	34.70
				LLC 0000V9159W424	October (10/19)	272.04	12.78
	Shipping Total					18,108.72	899.95
UPS Total						18,108.72	899.95
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6996633-0283-3	October	167.38	8.40
	Operations and Housekeeping Services			LLC 6996649-0283-9	October	253.00	12.70
	Operations and Housekeeping Services Total					420.38	21.11
Waste Management Total						420.38	21.11
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 44025	September (9/15)	1,859.96	93.38
				LLC 44047	September (9/22)	1,769.71	88.85
				LLC 44068	September (9/29)	1,865.45	93.66
				LLC 44087	October (10/06)	1,201.33	60.31
				LLC 44110	October (10/13)	1,851.17	92.94
				LLC 44143	October (10/20)	1,293.06	64.92
			280 SPED	LLC 44025	September (9/15)	1,282.00	60.24
				LLC 44047	September (9/22)	1,282.32	60.25
				LLC 44068	September (9/29)	1,282.00	60.24
	Outside Service Total					13,687.00	674.78
Barrington Staffing Services Total						13,687.00	674.78
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1015	October	7,500.00	376.54
	Outside Service-General					7,500.00	376.54
FusionPlus Inc Total						7,500.00	376.54
Document Tracking Services	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	410 SUPP - Transcripts 320 Supp - ELD Services	LLC FT9306536 LLC T-930650077	September September	15,750.00 17,473.58	400.00 796.00
	Outside Service-General					15,898.58	396.00
	Outside Service-General Total					17,473.58	796.00
Document Tracking Services Total						17,473.58	796.00
Verizon Wireless	Telephone - Administration Telephone - Administration Total	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9975422324	September	842.19	42.28
	Telephone - Administration Telephone - Administration Total					842.19	42.28
Verizon Wireless Total						842.19	42.28
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	176.25
	Outside Service-General					3,128.25	176.25
Certified Languages International Total						3,128.25	176.25
Comm-Core	Communications Communications Total	53801 Phone & Internet Expense : Telephone	101 General	LLC 1093395	October	1,968.22	98.82
	Communications Communications Total					1,968.22	98.82
Comm-Core Total						1,968.22	98.82
Supreme Facility Services, Inc.	Operations and Housekeeping Services Operations and Housekeeping Services Total	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 4122	October	3,290.00	165.18
	Operations and Housekeeping Services Operations and Housekeeping Services Total					3,290.00	165.18
Supreme Facility Services, Inc. Total						3,290.00	165.18
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	111-6621083-7878626	October	62.21	3.12
				111-7322771-1246606	October	0.00	0.00
				111-7091949-1288269	October	41.39	2.08
				111-3616025-6854602	October	29.43	1.48
				111-9189400-1253813	October	623.96	31.33
				111-5827520-4281814	October	29.43	1.48
				113-6688151-4847449	October	17.15	0.86
				113-1396308-8969064	October	192.78	9.68

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM				
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	113-8164025-1772228	October	543.72	27.30				
				113-0612071-5876200	October	55.41	2.78				
				113-0289147-0364207	October	40.74	2.05				
				111-2181114-0882642	October	428.95	21.54				
				113-8727555-1738648	October	96.04	4.82				
				113-5841378-9217810	October	126.72	6.36				
				113-4707895-7685065	October	85.97	4.32				
				112-3805023-6525815	October	10.71	0.54				
				Office Expense Total						2,384.61	119.72
				Amazon Total						2,384.61	119.72
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 40650719	September (9/18)	161.95	8.13				
				LLC 40205043	August (8/22)	242.92	12.20				
				LLC 40253534	August (8/26)	444.98	22.34				
				LLC 40866346	October (10/01)	1,285.37	64.53				
				LLC 40866625	October (10/01)	121.27	6.09				
Office Expense Total						2,256.49	113.29				
Quill Corporation Total						2,256.49	113.29				
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 80557846671578	October	894.96	44.93				
				092824	October						
Communications Total						1,756.68	88.19				
AT&T Mobility Total						2,651.64	133.13				
The Back Room Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-3219	September	3,440.00	172.71				
				Outside Service-General Total						3,440.00	172.71
The Back Room Inc Total						3,440.00	172.71				
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	158.36				
				LLC 01-6962323	October (10/02)	1,768.32	88.78				
				LLC 01-6966078	October (10/09)	1,473.60	73.98				
				LLC 01-6971221	October (10/12)	1,473.60	73.98				
Outside Service Total						10,750.97	539.76				
AppleOne Employment Services Total						10,750.97	539.76				
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	9.34				
				Outside Service-General Total						186.00	9.34
Doctors Wellness Company LLC dba WellnessMart MD Total						186.00	9.34				
Bill.com	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	24108803716	October	1,410.00	112.61				
				Dues and Memberships Total						1,410.00	112.61
Bill.com Total						1,410.00	112.61				
Southern California Edison	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681	September	2,391.38	120.06				
				101024	September						
Utilities Total						2,391.38	120.06				
Southern California Edison Total						2,391.38	120.06				
Solution Tree	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	160 EDUEFF	LLC S309105	September (9/19)	1,920.00	143.12				
				LLC S309737	September (9/27)	3,360.00	250.46				
Teacher Training Total						3,360.00	250.46				
Solution Tree Total						3,360.00	250.46				
De Lage Landen Financial Services Inc.	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 83143050	October	2,588.36	129.95				
				Equipment Rental Expense Total						2,588.36	129.95
De Lage Landen Financial Services Inc. Total						2,588.36	129.95				
DataBasics, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0813842	October	4,509.45	226.40				
				Outside Service-General Total						4,509.45	226.40
DataBasics, Inc. Total						4,509.45	226.40				
Pitney Bowes Bank Inc Purchase Power	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 8000-9090-1005-	October	15,219.75	764.11				
				2145 101624	October						
Postage Total						15,219.75	764.11				
Pitney Bowes Bank Inc Purchase Power Total						15,219.75	764.11				
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 092924	September (9/29)	342.74	17.21				
				Office Expense Total						342.74	17.21
Sparkletts Total						342.74	17.21				
Smile From The Inside, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 2207	October	15,000.00	753.08				
				Outside Service-General Total						15,000.00	753.08

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM				
						15,000.00	753.08				
Smile From The Inside, Inc.	Outside Service-General Total						15,000.00	753.08			
Smile From The Inside, Inc. Total						15,000.00	753.08				
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 68628566	October (10/02)	249.60	12.53				
Operations and Housekeeping Services Total						249.60	12.53				
Western Exterminator Company Total						249.60	12.53				
Robert Half Inc.	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 64100784	September (9/20)	810.00	40.67				
						LLC 64106884	September (9/20)	1,601.20	80.39		
						LLC 64127734	September (9/27)	1,800.00	90.37		
						LLC 64131338	September (9/27)	1,600.40	80.35		
						LLC 64167463	October (10/04)	1,598.80	80.27		
						LLC 64182148	October (10/11)	1,203.30	60.41		
						LLC 64208764	October (10/18)	10,136.39	508.90		
Outside Service Total						10,136.39	508.90				
Robert Half Inc. Total						10,136.39	508.90				
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	206.74				
Non K12 Curriculum Total						4,400.00	206.74				
Reading Horizons Total						4,400.00	206.74				
Everon, LLC	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 156369400	October	419.61	21.07				
						LLC 156557369	September (9/26)	303.35	15.23		
						LLC 156698865	October (10/08)	419.61	21.07		
Operations and Housekeeping Services Total						1,142.57	57.36				
Everon, LLC Total						1,142.57	57.36				
AXIS Teletherapy	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	160 EDUEFF	LLC 100	October (10/07)	520.00	33.54				
Teacher Training Total						520.00	33.54				
AXIS Teletherapy Total						520.00	33.54				
City Printing Graphics	Printing Expense	52801 Office Supplies Expense : Business Expense/Printing & Reproduction	101 General	LLC 24-31845	October (10/01)	252.04	0.00				
						LLC 24-31846	October (10/01)	600.60	33.68		
Printing Expense Total						852.64	33.68				
City Printing Graphics Total						852.64	33.68				
Green Hasson & Janks LLP	Accounting Fees	56321 Program Fees & Other Instructional : Program Fees - Accounting	101 General	LLC 96095	September (9/28)	1,030.00	57.76				
Accounting Fees Total						1,030.00	57.76				
Green Hasson & Janks LLP Total						1,030.00	57.76				
Zoom Video Communications, Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	480 SUPP - Student Training	LLC INV277508569	October (10/18)	1.00	0.03				
Non K12 Curriculum Total						1.00	0.03				
Zoom Video Communications, Inc. Total						1.00	0.03				
Kajeet Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I	LLC INV35540	September (9/14)	9,538.37	367.17				
Non K12 Curriculum Total						9,538.37	367.17				
Kajeet Inc. Total						9,538.37	367.17				
N2Y, LLC	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC INV-1087269	September (9/27)	14,578.87	778.89				
Non K12 Curriculum Total						14,578.87	778.89				
						56334 Program Fees & Other Instructional : Program Fees - Non K12 Teacher Materials	280 SPED	LLC INV-1087331	September (9/30)	974.24	0.00
						LLC INV-1087332	September (9/30)	974.24	52.05		
						LLC INV-1087333	September (9/30)	975.36	52.11		
						LLC INV-1087334	September (9/30)	978.74	52.29		
						LLC INV-1087335	September (9/30)	978.74	52.29		
						LLC INV-1087336	September (9/30)	985.49	52.65		
						LLC INV-1087337	September (9/30)	965.24	51.57		
						LLC INV-1087338	September (9/30)	969.74	51.81		
						LLC INV-1087349	September (9/30)	1,412.21	0.00		
Materials and Supplies Total						9,214.00	364.77				
N2Y, LLC Total						23,792.87	1,143.66				
Adobe Inc.	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC 2890123683	October (10/01)	1,845.00	92.63				
Dues and Memberships Total						1,845.00	92.63				
Adobe Inc. Total						1,845.00	92.63				
Ontario Refrigeration	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC GW32820M	October (10/01)	863.00	43.33				
Operations and Housekeeping Services Total						863.00	43.33				
Ontario Refrigeration Total						863.00	43.33				
Orkin	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 272873817	October (10/01)	715.00	35.90				

Transaction Details
CAVA @ San Mateo

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	SM
Orkin	Operations and Housekeeping Services Total					715.00	35.90
Orkin Total						715.00	35.90
		56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum				4,737.00	143.77
Scenario Learning, LLC	Non K12 Curriculum Non K12 Curriculum Total		310 SUPP-CRE	LLC INV103173	September (9/30)	4,737.00	143.77
Scenario Learning, LLC Total						4,737.00	143.77
Dutch Ryan Plumbing	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 119	August (8/20)	555.00	27.86
	Operations and Housekeeping Services Total			LLC 136	September (9/16)	189.00	9.49
Dutch Ryan Plumbing Total						744.00	37.35
		56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum				7,336.60	344.72
PAR Inc.	Non K12 Curriculum Non K12 Curriculum Total		280 SPED	LLC IN-00356578	July (7/23)	7,336.60	344.72
PAR Inc. Total						7,336.60	344.72
UBEO Business Services	Equipment Rental Expense Equipment Rental Expense Total	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 4666189	October (10/14)	2,191.41	110.02
UBEO Business Services Total						2,191.41	110.02
VC Furniture & Facility Services	Operations and Housekeeping Services Operations and Housekeeping Services Total	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 2001	September (9/26)	845.00	42.42
VC Furniture & Facility Services Total						845.00	42.42
City of Simi Valley	Utilities Utilities Total	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 70843309	October (10/16)	1,156.59	58.07
City of Simi Valley Total						1,156.59	58.07
Smart & Final	Office Expense Office Expense Total	52802 Office Supplies Expense : Office Supplies - COS	101 General	9242024	September	68.60	3.44
Smart & Final Total						68.60	3.44
Dropbox	Dues and Memberships Dues and Memberships Total	55801 Dues, Memberships & Research Svcs : Memberships	101 General	GDN15N4YPSVS	September	119.88	6.02
Dropbox Total						119.88	6.02
Dropbox Cashback	Dues and Memberships Dues and Memberships Total	55801 Dues, Memberships & Research Svcs : Memberships	101 General	10072024	October	(23.98)	(1.20)
Dropbox Cashback Total						(23.98)	(1.20)
CA Secretary of State	Legal Legal Total	51807 Professional Svcs & Outside Labor : Legal	101 General	8196730	October	175.00	25.00
CA Secretary of State Total						175.00	25.00
Successories	Office Expense Office Expense Total	52802 Office Supplies Expense : Office Supplies - COS	101 General	SO-629682 / S443909	October	295.62	14.84
Successories Total						295.62	14.84
Amazon B2B Prime	Dues and Memberships Dues and Memberships Total	55801 Dues, Memberships & Research Svcs : Memberships	101 General	D01-0906924-6774631	October	132.99	6.68
Amazon B2B Prime Total						132.99	6.68
Grand Total						206,590.88	10,138.06

**TO: CALIFORNIA VIRTUAL ACADEMY AT SAN MATEO
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 San Mateo 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: 3

No: 0

Abstain: 0

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

Name	Aye	No	Abstain	Absent	Moved	Second
Corrie Marquez-Canseco	X				X	
Elena Miles	X					X
Jennifer Larocque	X					

Senate Bill 10 was passed on October 13, 2023.
<https://legiscan.com/CA/text/SB10/id/2845936>

The following was added in the Psychological Trauma section under Safety Risk Process Live Class Crisis.

PROCEDURES FOR PREVENTING OPIOID AND FENTANYL USE AND OVERDOSE

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.
 - Evaluate for signs of an opioid overdose.
 - 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.

Comprehensive School Safety Plan

**2024-2025
School Year**

School: California Virtual Academy at San Mateo
CDS Code: 41-68916-0112284
District: California Virtual Academy at San Mateo
Address: 50 Moreland Ave
Simi Valley, CA 93065
Date of Adoption: December 9, 2024

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 San Mateo 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
- 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 San Mateo 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

Activity Description (i.e. review steps, meetings conducted, approvals, etc)	Date and Time	Attached Document (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	<p>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.</p> <p>Rewrote the Procedures to Prepare for Active Shooters section.</p> <p>Revised the Bomb Threat section and added "Be Prepared for an Active Shooter" brochure to the appendix.</p> <p>Made clarifications to the following sections, Prevention of Sexual Misconduct and Abuse, Disorderly Conduct, Fire on School Grounds, and Motor Vehicle Crash.</p> <p>Updated the Pandemic section so it is more relevant to 2024.</p> <p>Updated Psychological Trauma: Safety Risk Process section because the referral has moved from a form to an online survey.</p>
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	<p>Updated the following sections so they reflect the changes made to the Parent Student Handbook.</p> <p>School Suspension, Expulsion and Mandatory Expulsion Guidelines</p> <p>School Discipline Rules and Consequences</p> <p>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.</p> <p>The Safe Storage of Firearms SB906 letter to families was added as an attachment.</p>

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 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...
 - 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 (shrubbery, 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: _____

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: _____

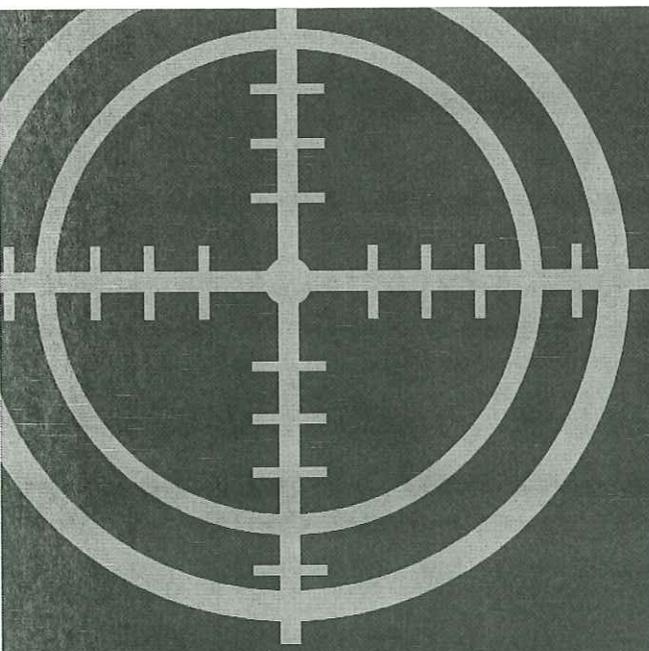
(Adapted from the American Academy of Pediatrics, HEO150)

Please note the following:

ALL MEDICATIONS TO BE ADMINISTRATED 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

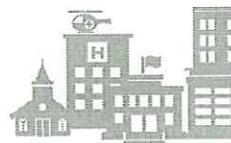


FEMA

FEMA V-1000/March 2018

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

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.



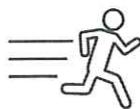
Help law enforcement.



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.



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



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: _____

A. REPORTING PARTY	NAME OF MANDATED REPORTER		TITLE		MANDATED REPORTER CATEGORY		
	REPORTER'S BUSINESS/AGENCY NAME AND ADDRESS			Street	City	Zip	DID MANDATED REPORTER WITNESS THE INCIDENT? <input type="checkbox"/> YES <input type="checkbox"/> NO
	REPORTER'S TELEPHONE (DAYTIME)		SIGNATURE			TODAY'S DATE	
B. REPORT NOTIFICATION	<input type="checkbox"/> LAW ENFORCEMENT <input type="checkbox"/> COUNTY PROBATION		AGENCY				
	<input type="checkbox"/> COUNTY WELFARE / CPS (Child Protective Services)						
	ADDRESS			Street	City	Zip	DATE/TIME OF PHONE CALL
OFFICIAL CONTACTED - NAME AND TITLE					TELEPHONE		
C. VICTIM One report per victim	NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY <input type="checkbox"/>		
	ADDRESS			Street	City	Zip	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		
	VICTIM'S SIBLINGS		NAME		BIRTHDATE	SEX	ETHNICITY
1. _____		3. _____					
2. _____		4. _____					
D. INVOLVED PARTIES PARENTS/GUARDIANS	NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY <input type="checkbox"/>		
	ADDRESS			Street	City	Zip	HOME PHONE BUSINESS PHONE
	NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY <input type="checkbox"/>		
	ADDRESS			Street	City	Zip	HOME PHONE BUSINESS PHONE
SUSPECT	SUSPECT'S NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY <input type="checkbox"/>		
	ADDRESS			Street	City	Zip	TELEPHONE
	OTHER RELEVANT INFORMATION						
E. INCIDENT INFORMATION	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

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.

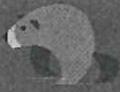
With very limited exceptions, California also makes it a crime for a person to negligently store or leave any firearm, loaded or unloaded, on their premises in a location where the person knows or reasonably should know that a child is likely to gain access to it without the permission of the child's 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



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.

