

California Pacific Charter Schools

Regular Meeting of the Board of Directors

Published on March 7, 2025 at 2:28 PM PST

Date and Time Tuesday March 11, 2025 at 5:00 PM PDT

Location

Holiday Inn Diamond Bar Room: Northgate 101 21725 E Gateway Center Dr. Diamond Bar, CA 91765

Teleconference Location Hilton Garden Inn, Room: Conservatory, 4200 Taylor St, San Diego, CA 92110

Join by telephone or via Zoom conferencing link below: Dial by your location (213) 338 8477 (Los Angeles) (669) 900 6833 (San Jose) Meeting ID: 947-9058-4141

https://cal-pacs-org.zoom.us/j/94790584141

MISSION STATEMENT

CalPac's mission is to support and encourage all students to relentlessly pursue their life goals by providing an accessible and inclusive personalized learning community.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

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Agenda

			Purpose	Presenter	Time
I.	Ор	ening Items			5:00 PM
	Α.	Call the Meeting to Order		Board President	2 m
	В.	Record Attendance		Board President	2 m
		Roll Call: Kelly Wylie, President Dr. Shirley Peterson, Vice President Tanya Rogers, Clerk Bill Howard, Member Jason McFaul, Member			
II.	Ple	dge of Allegiance			5:04 PM
	Α.	Led by Board President or designee.		Board President	2 m
III.	Арј	prove Adopt/Agenda			5:06 PM
	Α.	Agenda	Vote	Board President	2 m
		It is recommended that the Board of Directors ado Meeting on March 11, 2025, as presented.	pt the agenda fo	r the Regular Board	
		Roll Call Vote:			
		Kelly Wylie			
		Dr. Shirley Peterson			

Powered by BoardOnTrack

Tanya Rogers

					Purpose	Presenter	Time
		Bill Howard Jason McFaul Moved by	_Seconded by	Ayes	Nays	_Absent	
IV.	Арр	prove Minutes					5:08 PM
	Α.	Minutes of the Re	egular Board meeting 14, 2025	g that was	Approve Minutes	Board President	2 m
			ed the Board of Direc ary 14, 2025, as prese		e the minutes f	or the Regular Board	
		Roll Call Vote: Kelly Wylie Dr. Shirley Peters Tanya Rogers Bill Howard Jason McFaul					
		Moved by	_ Seconded by	Ayes	Nays	_Absent	
	В.	Minutes of the Re held on February	egular Board meeting 11, 2025	g that was	Approve Minutes	Board President	2 m
			ed the Board of Direc ary 11, 2025, as pres		e the minutes f	or the Regular Board	
		Roll Call Vote: Kelly Wylie Dr. Shirley Peters Tanya Rogers Bill Howard Jason McFaul Moved by	son _ Seconded by	Ayes	Nays	_Absent	
V.	Boa	ard Governance					5:12 PM
	Α.	2025-2026 Board	Meeting Calendar		Vote	Christine Feher	5 m

	Ρι	urpose	Presenter	Time
	It is recommended the Board approve the Board Mee Pacific Charter Schools - Sonoma (#2037), San Diego (#1751) for the 2025-2026 school year.	•		
	Roll Call Vote: Kelly Wylie Dr. Shirley Peterson Tanya Rogers Bill Howard Jason McFaul Moved by Seconded by Ayes	Nays/	Absent	
VI.	Public Comment - Closed Session			
	The public has a right to comment on any items of the close the public will be permitted to comment on any other item under Public Comments/Recognition/Reports.		-	
VII.	Adjourn to Closed Session			5:17 PM
	The Board will consider and may act on any of the Closed	Session mat	ters.	
	Roll Call Vote: Kelly Wylie Dr. Shirley Peterson Tanya Rogers Bill Howard Jason McFaul Moved by Seconded by Ayes Nays	άhse	nt	
		<u> </u>		
	A. Closed Session Di 1. CONFERENCE WITH LEGAL COUNSEL -		Board President	15 m
	(Gov. Code Section 54956.9(d)(1))	EXISTINGL	IIIGATION	
	a. YL v. The Collaborative Charter Services	Organization	, et al.	

			Purpose	Presenter	Time
VIII.	Red	convene Regular Meeting			5:32 PM
	A.	Report out any action that was taken in closed session.	Discuss	Board President	5 m
IX.	Pu	olic Comments/Recognition/Reports			
	righ to a thre min repo que	ase submit a Request to Speak to the Board of Dire at hand side of the Zoom platform. Please state the address prior to the agenda item being called by the ee (3) minutes are to be allotted to any one (1) spea autes on the same subject. This portion of the agend orts to the Board and is not intended to be a questic estions for the Board, please provide the Board Pres administrator will provide answers at a later date.	agenda item nu Board Presiden ker, and no more la is for commen on and answer p	mber that you wish t. Not more than e than twenty (20) its, recognitions and eriod. If you have	
Х.	Со	rrespondence/Proposals/Reports			5:37 PM
	Α.	CalPac School Highlights Presented by C. Feher, Superintendent	Discuss	Christine Feher	5 m
	-				
XI.		nsent			5:42 PM
	mot rem	ns listed under Consent are considered routine and tion. There will be no separate discussion of thes noved from the Consent Calendar upon the requ cussed, and acted upon separately.	e items; howeve	er, any item may be	
	A.	Consent - Business/Financial Services			2 m
		 Check Registers - February 2025 J.P. Morgan Statement - February 2025 Approval of Surplus of Electronic Devices 			
	В.	Consent - Personnel Services			2 m
		1. Approval of Certificated Personnel Report			

					Purpose	Presenter	Time
	C.	Consent - Policy	Development		Vote	Board President	2 m
		Approval of exist	ing board policies re	evised by sta	ff for the 2024	l-2025 school year.	
		Board Policies:	Revised				
		•	e current policies that aw or procedures.	at have been	revised to pro	ovide clarity or alignment	
			ersonnel Services ckground Check Po	licy			
			listed A throug ted by a single mot	-	considered	routine and will be	
		Roll Call Vote:					
		Kelly Wylie					
		Dr. Shirley Peter Tanya Rogers	son				
		Bill Howard					
		Jason McFaul					
			_ Seconded by	Ayes	Nays	Absent	
XII.	Bus	siness/Financial	Services				5:48 PM
	Α.	Approval of Seco	ond Interim Financia	l Report	Vote	Shannon Green	20 m
		California Pacific	ed the Board approv Charter Schools - S for the 2024-25 sch	Sonoma (#20		ncial Report for go (#1758), and Los	
		Roll Call Vote:					
		Kelly Wylie					
		Dr. Shirley Peter	son				
		Tanya Rogers					
		Bill Howard					
		Jason McFaul		۸.	N L.	A h = = = = t	
		wovea by	_ Seconded by	Ayes	nays	ADSENT	

		Purpose	Presenter	Time
В.	Approval of Annual Audit Engagement Services and Tax Services between CliftonLarsonAllen	Vote	Shannon Green	8 m
	(CLA) and California Pacific Charter Schools			

It is recommended the Board approve the annual Audit Engagement Services and the Tax Compliance Statements of Work between CliftonLarsonAllen (CLA) for California Pacific Charter Schools - Sonoma (#2037), San Diego (#1758), and Los Angeles (#1751) for the year ended June 30, 2025.

Audit Engagement Services for the year ended June 30, 2025
Fiscal Year 2025-26 Impact: \$29,500.00

California Pacific Charter - Los Angeles (#1751) \$13,570.00 California Pacific Charter - San Diego (#1758) \$9,882.50 California Pacific Charter - Sonoma (#2037) \$6,047.50

Tax Compliance Services for year ended June 30, 2025 Fiscal Year 2025-26 Impact: \$4,500.00

California Pacific Charter - Los Angeles (#1751)	\$2,070.00
California Pacific Charter - San Diego (#1758)	\$1,507.50
California Pacific Charter - Sonoma (#2037)	\$ 922.50

2025-26 fiscal impact split subject to change based on actual ADA of the schools.

Roll Call Vote:					
Kelly Wylie					
Dr. Shirley Peterse	on				
Tanya Rogers					
Bill Howard					
Jason McFaul					
Moved by	Seconded by	Ayes	Nays	Absent	_

XIII. Calendar

The next regular meeting of the Board of Directors will be held on May 13, 2025.

XIV. Comments

6:16 PM

A. Board Comments Discuss

5 m

					Purpose	Presenter	Time
	В.	Superintendent C	Comments		Discuss		5 m
XV.	Clo	sing Items					6:26 PM
	Α.	Adjourn Meeting			Vote	Board President	2 m
		Roll Call Vote:					
		Kelly Wylie					
		Dr. Shirley Peters	son				
		Tanya Rogers					
		Bill Howard					
		Jason McFaul					
		Moved by	Seconded by	Ayes	Nays	Absent	

FOR MORE INFORMATION

For more information concerning this agenda, contact California Pacific Charter Schools. Telephone: 949-688-7798

Coversheet

Minutes of the Regular Board meeting that was held on January 14, 2025

Section:IV. Approve MinutesItem:A. Minutes of the Regular Board meeting that was held on January 14,2025Purpose:Purpose:Approve MinutesSubmitted by:Related Material:Minutes for Regular Meeting of the Board of Directors on January 14, 2025



California Pacific Charter Schools

Minutes

Regular Meeting of the Board of Directors

Date and Time

Tuesday January 14, 2025 at 5:00 PM

Location

Holiday Inn Diamond Bar Room: Northgate 101 21725 E Gateway Center Dr. Diamond Bar, CA 91765

Teleconference Locations

1850 Peary Way, Livermore, CA 94550 Hilton Garden Inn, Room: Boardroom, 2540 Venture Oaks Way, Sacramento, CA 95833 Hilton Garden Inn, Room: Padre, 4200 Taylor St, San Diego, CA 92110

Join by telephone or via Zoom conferencing link below:

Dial by your location (213) 338 8477 (Los Angeles) (669) 900 6833 (San Jose) Meeting ID: 981-0843-9416

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Directors Present

K. Wylie (remote), S. Peterson (remote), T. Rogers, W. Howard (remote)

Directors Absent

J. McFaul

Guests Present

C. Amador (remote), C. Feher (remote), Carly Berry (remote), Cherie Cahn (remote), D. Carlos, D. Zemmer (remote), Debi Huber (remote), Elizabeth DelConte (remote), G. Chamberlain (remote), Joelene Morasch (remote), S. Green (remote)

I. Opening Items

A. Call the Meeting to Order

K. Wylie called a meeting of the board of directors of California Pacific Charter Schools to order on Tuesday Jan 14, 2025 at 5:00 PM.

B. Record Attendance

II. Pledge of Allegiance

A. Led by Board President or designee.

Pledge of Allegiance led by K. Wylie, Board President.

III. Approve Adopt/Agenda

A. Agenda

T. Rogers made a motion to approve the agenda, as presented.

W. Howard seconded the motion.

The Board agreed to change the order of presentations if needed. The board **VOTED** to approve the motion.

Roll Call

- J. McFaul Absent
- T. Rogers Aye
- K. Wylie Aye
- W. Howard Aye
- S. Peterson Aye

IV. Approve Minutes

A. Minutes of the Regular Board meeting that was held on December 10, 2024

W. Howard made a motion to approve the minutes from Regular Meeting of the Board of Directors on 12-10-24.

S. Peterson seconded the motion.

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

Roll Call

- W. Howard Aye
- T. Rogers Aye
- J. McFaul Absent
- K. Wylie Aye
- S. Peterson Aye

V. Board Governance

A. First Reading of Regular Meeting of the Board of Directors Calendar for 2025-2026

Presented by C. Feher, Superintendent.

VI. Correspondence/Proposals/Reports

A. CalPac School Highlights

Presented by C. Feher, Superintendent.

B. CTE Program Highlights, School Community and Events Presentation

Presented by T. Phipps, D. Huber, E. DelConte, C. Berry, and CalPac students presented CTE Program Highlights and School Community and Events.

C. CliftonLarsonAllen (CLA) Annual Audit Report - Year Ended June 30, 2024 -California Pacific Charter Schools

Presented by S. Green, Director of Fiscal Services

VII. Consent

A. Consent - Business/Financial Services

- 1. Check Registers December 2024
- 2. J.P. Morgan Statement December 2024
- 3. Approval of 2025 IRS Mileage Reimbursement Rate
- 4. Approval of Surplus of Electronic Devices

B. Consent - Personnel Services

- 1. Approval of Certificated Personnel Report
- 2. Approval of Classified Personnel Report
- 3. Approval of Employee Handbook Revisions, Effective January 1, 2025

T. Rogers made a motion to approve all items listed in Consent.

W. Howard seconded the motion.

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

Roll Call

- K. Wylie Aye
- J. McFaul Absent
- S. Peterson Aye
- T. Rogers Aye
- W. Howard Aye

VIII. Business/Financial Services

A. Approval of Commercial Office Building Lease Amendment with A&R Parcel Three

S. Peterson made a motion to approve the Commercial Office Building Lease Amendment with A&R Parcel Three.

W. Howard seconded the motion.

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

Roll Call

- J. McFaul Absent
- S. Peterson Aye
- K. Wylie Aye
- T. Rogers Aye
- W. Howard Aye

B. Approval of Office Furniture

T. Rogers made a motion to the Office Furniture.

S. Peterson seconded the motion.

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

Roll Call

J. McFaul Absent

Roll CallS. PetersonAyeK. WylieAyeW. HowardAyeT. RogersAye

IX. Education/Student Services

A. Approval of 2023-24 School Accountability Report Card (SARC)

S. Peterson made a motion to approve the 2023-24 School Accountability Report Card (SARC).

W. Howard seconded the motion.

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

Roll Call

- T. Rogers Aye
- J. McFaul Absent
- K. Wylie Aye
- W. Howard Aye
- S. Peterson Aye

B. Approval of 2025-26 Instructional Calendar

- T. Rogers made a motion to approve the 2025-26 Instructional Calendar.
- S. Peterson seconded the motion.

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

Roll Call

- K. Wylie Aye
- W. Howard Aye
- S. Peterson Aye
- J. McFaul Absent
- T. Rogers Aye

C. Approval of TK-5th and 6-12th Grade Curriculum Adoption and Agreements

T. Rogers made a motion to approve the TK-5th and 6-12th Grade Curriculum Adoption and Agreements.

W. Howard seconded the motion.

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

Roll Call

- S. Peterson Aye
- T. Rogers Aye
- K. Wylie Aye
- J. McFaul Absent
- W. Howard Aye

X. Comments

A. Board Comments

The Board praised CTE's presentation and the students' enthusiasm. They thanked the staff for their work. The Board mentioned that their thoughts and prayers were with the fire victims. They hoped CalPac families were safe.

B. Superintendent Comments

C. Feher echoed concerns for student and staff safety, emphasizing the need for support for those affected by fires. She acknowledged Board Appreciation Month and thanked the Board for their contribution to CalPac's success. C. Feher is looking forward to a productive 2025.

XI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:54 PM.

Respectfully Submitted, K. Wylie

Documents used during the meeting

- 25-26 Board Meeting Calendar.pdf
- CTE Board Presentation 2024-25.pdf.pdf
- December 24-25 School Highlights Los Angeles.pdf
- December 24-25 School Highlights San Diego.pdf
- December 24-25 School Highlights Sonoma.pdf
- California Pacific Charter Schools 2024 Signed Final Report and Financial Statements.pdf
- California Pacific Charter Schools 2024 Signed Final Governance Communication.pdf
- CalPac-LA Check Register December 2024.pdf
- CalPac-SD Check Register December 2024.pdf
- · CalPac-SO Check Register December 2024.pdf
- J.P. Morgan Statement Dec 31 2024.pdf
- BUS Approval of 2025 IRS Mileage Reimbursement Rate.pdf
- Surplus of Electronic Devices for January 2025.pdf
- 2025 Employee Handbook Revisions 1.2025 Summary.docx.pdf

- Employee Handbook JANUARY 2025.docx.pdf
- CA Pacific Charter Schools Expansion Amendment.pdf
- CalPac Office Furniture Quote 01.2025.pdf
- SARC Board Presentation 23-24.pdf
- 2024 School Accountability Report Card Los Angeles.pdf
- 2024 School Accountability Report Card San Diego.pdf
- 2024 School Accountability Report Card Sonoma.pdf
- CalPac 2025-2026 Instructional Calendar.pdf
- Curriculum Committee Update Presentation.pdf
- CalPac Bright Thinker 25.28.pdf
- CalPac EdgeEX 25.28.pdf

FOR MORE INFORMATION

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Coversheet

Minutes of the Regular Board meeting that was held on February 11, 2025

Section:IV. Approve MinutesItem:B. Minutes of the Regular Board meeting that was held on February 11,2025Purpose:Purpose:Approve MinutesSubmitted by:Related Material:Minutes for Regular Meeting of the Board of Directors on February 11, 2025



California Pacific Charter Schools

Minutes

Regular Meeting of the Board of Directors

Date and Time Tuesday February 11, 2025 at 5:00 PM

Location Holiday Inn Diamond Bar Room: Northgate 101

21725 E Gateway Center Dr. Diamond Bar, CA 91765

Teleconference Locations

1850 Peary Way, Livermore, CA 9455032706 Spun Cotton Drive, Winchester, CA 92596Cape Rey Carlsbad Beach, Room: Sanderling Library, 1 Ponto Rd, Carlsbad, CA 92011

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Directors Present

J. McFaul, K. Wylie (remote), T. Rogers (remote), W. Howard (remote)

Directors Absent

S. Peterson

Directors who arrived after the meeting opened

T. Rogers

Guests Present

C. Amador (remote), C. Feher (remote), Cherie Cahn (remote), D. Carlos, D. Zemmer (remote), Dr. Evangeline Akridge (remote), G. Chamberlain (remote), Joelene Morasch (remote), S. Green (remote)

I. Opening Items

A. Call the Meeting to Order

K. Wylie called a meeting of the board of directors of California Pacific Charter Schools to order on Tuesday Feb 11, 2025 at 5:03 PM.

B. Record Attendance

II. Pledge of Allegiance

A. Led by Board President or designee.

Pledge of Allegiance led by K. Wylie, Board President.

III. Approve Adopt/Agenda

Α.

Agenda

W. Howard made a motion to adopt the agenda as presented.

J. McFaul seconded the motion.

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

Roll Call

- S. Peterson Absent
- K. Wylie Aye
- T. Rogers Absent
- J. McFaul Aye
- W. Howard Aye

IV. Approve Minutes

A. Minutes of the Regular Board meeting that was held on January 14, 2025

W. Howard made a motion to approve the minutes from Regular Meeting of the Board of Directors on 01-14-25.

The Board chose to table this item until the scheduled March 11, 2025 meeting. The motion did not carry.

Roll Call

- J. McFaul Abstain
- S. Peterson Absent
- K. Wylie Aye
- T. Rogers Absent
- W. Howard Aye

V. Board Governance

A. Second Reading of Regular Meeting of the Board of Directors Calendar for 2025-2026

Presented by C. Feher, Superintendent, with an August 2025 date change.

VI. Public Comments/Recognition/Reports

A. Public Comments

No public comments were submitted. T. Rogers arrived at 5:14 PM.

VII. Correspondence/Proposals/Reports

A. Special Education Department Mid-Year Update

Presented by E. Akridge, Director of Special Education.

Β.

CalPac School Highlights

Presented by C. Feher, Superintendent.

C. First Interim Report Correspondence from Authorizers

Presented by S. Green, Director of Fiscal Services.

D. Mid-Year LCAP Report

Presented by E. Zemmer, Assistant Superintendent.

VIII. Consent

A. Consent - Business/Financial Services

- 1. Check Registers January 2025
- 2. J.P. Morgan Statement January 2025
- 3. Approval of New Legal Fee Structure with Procopio LLP, Effective March 1, 2025

B. Consent - Personnel Services

1. Approval of Certificated Personnel Report

C. Consent - Policy Development

1. Approval of changes to existing board policies revised by staff to align with State and federal law as well as best practices.

Rescind:

- 5015 CPCS Title IX Policy Prohibiting Discrimination on the Basis of Sex (2024 version)
- 5016 CPCS Harassment, Intimidation, Discrimination, and Bullying Policy

Restore:

• 5015 - Title IX, Harassment, Intimidation, Discrimination, and Bullying Policy (2020 version)

Revise:

- 5115 Pregnant and Parenting Students Policy
- T. Rogers made a motion to approve all items listed in Consent.
- J. McFaul seconded the motion.
- The board **VOTED** to approve the motion.

Roll Call

- T. Rogers Aye W. Howard Aye J. McFaul Aye
- K. Wylie Aye
- S. Peterson Absent

IX. Education/Student Services

A. Approval of Comprehensive School Safety Plan (CSSP), February 2025

J. McFaul made a motion to approve the Comprehensive School Safety Plan (CSSP), February 2025.

W. Howard seconded the motion.

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

Roll Call

- J. McFaul Aye W. Howard Aye S. Peterson Absent
- T. Rogers Aye
- K. Wylie Aye

X. Personnel Services

A. Approval of Professional Development Plan

T. Rogers made a motion to approve the Professional Development Plan.

J. McFaul seconded the motion.

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

Roll Call

- S. Peterson Absent
- J. McFaul Aye
- T. Rogers Aye
- K. Wylie Aye
- W. Howard Aye

XI. Calendar

A. Upcoming Scheduled Meeting

The next scheduled meeting will be held on March 11, 2025.

XII. Comments

A. Board Comments

The Board highlighted the Special Education team's dedication to the students they support and the positive environment they cultivate. They expressed their sincere gratitude for all of their work.

B. Superintendent Comments

C. Feher highlighted the rarity and value of CalPac's Special Education Department, emphasizing the team's dedication and heavy workload. She announced that CalPac was ranked among the top 10 K-12 charter schools in California for special education outcomes. C. Feher thanked Dr. Ackridge for their contributions and affirmed the team's commitment to continued progress and collaboration.

XIII. Closing Items

A. Adjourn Meeting

W. Howard made a motion to adjourn the meeting.T. Rogers seconded the motion.

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

Roll Call

K. Wylie Aye

- W. Howard Aye
- S. Peterson Absent
- J. McFaul Aye
- T. Rogers Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:38 PM.

Respectfully Submitted, K. Wylie

Documents used during the meeting

- 25-26 Board Meeting Calendar Modified.pdf
- Special Education Department Mid-Year Update 2025.pdf
- · January 24-25 School Highlights Los Angeles.pdf
- January 24-25 School Highlights San Diego.pdf
- · January 24-25 School Highlights Sonoma.pdf
- Guerneville 2024-25 First Interim Review.pdf
- 2024-25 Mid-Year LCAP Report_Presentation.pdf
- 2025_LCAP_Mid-Year_Monitoring_Report_CPC-Los Angeles.pdf
- 2025_LCAP_Mid-Year_Monitoring_Report_CPC-San Diego.pdf

- 2025_LCAP_Mid-Year_Monitoring_Report_CPC-Sonoma.pdf
- CalPac-LA Check Register January 2025.pdf
- CalPac-SD Check Register January 2025.pdf
- CalPac-SO Check Register January 2025.pdf
- J.P. Morgan Statement Jan 31 2025.pdf
- Procopio LLP New Legal Fee Structure 2025.pdf
- CPCS-5015-Title-IX-Policy-8.1.2024-Rescind.pdf
- 5016-CPCS-Harassment-Intimidation-Discrimination-and-Bullying-Policy-Rescind.pdf
- CPCS 5015 Title IX Harassment Intimidation Discrimination and Bullying Policy -November 7, 2023 RESTORE 2-11-25.docx.pdf
- CPCS 5115 Pregnant and Parenting Students Policy Redline.pdf
- CPCS BUS Comprehensive School Safety Plan Feb 2025.docx.pdf
- 2025 CalPac School Safety Plan.pdf
- DRAFT CalPac Office Emergency Operations Plan Feb 2025 .pdf
- 2024-25 Comprehensive School Safety Plan.pdf
- BUS CPCS Professional Development Plan 2.11.25.pdf
- Embassy Suites PD Proposal.pdf

FOR MORE INFORMATION

For more information concerning this agenda, contact California Pacific Charter Schools. Telephone: 949-688-7798

Coversheet

2025-2026 Board Meeting Calendar

Section:	V. Board Governance
Item:	A. 2025-2026 Board Meeting Calendar
Purpose:	Vote
Submitted by:	Christine Feher
Related Material:	25-26 Board Meeting Calendar - Modified.pdf

BACKGROUND:

The 2025-2026 California Pacific Charter School Board Meeting Schedule outlines the dates, times, topics, and presenters for each meeting throughout the school year.

RECOMMENDATION:

It is recommended the Board approve the Board Meeting Calendar for California Pacific Charter Schools - Sonoma (#2037), San Diego (#1758), and Los Angeles (#1751), as presented.



2025-2026 Board Meeting Calendar

(All dates are on the second Tuesday of the month- except where noted.)

Date	Items
August 13, 2025*	45-Day Budget Revise (<i>if required</i>) Share School Kick-Off plans & PD Focus of the year Employee Handbook and Annual Notices EL Master Plan <i>Study Session: Board Evaluation & Board Training</i>
September 9, 2025	Unaudited Actuals (24-25)
October 14, 2025	Local Student Performance/STAR Data Intervention/MTSS Fiscal Update Policies: Student Services (5000s) Policies: Board Bylaws (9000s)
December 9, 2025	First Interim Financial Reports Board Organization Meeting Audit Report (Draft) SPSA/School Dashboard CTE Presentation
January 13, 2026	Community/Student Council/Clubs Presentation SARC 2026-2027 Instructional Calendar Board Meeting Calendar- First Reading
February 10, 2026	Special Education Update Comprehensive School Safety Plan (Approval Deadline: March 1) Midyear LCAP with Student Data
March 10, 2026	Second Interim Financial Reports Policies: Personnel Services (4000s)
May 12, 2026	Human Resources & Business Services- Strategic Staffing Plan & 2026-2027 Work Year Calendars Teacher/Staff Appreciation
June 9, 2026	Year End Recap & Highlights LCAP/Budget Public Hearing Property and Casualty Insurance Policies
June 16, 2026*	LCAP/Budget Approval Dashboard Local Indicators Board & CEO Evaluations

Coversheet

CalPac School Highlights

Section: Item:	X. Correspondence/Proposals/Reports A. CalPac School Highlights
	5 5
Purpose:	Discuss
Submitted by:	
Related Material:	February 24-25 School Highlights - Los Angeles.pdf
	February 24-25 School Highlights - San Diego.pdf
	February 24-25 School Highlights - Sonoma.pdf



Current Enrollment

396



Program Highlights

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Los Angeles

FEBRUARY 2025



National School Counseling Week

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Each group brought their vision to life through digital or hand-drawn city models, creating unique interpretations of their urban plan. Students then presented their final cities to department chairs (grades 3-6) and Mrs. Rineberg, explaining their choices and how they made their cities functional and livable.

To complete the project, students reflected on their journey using the Depth and Complexity icons, exploring the deeper layers of city planning and urban development. Through this process,





they gained a greater understanding of how real cities work—and how they might design the cities of the future.

Goal Setting Meetings

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Professional Development

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The retreat began with a celebration of accomplishments in student test scores, followed by a presentation on the vision for the upcoming year. Staff engaged in professional development, including Renaissance training and CAASPP/CAA testing updates, ensuring a strong foundation for data-driven instruction and assessment practices. Additionally, structured collaboration time allowed for refining student groupings to enhance individualized support while improving efficiency. The second day featured educator-led share-outs and breakout sessions for special education and counseling teams.

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Smart Goals

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Honor Roll Ceremony



iFly STEM In-Person Field Trip





Los Angeles FEBRUARY 2025





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Los Angeles

FEBRUARY 2025



Future Projects

Spring Progress Reports Education Partner LCAP Annual Surveys Purple Star School Ceremony Read Across America Event National Career Week San Diego Safari Field Trip High School Course Planning STAR Testing







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Legoland STEM In-Person Field Trip

Our students had an unforgettable adventure at LEGOLAND, rain and all! We kicked off the day by building and racing our very own Ferrari cars, putting our engineering skills to the test. The fun continued as we climbed, slid, and played on the playground before setting off on the Deep Sea Adventure ride, where we explored the wonders of marine life. A stroll through Miniland USA gave us a chance to marvel at intricate LEGO architecture, sparking curiosity and creativity. After a day full of hands-on learning and excitement, families continued the fun, making lasting memories together. What an amazing day of exploration and play!

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Honor Roll Ceremony



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iFly STEM In-Person Field Trip





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Future Projects

Spring Progress Reports Education Partner LCAP Annual Surveys Purple Star School Ceremony Read Across America Event National Career Week San Diego Safari Field Trip High School Course Planning STAR Testing



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Pictures & Videos

G.A.T.E. City Project





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Honor Roll Ceremony





Future Projects

Spring Progress Reports Education Partner LCAP Annual Surveys Purple Star School Ceremony **Read Across America Event** National Career Week San Francisco Exploratorium Field Trip High School Course Planning STAR Testing



Coversheet

Consent - Business/Financial Services

Section: Item: Purpose: Submitted by: Related Material: XI. Consent A. Consent - Business/Financial Services

CalPac-LA Check Register February 2025.pdf CalPac-SD Check Register February 2025.pdf CalPac-SO Check Register February 2025.pdf J.P. Morgan Statement Feb 28 2025.pdf Surplus of Electronics - March 2025.pdf

Company name: Report name: Created on: Location:	Check regist 3/3/2025	cific Charter - Los Angeles	Regular Meeting of	the Board of Direct	ors - Agenda - Tuesday March 11, 2025 at 5:00) PM
Bank	Date	Vendor	Document no.	Amount applied	Memo	Location
CHASE 1781 - Chase Bank - Main	2/3/2025	: 505911781 ASTA001ASTA-USA TRANSLATION SERVICES, INC	101371628	446.72	Translation Services January 2024	55California Pacific Charter - Los Angele
	2/4/2025	ARNE001A&R Parcel Three ARNE001A&R Parcel Three	0357165841TC 0357165841TC	2,703.36 58.71	Office Space Rent - February 2025 Office Space DOE - February 2025	55California Pacific Charter - Los Angele 55California Pacific Charter - Los Angele
	2/4/2025	WORL000Worldwide Express	101371630	1,039.72	Shipping for CPC-LA	55California Pacific Charter - Los Angele
	2/4/2025	AMAZ000Amazon	20137003498	121.26	Enrichment materials for student in CPC-LA	55California Pacific Charter - Los Angele
	2/4/2025	AMAZ000Amazon	20137003494	26.15	Office supplies- envelopes	55California Pacific Charter - Los Angele
	2/4/2025	AMAZ000Amazon	20137003495	27.68	SPED materials for student in CPC-LA	55California Pacific Charter - Los Angele
	2/5/2025	TANY001Tanya Rogers	20137003499	29.64	BOD 1/14/25 Board Meeting for Tanya Rogers	55California Pacific Charter - Los Angele
	2/5/2025	JILLT001Jill Tanner JILLT001Jill Tanner	20137003500 20137003500	14.02 2.86	Tanner, Jill - Postage for 1099 Mailings Tanner, Jill - Mileage to Post Office to Mail 1099 copies	55California Pacific Charter - Los Angele 55California Pacific Charter - Los Angele
	2/7/2025	RING000RingCentral	20137003501	1,277.52	Phone Bill Monthly - January 2025	55California Pacific Charter - Los Angele
	2/7/2025	RIVE001Riverside Insights	20137003502	244.24	SpEd Testing Protocols for Kelly Spinos	55California Pacific Charter - Los Angele
	2/7/2025	CHAR002Charters Choice Educational Services	101371631	125.00	Interpretaion Services January 2025	55California Pacific Charter - Los Angele
	2/10/2025	MONI001Monica Phillips	101371632	7.01	Phillips, Monica - Postage	55California Pacific Charter - Los Angele
	2/11/2025	CULL001Culligan	101371633	32.14	Water Cooler Rental Monthly - February 2025	55California Pacific Charter - Los Angele
	2/11/2025	DOCU001DocuSign Inc.	20137003503	3,771.70	eSignature & Premier Annual Support Januarv 2025 - June 2025	55California Pacific Charter - Los Angele
	2/12/2025	HATC000Hatch & Cesario, Attorneys-at-Law	20137003509	870.00	Legal Services for December 2024	55California Pacific Charter - Los Angele
		HATCOOOHatch & Cesario, Attornevs-at-Law	20137003509	457.20	Legal Services for December 2024	55California Pacific Charter - Los Angele
	2/12/2025	CCSA001California Charter Schools Association	20137003513	240.00	Special Dues Assessment	55California Pacific Charter - Los Angele
	2/12/2025	ALPH000Alpha Vision, Inc.	101371637	181.92	Google Drive Back-Up Monthly - February 2025	55California Pacific Charter - Los Angele
	2/12/2025	QUAR000Quarles & Brady LLP	20137003507	118.08	Legal Services for December 2024	55California Pacific Charter - Los Angele
	2/12/2025	PITN000Pitney Bowes Global Financial Services LLC	20137003510	12.55	Property Tax Fees for Contract	55California Pacific Charter - Los Angele
	2/12/2025	RENA001Renaissance Learning, Inc.	20137003505	1,800.00	Presenter for Staff Summer PD FY 25/26	55California Pacific Charter - Los Angel
	2/12/2025	PART000Partners in Special Education	101371635	180.00	APE Services December 2024	55California Pacific Charter - Los Angele

Company name: Report name: Created on: Location:	Check regist 3/3/2025	cific Charter - Los Angeles er a Pacific Charter - Los Angeles				
Bank	Date	Vendor	Document no.	Amount applied	Memo	Location
CHASE 1781 -	Account no	: 505911781				
Chase Bank - Main	2/13/2025	WORL000Worldwide Express	101371638	839.82	Shipping for CPC-LA	55California Pacific Charter - Los Angel
	2/19/2025	PRES000PresenceLearning, Inc.	20137003526	648.00	Kanga License for 24/25 SY	55California Pacific Charter - Los Angel
	2/19/2025	PENN001Penn Corporate Relocation Services	20137003523	349.45	Moving expenses to New Office	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003525	113.45	Tech Supplies for Brian Onesto	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003539	71.56	Office supplies- envelopes and paper for honor roll	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003541	38.23	Office Supplies for Board Member	55California Pacific Charter - Los Ange
	2/19/2025	YMCL000Law Offices of Young, Minnev & Corr. LLP	101371640	37.92	Legal Services for January 2025	55California Pacific Charter - Los Ange
	2/19/2025	STAP000Staples	20137003524	28.69	Office Supplies - Paper	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003536	26.16	Office Supplies - New Office	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003534	25.35	Supplies for Tech Office	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003542	20.45	Supplies for Office	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003531	12.15	Supplies for Tech Office	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003527	8.26	Tech Supplies for Brian Onesto	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003533	6.37	Supplies for Office	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003538	5.68	SPED materials for all students	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003537	5.16	Supplies for Office	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003540	3.61	SPED materials for OT	55California Pacific Charter - Los Ange
	2/19/2025	AMAZ000Amazon	20137003528	3.58	Supplies for Office	55California Pacific Charter - Los Ange
	2/19/2025	TSWT000TSW Therapy, Inc.	20137003519	1,400.00	OT and ST Services January 2025	55California Pacific Charter - Los Ange
	2/19/2025	WORL000Worldwide Express	101371639	430.71	Shipping for CPC-LA	55California Pacific Charter - Los Ange
	2/19/2025	CORW001Corwin Press, Inc.	20137003521	143.52	Corwin PD How Teams Work Virtual Institute for Erin Rineberg	55California Pacific Charter - Los Ange
	2/19/2025	PJNU001PJ Nuzman	20137003520	71.66	Reimbursement for Field Trip- Legoland	55California Pacific Charter - Los Ange
	2/19/2025	JILL001Jill Stubbs JILL001Jill Stubbs	20137003522 20137003522	11.08 29.11	Meal- lunch for Field Trip Legoland Mileage Field Trip Legoland	55California Pacific Charter - Los Ange 55California Pacific Charter - Los Ange
	2/21/2025	CHRI001Christine Feher	20137003543	5.24	SELPA Meeting January 2025 Sonoma Mileage for Christine Feher	55California Pacific Charter - Los Ange
		CHRI001Christine Feher	20137003543	85.34	SPED/Counseling Retreat February 2025 Mileage for Christine Feher	55California Pacific Charter - Los Ange
		CHRI001Christine Feher	20137003543	24.76	APlus+ Conference October 2024 Parking for Christine Feher	55California Pacific Charter - Los Ange
		CHRI001Christine Feher	20137003543	17.91	APlus+ Conference October 2024 Rideshare for Christine Feher	55California Pacific Charter - Los Ange

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Chase Bank - Main		CHRI001Christine Feher	20137003543	22.77	APlus+ Conference October 2024 Mileage for Christine Feher	55California Pacific Charter - Los Angele
		CHRI001Christine Feher	20137003543	33.09	SELPA Meeting January 2025 Sonoma Transportation for Christine Feher	55California Pacific Charter - Los Angele
		CHRI001Christine Feher	20137003543	219.17	SELPA Meeting January 2025 Sonoma Flights for Christine Feher	55California Pacific Charter - Los Angele
		CHRI001Christine Feher	20137003543	15.33	Lunch and Learn January 2025 Meal for Christine Feher	55California Pacific Charter - Los Angele
		CHRI001Christine Feher CHRI001Christine Feher	20137003543 20137003543	14.94 19.01	BOD 1/14/25 Mileage for Christine Feher Lunch and Learn December 2024 Meal for Christine Feher	55California Pacific Charter - Los Angele 55California Pacific Charter - Los Angele
		CHRI001Christine Feher CHRI001Christine Feher	20137003543 20137003543	14.30 14.40	BOD 12/10/24 Mileage for Christine Feher SELPA Meeting January 2025 Sonoma	55California Pacific Charter - Los Angele 55California Pacific Charter - Los Angele
		CHRI001Christine Feher	20137003543	199.02	Parking for Christine Feher SELPA Meeting January 2025 Sonoma Accommodations for Christine Feher and Ericka Stevens	55California Pacific Charter - Los Angel
		CHRI001Christine Feher	20137003543	49.08	SELPA Meeting January 2025 Sonoma Meals for Christine Feher	55California Pacific Charter - Los Angele
	2/21/2025	ERIK001Erika Stevens	20137003544	41.25	STEVENS, ERIKA SELPA Meeting Mileage and Parking	55California Pacific Charter - Los Angel
		ERIK001Erika Stevens	20137003544	295.97	STEVENS, ERIKA SELPA Meeting Airfare Jan 2024	55California Pacific Charter - Los Angel
	2/24/2025	JASO000Jason D. McFaul	1159468335	150.00	February Dir. Eval. Comm. 2025 Board Stipends - JM	55California Pacific Charter - Los Angel
	2/24/2025	JASO000Jason D. McFaul	1159461068	200.00	February 2025 Board Stipends - JM	55California Pacific Charter - Los Angel
	2/24/2025	WILL000William J Howard Jr.	1159470586	150.00	February Dir. Eval. Comm. 2025 Board Stipends - WH	55California Pacific Charter - Los Angel
	2/24/2025	WILL000William J Howard Jr.	1159460138	200.00	February 2025 Board Stipends - WH	55California Pacific Charter - Los Angel
	2/24/2025	TANY001Tanya Rogers	1159460126	200.00	February 2025 Board Stipends - TR	55California Pacific Charter - Los Angel
	2/24/2025	KELL000Kelly Wylie	1159461072	200.00	February 2025 Board Stipends - KW	55California Pacific Charter - Los Angel
	2/24/2025	SHIR000Shirley Peterson	1159461099	200.00	February 2025 Board Stipends - SP	55California Pacific Charter - Los Angel
	2/24/2025	CAG0001California Association for the Gifted	101371647	264.00	CA Association for the Gifted Conference March 2025 Costa Mesa Registration for Rebecca Ockev	55California Pacific Charter - Los Angel
	2/24/2025	HOLI002Holiday Inn	20137003546	162.57	Board Meeting Room Rental March 2025	55California Pacific Charter - Los Angel
	2/24/2025	ALLS001All Systems Go Veterinary Solutions	101371646	1,321.28	Marketing Monthly - February 2025	55California Pacific Charter - Los Angel
	2/24/2025	ANCH000Anchor Counseling & Education Solutions, LLC	101371643	1,485.00	BIS Janaury 2025	55California Pacific Charter - Los Angel
	2/24/2025	ASTA001ASTA-USA TRANSLATION SERVICES, INC	101371641	174.94	Translation Services January 2025	55California Pacific Charter - Los Angel
	2/24/2025	PITN000Pitney Bowes Global Financial Services LLC	20137003545	95.14	Postage Machine Lease - Quarterly Apr 25 - Jun 25	55California Pacific Charter - Los Angel

Company name: Report name: Created on:	California Pa Check regist 3/3/2025	cific Charter - Los Angeles			rs - Agenda - Tuesday March 11, 2025 at 5:00					
Location:	55Californi	a Pacific Charter - Los Angeles								
Bank	Date	Vendor	Document no.	Amount applied	Memo	Location				
CHASE 1781 - Chase Bank - Main										
	2/26/2025	OXFO000Oxford Consulting Services, Inc.	20137003550	1,646.25	BIS Services January 2025	55California Pacific Charter - Los Angele				
		OXFO000Oxford Consulting Services, Inc.	20137003550	1,333.14	ST and PT Services January 2025	55California Pacific Charter - Los Angele				
	2/26/2025	DELA000De Lage Landen Financial Services Inc.	20137003551	206.88	Copier Lease Monthly - March 2025	55California Pacific Charter - Los Angele				
	2/27/2025	TIFF001Tiffany Cozzi	101371648	54.61	SPED/Counseling Retreat February 2025 - Mileage - Cornelius Cozzi, Tiffany	55California Pacific Charter - Los Angele				
	2/28/2025	CHAR001Charter Impact	101371649	1,260.00	Payroll & Retirement Services Monthly - February 2025	55California Pacific Charter - Los Angele				
	2/28/2025	WORL000Worldwide Express	101371650	323.70	Shipping for CPC-LA	55California Pacific Charter - Los Angele				
	2/28/2025	DONA001Donald McLeish	101371651	33.23	SPED/Counseling Retreat February 2025 - Mileage - McLeish, Donald	55California Pacific Charter - Los Angele				
	2/28/2025	YENI001Yeni Sandoval	20137003555	40.98	SPED/Counseling Retreat February 2025 - Mileage - Sandoval, Yeni	55California Pacific Charter - Los Angele				
		YENI001Yeni Sandoval	20137003555	6.38	SPED/Counseling Retreat February 2025 - Meals - Sandoval, Yeni	55California Pacific Charter - Los Angele				
	2/28/2025	ERIC001Ericka Zemmer	20137003554	18.79	MIleage for Board Meeting 02/11/25 for Ericka Zemmer	55California Pacific Charter - Los Angele				
	2/28/2025	WILL000William J Howard Jr.	20137003553	17.48	MIleage for Board Meeting 02/11/25 for William Howard	55California Pacific Charter - Los Angele				
	2/28/2025	KELLY01Kelly Spinos	20137003552	13.07	SPED/Counseling Retreat February 2025 - Mileage - Spinos, Kelly	55California Pacific Charter - Los Angele				
otal for CHASE 1781	L			28,946.47						

Company name: Report name: Created on: Location:	Check registe 3/3/2025	California Pacific Charter Schools - Regula ific Charter - San Diego r Pacific Charter - San Diego	ar Meeting of the Bo	ard of Directors -	Agenda - Tuesday March 11, 2025 at 5:00) PM
Bank	Date	Vendor	Document no.	Amount applied	Memo	Location
CHASE 1781 - Chase	Account no:					
Bank - Main	2/3/2025	ANTH001Anthem	0344637501TC	54,088.91	Medical Premiums Monthly - February 2025	44California Pacific Charter - San Dieg
	2/3/2025	PRO0001Professional Tutors of	101371627	5,040.00	BIS Services December 2024	44California Pacific Charter - San Dieg
		America Inc PRO0001Professional Tutors of America Inc	101371627	641.25	SpEd Tutoring December 2024	44California Pacific Charter - San Dieg
	2/4/2025	ARNE001A&R Parcel Three	0357165841TC	39.15	Office Space DOE - February 2025	44California Pacific Charter - San Dieg
	_, ,	ARNE001A&R Parcel Three	0357165841TC	1,802.24	Office Space Rent - February 2025	44California Pacific Charter - San Dieg
	2/4/2025	WORL000Worldwide Express	101371630	726.66	Shipping for CPC-SD	44California Pacific Charter - San Died
	2/4/2025	AMAZ000Amazon	20137003494	17.43	Office supplies- envelopes	44California Pacific Charter - San Died
	2/5/2025	TANY001Tanya Rogers	20137003499	29.63	BOD 1/14/25 Board Meeting for Tanya Rogers	44California Pacific Charter - San Die
	2/5/2025	JILLT001Jill Tanner	20137003500	9.34	Tanner, Jill - Postage for 1099 Mailings	44California Pacific Charter - San Die
		JILLT001Jill Tanner	20137003500	1.90	Tanner, Jill - Mileage to Post Office to Mail 1099 copies	44California Pacific Charter - San Die
	2/7/2025	RING000RingCentral	20137003501	851.69	Phone Bill Monthly - January 2025	44California Pacific Charter - San Die
	2/7/2025	RIVE001Riverside Insights	20137003502	162.82	SpEd Testing Protocols for Kelly Spinos	44California Pacific Charter - San Die
	2/10/2025	MONI001Monica Phillips	101371632	4.67	Phillips, Monica - Postage	44California Pacific Charter - San Die
	2/11/2025	CULL001Culligan	101371633	21.42	Water Cooler Rental Monthly - February 2025	44California Pacific Charter - San Die
	2/11/2025	DOCU001DocuSign Inc.	20137003503	2,514.47	eSignature & Premier Annual Support Januarv 2025 - June 2025	44California Pacific Charter - San Die
	2/12/2025	MISTY01Get Psyched LLC (Misty Bonta)	20137003511	2,500.00	Monthly - January 2025	44California Pacific Charter - San Die
	2/12/2025	HATC000Hatch & Cesario, Attorneys [.] at-Law	20137003509	304.80	Legal Services for December 2024	44California Pacific Charter - San Die
	2/12/2025	HATC000Hatch & Cesario, Attorneys [.] at-Law	20137003508	1,612.50	Legal Services for December 2024	44California Pacific Charter - San Die
	2/12/2025	HATC000Hatch & Cesario, Attorneys- at-Law	20137003506	594.23	Legal Services for December 2024	44California Pacific Charter - San Die
	2/12/2025	CCSA001California Charter Schools Association	20137003513	160.00	Special Dues Assessment	44California Pacific Charter - San Die
	2/12/2025	ALPH000Alpha Vision, Inc.	101371637	121.28	Google Drive Back-Up Monthly - Februarv 2025	44California Pacific Charter - San Die

Company name: Report name: Created on: Location:	California Pacific Charter Schools - Regular Meeting of the Board of Directors - Agenda - Tuesday March 11, 2025 at 5:00 PM California Pacific Charter - San Diego Check register 3/3/2025 44California Pacific Charter - San Diego									
Bank	Date	Vendor	Document no.	Amount applied	Memo	Location				
CHASE 1781 - Chase Bank - Main	Account no:	505911781								
	2/12/2025	QUAR000Quarles & Brady LLP	20137003507	78.72	Legal Services for December 2024	44California Pacific Charter - San Diego				
	2/12/2025	PITN000Pitney Bowes Global Financial Services LLC	20137003510	8.36	Property Tax Fees for Contract	44California Pacific Charter - San Diego				
	2/12/2025	RENA001Renaissance Learning, Inc.	20137003505	1,200.00	Presenter for Staff Summer PD FY 25/26	44California Pacific Charter - San Diego				
	2/12/2025	PART000Partners in Special Education	101371634	300.00	APE Services December 2024	44California Pacific Charter - San Diego				
	2/13/2025	WORL000Worldwide Express	101371638	567.26	Shipping for CPC-SD	44California Pacific Charter - San Diego				
	2/18/2025	BERK000Berkshire Hathaway	0495408125TC	4,915.15	Worker's Comp January 2025	44California Pacific Charter - San Diego				
	2/19/2025	PRES000PresenceLearning, Inc.	20137003526	432.00	Kanga License for 24/25 SY	44California Pacific Charter - San Diego				
	2/19/2025	PENN001Penn Corporate Relocation Services	20137003523	232.97	Moving expenses to New Office	44California Pacific Charter - San Diego				
	2/19/2025	AMAZ000Amazon	20137003525	75.63	Tech Supplies for Brian Onesto	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003539	47.71	Office supplies- envelopes and paper for honor roll	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003541	38.23	Office Supplies for Board Member	44California Pacific Charter - San Dieg				
	2/19/2025	YMCL000Law Offices of Young, Minnev & Corr. LLP	101371640	25.28	Legal Services for January 2025	44California Pacific Charter - San Dieg				
	2/19/2025	STAP000Staples	20137003524	19.13	Office Supplies - Paper	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003536	17.45	Office Supplies - New Office	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003534	16.91	Supplies for Tech Office	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003542	13.63	Supplies for Office	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003529	37.46	AP textbooks for student in CPC-SD	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003535	25.58	AP materials for student in CPC-SD	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003531	8.11	Supplies for Tech Office	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003532	22.51	SPED materials for a student in CPC-SD	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003527	5.50	Tech Supplies for Brian Onesto	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003533	4.25	Supplies for Office	44California Pacific Charter - San Dieg				
	2/19/2025	AMAZ000Amazon	20137003538	3.79	SPED materials for all students	44California Pacific Charter - San Diec				

company name:	California Pacific Charter Schools - Regular Meeting of the Board of Directors - Agenda - Tuesday March 11, 2025 at 5:00 PM California Pacific Charter - San Diego									
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ank HASE 1781 - Chase ank - Main	Date Account no:	Vendor 505911781	Document no.	Amount applied	Memo	Location				
	2/19/2025	AMAZ000Amazon	20137003537	3.45	Supplies for Office	44California Pacific Charter - San Die				
	2/19/2025	AMAZ000Amazon	20137003540	2.41	SPED materials for OT	44California Pacific Charter - San Die				
	2/19/2025	AMAZ000Amazon	20137003528	2.39	Supplies for Office	44California Pacific Charter - San Die				
	2/19/2025	TSWT000TSW Therapy, Inc.	20137003514	1,668.33	OT and ST Services December 2024	44California Pacific Charter - San Die				
	2/19/2025	RAYM000Raymond Allyn Office Furniture	20137003515	1,468.38	Storage Cabinets for Student Records	44California Pacific Charter - San Die				
	2/19/2025	TSWT000TSW Therapy, Inc.	20137003517	1,330.00	OT and ST Services January 2025	44California Pacific Charter - San Die				
	2/19/2025	WORL000Worldwide Express	101371639	221.51	Shipping for CPC-SD	44California Pacific Charter - San Die				
	2/19/2025	TSWT000TSW Therapy, Inc.	20137003518	490.00	ST Services for GenEd Student January 2025	44California Pacific Charter - San Die				
	2/19/2025	CORW001Corwin Press, Inc.	20137003521	95.68	Corwin PD How Teams Work Virtual Institute for Erin Rineberg	44California Pacific Charter - San Di				
	2/19/2025	PJNU001PJ Nuzman	20137003520	58.39	Reimbursement for Field Trip- Legoland	44California Pacific Charter - San Die				
	2/19/2025	JILL001Jill Stubbs JILL001Jill Stubbs	20137003522 20137003522	9.02 23.72	Meal- lunch for Field Trip Legoland Mileage Field Trip Legoland	44California Pacific Charter - San Di 44California Pacific Charter - San Di				
	2/21/2025	CHRI001Christine Feher	20137003543	132.68	SELPA Meeting January 2025 Sonoma Accommodations for Christine Feher	44California Pacific Charter - San Die				
		CHRI001Christine Feher	20137003543	32.71	and Ericka Stevens SELPA Meeting January 2025 Sonoma Meals for Christine Feher	44California Pacific Charter - San Die				
		CHRI001Christine Feher	20137003543	3.50	SELPA Meeting January 2025 Sonoma Mileage for Christine Feher	44California Pacific Charter - San Die				
		CHRI001Christine Feher	20137003543	56.90	SPED/Counseling Retreat February 2025 Mileage for Christine Febr	44California Pacific Charter - San Di				
		CHRI001Christine Feher	20137003543	16.51	APlus+ Conference October 2024 Parking for Christine Feher	44California Pacific Charter - San Di				
		CHRI001Christine Feher CHRI001Christine Feher	20137003543 20137003543	11.95 15.18	APlus+ Conference October 2024 Rideshare for Christine Feher APlus+ Conference October 2024	44California Pacific Charter - San Die 44California Pacific Charter - San Die				
		CHRI001Christine Feher	20137003543	22.05	Mileage for Christine Feher SELPA Meeting January 2025 Sonoma Transportation for Christine Feher	44California Pacific Charter - San Di				
		CHRI001Christine Feher	20137003543	146.11	SELPA Meeting January 2025 Sonoma Flights for Christine Feher	44California Pacific Charter - San Die				
		CHRI001Christine Feher	20137003543	10.22	Lunch and Learn January 2025 Meal for Christine Feher	44California Pacific Charter - San Die				
		CHRI001Christine Feher	20137003543	14.93	BOD 1/14/25 Mileage for Christine Feher	44California Pacific Charter - San Die				

ompany name: eport name: reated on:	California Pac Check registe 3/3/2025	California Pacific Charter Schools - Regul ific Charter - San Diego r	Ŭ				
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HASE 1781 - Chase ank - Main	Account no:		Document no.	Amount applied	reno	Location	
		CHRI001Christine Feher	20137003543	12.68	Lunch and Learn December 2024 Meal for Christine Feher	44California Pacific Charter - San Dieg	
		CHRI001Christine Feher	20137003543	14.29	BOD 12/10/24 Mileage for Christine Feher	44California Pacific Charter - San Dieg	
		CHRI001Christine Feher	20137003543	9.60	SELPA Meeting January 2025 Sonoma Parking for Christine Feher	44California Pacific Charter - San Dieg	
	2/21/2025	ERIK001Erika Stevens	20137003544	27.50	STEVENS, ERIKA SELPA Meeting Mileage and Parking	44California Pacific Charter - San Dieg	
		ERIK001Erika Stevens	20137003544	197.31	STEVENS, ERIKA SELPA Meeting Airfare Jan 2024	44California Pacific Charter - San Dieg	
	2/24/2025	JASO000Jason D. McFaul	1159468335	150.00	February Dir. Eval. Comm. 2025 Board Stipends - JM	44California Pacific Charter - San Dieg	
	2/24/2025	JASO000Jason D. McFaul	1159461068	200.00	February 2025 Board Stipends - JM	44California Pacific Charter - San Dieg	
	2/24/2025	WILL000William J Howard Jr.	1159470586	150.00	February Dir. Eval. Comm. 2025 Board Stipends - WH	44California Pacific Charter - San Dieg	
	2/24/2025	WILL000William J Howard Jr.	1159460138	200.00	February 2025 Board Stipends - WH	44California Pacific Charter - San Dieg	
	2/24/2025	TANY001Tanya Rogers	1159460126	200.00	February 2025 Board Stipends - TR	44California Pacific Charter - San Dieg	
	2/24/2025	KELL000Kelly Wylie	1159461072	200.00	February 2025 Board Stipends - KW	44California Pacific Charter - San Dieg	
	2/24/2025	SHIR000Shirley Peterson	1159461099	200.00	February 2025 Board Stipends - SP	44California Pacific Charter - San Dieg	
	2/24/2025	METL001MetLife Small Business Center	20137003547	7,514.80	March 2025 Insurance Premium	44California Pacific Charter - San Dieg	
	2/24/2025	CAG0001California Association for the Gifted	101371647	176.00	CA Association for the Gifted Conference March 2025 Costa Mesa Reaistration for Rebecca Ockev	44California Pacific Charter - San Dieg	
	2/24/2025	HOLI002Holiday Inn	20137003546	162.53	Board Meeting Room Rental March 2025	44California Pacific Charter - San Dieg	
	2/24/2025	ALLS001All Systems Go Veterinary Solutions	101371646	880.86	Marketing Monthly - February 2025	44California Pacific Charter - San Dieg	
	2/24/2025	ASTA001ASTA-USA TRANSLATION SERVICES, INC	101371641	211.18	Translation Services January 2025	44California Pacific Charter - San Dieg	
	2/24/2025	PITN000Pitney Bowes Global Financial Services LLC	20137003545	63.43	Postage Machine Lease - Quarterly Apr 25 - Jun 25	44California Pacific Charter - San Dieg	
	2/26/2025	OXFO000Oxford Consulting Services, Inc.	20137003549	1,236.64	OT and ST Services January 2025	44California Pacific Charter - San Dieg	
	2/26/2025	DELA000De Lage Landen Financial Services Inc.	20137003551	137.93	Copier Lease Monthly - March 2025	44California Pacific Charter - San Dieg	

Company name:	California Paci	California Pacific Charter Schools - Regular Meeting of the Board of Directors - Agenda - Tuesday March 11, 2025 at 5:00 PM California Pacific Charter - San Diego										
Report name:	Check register	5										
Created on:	3/3/2025	3/3/2025										
Location:	44California Pacific Charter - San Diego											
Bank	Date	Vendor	Document no.	Amount applied	Memo	Location						
CHASE 1781 - Chase Bank - Main	Account no:	505911781										
	2/27/2025	TIFF001Tiffany Cozzi	101371648	54.60	SPED/Counseling Retreat February 2025 - Mileage - Cornelius Cozzi, Tiffanv	44California Pacific Charter - San Diego						
	2/28/2025	CHAR001Charter Impact	101371649	840.00	Payroll & Retirement Services Monthly - February 2025	44California Pacific Charter - San Dieg						
	2/28/2025	WORL000Worldwide Express	101371650	105.19	Shipping for CPC-SD	44California Pacific Charter - San Dieg						
	2/28/2025	DONA001Donald McLeish	101371651	33.23	SPED/Counseling Retreat February 2025 - Mileage - McLeish, Donald	44California Pacific Charter - San Dieg						
	2/28/2025	YENI001Yeni Sandoval	20137003555	6.37	SPED/Counseling Retreat February 2025 - Meals - Sandoval, Yeni	44California Pacific Charter - San Diego						
		YENI001Yeni Sandoval	20137003555	40.97	SPED/Counseling Retreat February 2025 - Mileage - Sandoval, Yeni	44California Pacific Charter - San Dieg						
	2/28/2025	ERIC001Ericka Zemmer	20137003554	18.78	MIleage for Board Meeting 02/11/25 for Ericka Zemmer	44California Pacific Charter - San Dieg						
	2/28/2025	WILL000William J Howard Jr.	20137003553	17.48	MIleage for Board Meeting 02/11/25 for William Howard	44California Pacific Charter - San Dieg						
	2/28/2025	KELLY01Kelly Spinos	20137003552	13.06	SPED/Counseling Retreat February 2025 - Mileage - Spinos, Kelly	44California Pacific Charter - San Dieg						
Total for CHASE 1781			_	98,250.47	-							

Company name: Report name: Created on:	California Pa Check regist 3/3/2025	acific Charter - Sonoma ter				
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HASE 1781 - hase Bank - Main		b: 505911781				
	2/3/2025	ASTA001ASTA-USA TRANSLATION SERVICES, INC	101371629	75.48	Translation Services January 2025	95California Pacific Charter - Sonoma
	2/4/2025	ARNE001A&R Parcel Three ARNE001A&R Parcel Three	0357165841TC 0357165841TC	1,126.40 24.46	Office Space Rent - February 2025 Office Space DOE - February 2025	95California Pacific Charter - Sonoma 95California Pacific Charter - Sonoma
	2/4/2025	WORL000Worldwide Express	101371630	1,152.01	Shipping for CPC-SO	95California Pacific Charter - Sonoma
	2/4/2025	AMAZ000Amazon	20137003496	34.66	School supplies for student in CPC-SO	95California Pacific Charter - Sonoma
	2/4/2025	AMAZ000Amazon	20137003497	19.76	SPED materials for student in CPC-SO	95California Pacific Charter - Sonoma
	2/4/2025	AMAZ000Amazon	20137003494	10.90	Office supplies- envelopes	95California Pacific Charter - Sonoma
	2/5/2025	TANY001Tanya Rogers	20137003499	29.63	BOD 1/14/25 Board Meeting for Tanya Rogers	95California Pacific Charter - Sonom
	2/5/2025	JILLT001Jill Tanner	20137003500	5.84	Tanner, Jill - Postage for 1099 Mailings	95California Pacific Charter - Sonom
		JILLT001Jill Tanner	20137003500	1.19	Tanner, Jill - Mileage to Post Office to Mail 1099 copies	95California Pacific Charter - Sonom
	2/7/2025	RING000RingCentral	20137003501	532.30	Phone Bill Monthly - January 2025	95California Pacific Charter - Sonom
	2/7/2025	RIVE001Riverside Insights	20137003502	101.77	SpEd Testing Protocols for Kelly Spinos	95California Pacific Charter - Sonom
	2/7/2025	CHAR002Charters Choice Educational Services	101371631	250.00	Interpretaion Services January 2025	95California Pacific Charter - Sonom
	2/10/2025	MONI001Monica Phillips	101371632	2.92	Phillips, Monica - Postage	95California Pacific Charter - Sonom
	2/11/2025	CULL001Culligan	101371633	13.39	Water Cooler Rental Monthly - February 2025	95California Pacific Charter - Sonom
	2/11/2025	DOCU001DocuSign Inc.	20137003503	1,571.54	eSignature & Premier Annual Support January 2025 - June 2025	95California Pacific Charter - Sonom
	2/12/2025	MISTY01Get Psyched LLC (Misty Bonta)	20137003511	7,500.00	Monthly - January 2025	95California Pacific Charter - Sonom
	2/12/2025	HATC000Hatch & Cesario, Attornevs-at-Law	20137003509	190.50	Legal Services for December 2024	95California Pacific Charter - Sonom
	2/12/2025	CCSA001California Charter Schools Association	20137003513	100.00	Special Dues Assessment	95California Pacific Charter - Sonom
	2/12/2025	ALPH000Alpha Vision, Inc.	101371637	75.80	- Google Drive Back-Up Monthly Februarv 2025	95California Pacific Charter - Sonom
	2/12/2025	QUAR000Quarles & Brady LLP	20137003507	49.20	Legal Services for December 2024	95California Pacific Charter - Sonoma

company name: Report name: Created on:	California Pacific Charter - Sonoma Check register 3/3/2025									
ocation: Jank	95Californi Date	a Pacific Charter - Sonoma Vendor	Document no.	Amount applied	Memo	Location				
HASE 1781 -		: 505911781								
hase Bank - Main	2/12/2025	PITN000Pitney Bowes Global Financial Services LLC	20137003510	5.23	Property Tax Fees for Contract	95California Pacific Charter - Sonoma				
	2/12/2025	RENA001Renaissance Learning, Inc.	20137003505	750.00	Presenter for Staff Summer PD FY 25/26	95California Pacific Charter - Sonoma				
	2/12/2025	PART000Partners in Special Education	101371636	720.00	APE Services December 2024	95California Pacific Charter - Sonoma				
	2/12/2025	UNPL001Unplug Studio LLC	20137003504	65.00	Website Hosting & Maintenance Monthly - February 2025	95California Pacific Charter - Sonom				
	2/13/2025	WORL000Worldwide Express	101371638	482.37	Shipping for CPC-SO	95California Pacific Charter - Sonom				
	2/19/2025	PRES000PresenceLearning, Inc.	20137003526	270.00	Kanga License for 24/25 SY	95California Pacific Charter - Sonoma				
	2/19/2025	PENN001Penn Corporate Relocation Services	20137003523	145.60	Moving expenses to New Office	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon AMAZ000Amazon	20137003525 20137003525	47.27 132.27	Tech Supplies for Brian Onesto Tech Supplies for Brian Onesto (iPhone)	95California Pacific Charter - Sonom 95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003539	29.82	Office supplies- envelopes and paper for honor roll	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003541	38.22	Office Supplies for Board Member	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003530	105.58	Rolling TV Stand for New Office	95California Pacific Charter - Sonom				
	2/19/2025	YMCL000Law Offices of Young, Minnev & Corr. LLP	101371640	15.80	Legal Services for January 2025	95California Pacific Charter - Sonom				
	2/19/2025	STAP000Staples	20137003524	11.96	Office Supplies - Paper	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003536	10.90	Office Supplies - New Office	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003534	10.56	Supplies for Tech Office	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003542	8.52	Supplies for Office	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003531	5.06	Supplies for Tech Office	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003527	3.44	Tech Supplies for Brian Onesto	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003533	2.65	Supplies for Office	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003538	2.37	SPED materials for all students	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003537	2.15	Supplies for Office	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003540	1.51	SPED materials for OT	95California Pacific Charter - Sonom				
	2/19/2025	AMAZ000Amazon	20137003528	1.49	Supplies for Office	95California Pacific Charter - Sonom				

Company name: Report name: Created on:	California Pa Check regist 3/3/2025	cific Charter - Sonoma er				
ocation:		a Pacific Charter - Sonoma				
Bank	Date	Vendor	Document no.	Amount applied	Мето	Location
HASE 1781 - hase Bank - Main	Account no	: 505911781				
nase ballk - Maili	2/19/2025	TSWT000TSW Therapy, Inc.	20137003516	1,995.00	OT and ST Services January 2025	95California Pacific Charter - Sonoma
	2/19/2025	WORL000Worldwide Express	101371639	194.51	Shipping for CPC-SO	95California Pacific Charter - Sonom
	2/19/2025	CORW001Corwin Press, Inc.	20137003521	59.80	Corwin PD How Teams Work Virtual Institute for Erin Rineberg	95California Pacific Charter - Sonom
	2/19/2025	PJNU001PJ Nuzman	20137003520	2.65	Reimbursement for Field Trip- Legoland	95California Pacific Charter - Sonom
	2/19/2025	JILL001Jill Stubbs JILL001Jill Stubbs	20137003522 20137003522	1.07 0.41	Mileage Field Trip Legoland Meal- lunch for Field Trip Legoland	95California Pacific Charter - Sonom 95California Pacific Charter - Sonom
	2/21/2025	CHRI001Christine Feher	20137003543	82.93	SELPA Meeting January 2025 Sonoma Accommodations for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	6.00	and Ericka Stevens SELPA Meeting January 2025 Sonoma Parking for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	2.18	SELPA Meeting January 2025 Sonoma Mileage for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	35.56	SPED/Counseling Retreat February 2025 Mileage for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	10.32	APlus+ Conference October 2024 Parking for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	7.46	APlus+ Conference October 2024 Rideshare for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	9.49	APlus+ Conference October 2024 Mileage for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	13.79	SELPA Meeting January 2025 Sonoma Transportation for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	91.32	SELPA Meeting January 2025 Sonoma Flights for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	6.39	Lunch and Learn January 2025 Meal for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	14.93	BOD 1/14/25 Mileage for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	7.92	Lunch and Learn December 2024 Meal for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	14.29	BOD 12/10/24 Mileage for Christine Feher	95California Pacific Charter - Sonom
		CHRI001Christine Feher	20137003543	20.45	SELPA Meeting January 2025 Sonoma Meals for Christine Feher	95California Pacific Charter - Sonom
	2/21/2025	ERIK001Erika Stevens	20137003544	17.19	STEVENS, ERIKA SELPA Meeting Mileage and Parking	95California Pacific Charter - Sonom
		ERIK001Erika Stevens	20137003544	123.32	STEVENS, ERIKA SELPA Meeting Airfare Jan 2024	95California Pacific Charter - Sonom
	2/24/2025	JASO000Jason D. McFaul	1159468335	150.00	February Dir. Eval. Comm. 2025 Board Stipends - JM	95California Pacific Charter - Sonom
	2/24/2025	JASO000Jason D. McFaul	1159461068	200.00	February 2025 Board Stipends - JM	95California Pacific Charter - Sonon

ompany name: eport name:	California Pacific Charter - Sonoma Check register 3/3/2025 95California Pacific Charter - Sonoma								
Created on: Location:									
ank	Date	Vendor	Document no.	Amount applied	Memo	Location			
HASE 1781 -		: 505911781							
hase Bank - Main	2/24/2025	WILL000William J Howard Jr.	1159470586	150.00	February Dir. Eval. Comm. 2025 Board Stipends - WH	95California Pacific Charter - Sonoma			
	2/24/2025	WILL000William J Howard Jr.	1159460138	200.00	February 2025 Board Stipends - WH	95California Pacific Charter - Sonom			
	2/24/2025	TANY001Tanya Rogers	1159460126	200.00	February 2025 Board Stipends - TR	95California Pacific Charter - Sonom			
	2/24/2025	KELL000Kelly Wylie	1159461072	200.00	February 2025 Board Stipends - KW	95California Pacific Charter - Sonom			
	2/24/2025	SHIR000Shirley Peterson	1159461099	200.00	February 2025 Board Stipends - SP	95California Pacific Charter - Sonom			
	2/24/2025	CAG0001California Association for the Gifted	101371647	110.00	CA Association for the Gifted Conference March 2025 Costa Mesa Registration for Rebecca Ockev	95California Pacific Charter - Sonom			
	2/24/2025	HOLI002Holiday Inn	20137003546	162.52	Board Meeting Room Rental March 2025	95California Pacific Charter - Sonom			
	2/24/2025	ALLS001All Systems Go Veterinary Solutions	101371646	550.53	Marketing Monthly - February 2025	95California Pacific Charter - Sonom			
	2/24/2025	PITN000Pitney Bowes Global Financial Services LLC	20137003545	39.64	Postage Machine Lease - Quarterly Apr 25 - Jun 25	95California Pacific Charter - Sonom			
	2/26/2025	OXFO000Oxford Consulting Services, Inc.	20137003548	1,021.36	OT Services January 2025	95California Pacific Charter - Sonom			
	2/26/2025	DELA000De Lage Landen Financial Services Inc.	20137003551	86.20	Copier Lease Monthly - March 2025	95California Pacific Charter - Sonom			
	2/27/2025	TIFF001Tiffany Cozzi	101371648	54.59	SPED/Counseling Retreat February 2025 - Mileage - Cornelius Cozzi, Tiffanv	95California Pacific Charter - Sonom			
	2/28/2025	CHAR001Charter Impact	101371649	525.00	Payroll & Retirement Services Monthly - February 2025	95California Pacific Charter - Sonom			
	2/28/2025	WORL000Worldwide Express	101371650	100.46	Shipping for CPC-SO	95California Pacific Charter - Sonom			
	2/28/2025	DONA001Donald McLeish	101371651	33.22	SPED/Counseling Retreat February 2025 - Mileage - McLeish, Donald	95California Pacific Charter - Sonom			
	2/28/2025	YENI001Yeni Sandoval	20137003555	6.38	SPED/Counseling Retreat February 2025 - Meals - Sandoval, Yeni	95California Pacific Charter - Sonom			
		YENI001Yeni Sandoval	20137003555	40.97	SPED/Counseling Retreat February 2025 - Mileage - Sandoval, Yeni	95California Pacific Charter - Sonom			
	2/28/2025	ERIC001Ericka Zemmer	20137003554	18.78	MIleage for Board Meeting 02/11/25 for Ericka Zemmer	95California Pacific Charter - Sonom			
	2/28/2025	WILL000William J Howard Jr.	20137003553	17.47	MIleage for Board Meeting 02/11/25 for William Howard	95California Pacific Charter - Sonom			
	2/28/2025	KELLY01Kelly Spinos	20137003552	13.07	SPED/Counseling Retreat February 2025 - Mileage - Spinos, Kelly	95California Pacific Charter - Sonom			

		California Pacific C	harter Schools - Regular Meeting of the E	Board of Directors - A	Agenda - Tuesday March 11, 2025 at 5:00 PM
Company name:	California Pacific Charter - Sonoma				
Report name:	Check register				
Created on:	3/3/2025				
Location:	95Califori	nia Pacific Charter - Sor	ioma		
Bank	Date	Vendor	Document no.	Amount applied	Memo Location
CHASE 1781 -	Account n	o: 505911781			
Chase Bank - Main					

Total for CHASE 1781

22,532.69



JPMORGAN CHASE BANK NA PO BOX 15918 MAIL SUITE DE1-1404 WILMINGTON DE 19850

ACCOUNT NUMBER	5563 7579 0010 0937
PAYMENT DUE DATE	03/25/2025
AMOUNT DUE	\$31,986.64
CURRENT BALANCE	\$31,986.64

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

AMOUNT ENCLOSED \$

CALIFORNIA PACIFIC SHANNON GREEN 940 S COAST DR STE 185 COSTA MESA CA 92626-1780

** 000000

556375790010093703198664031986648

PLEASE TEAR PAYMENT COUPON AT PERFORATION

STATEMENT MESSAGES

COMMERCIAL ACCOUNT SUMMARY

ORGANIZATION NAME: CALIFORNIA PACIFIC

ACCOUNT NUMBER: 5563757900100937

CLOSING DATE	02-28-25	PREVIOUS BALANCE	63,136.76
	100,000	PURCHASES AND OTHER CHARGES	32,924.42
AVAILABLE CREDIT	68,013	CASH ADVANCES	.00
		CREDITS	937.78
FOR CUSTOMER SERVICE CALL: 1-800-316-6056		PAYMENTS	63,136.76-
FOR TTY/TDD SERVICE CALL: 1-800-955-8060		LATE PAYMENT CHARGES	.00
		CASH ADVANCE FEE	.00
SEND BILLING INQUIRIES TO: JPMORGAN CHASE BANK NA COMMERCIAL CARD SOLUTIONS P.O. BOX 2015		FINANCE CHARGES	.00
		NEW BALANCE	31,986.64
		TOTAL PAYMENT DUE	31,986.64
MAIL SUITE IL1- ELGIN, IL 601		DISPUTED AMOUNT	.00
,,, 00,,_1			

ACCT. NUMBER: 5563 7579 0010 0937

CALIFORNIA PACIFIC

TOTAL COMMERCIAL ACTIVITY \$63,136.76CR

COMMERCIAL ACCOUNT ACTIVITY

CALIFORNIA PACIFIC 5563-7579-0010-0937

ACCOUNTING CODE:

 Post Date
 Tran Date
 Reference Number

 02-25
 02-25

Transaction Description

AUTO PAYMENT DEDUCTION

Amount

63,136.76 CR

INDIVIDUAL CARDHOLDER ACTIVITY					
CHRISTINE 5563-7500-1	511-9595	CREDITS \$0.00	PURCHASES \$13,077.72	CASH ADV \$0.00	TOTAL ACTIVITY \$13,077.72
ACCOUNTIN	NG CODE:				
		Purchasing	J Activity		
Post Tran Date Date 02-03 02-01	Reference Number	Transaction Descri GOOGLE *ADS3267 P.O.S.: P18DD85E	517799 650-253-0000) CA	Amount 1,077.72
02-28 02-28	15270215058000710551090	GOOGLE ADS32675	517799 MOUNTAIN V	IEW CA	12,000.00
			Total Purch	asing Activity	\$13,077.72
DAISY CAR 5563-7581-1		CREDITS \$937.78	PURCHASES \$8,900.89	CASH ADV \$0.00	TOTAL ACTIVITY \$7,963.11
ACCOUNTIN	NG CODE:				
		Purchasing	J Activity		
Post Tran Date Date 02-03 01-30	Reference Number	Transaction Descri			Amount 26.64
02-04 02-03	82305095034000050904366		AD CARLSBAD CA I-pacs. SALES TAX	: 16.19	208.94
02-05 02-03	52707155035010197793489		#0606 SANTA ANA 1 SALES TAX: 34.72		482.72
02-10 02-07	55436875038290384298432		FOUND CA SAN DIE 7 SALES TAX: 0.00	GO CA	700.00
02-10 02-09	82305095041000010276898	BANKAROO SUBS	CRIPTION ALEXAND	RIA VA	20.00
02-11 02-10	55432865041205566700534	SQ *WENDYART- A P.O.S.: 00011529215	RT IT U GOSQ.COM 5150973 SALES TAX	CA X: 61.95	700.00
02-12 02-12	55432865043205980396636	COSTA MESA *CO	MM DEV 714-754-52	40 CA	12.00
02-13 02-12	55432865043206216032573	ABB*BOUDIN CAT	ERING 415-283-1230	СА	39.27
02-13 02-12	55480775043075248026495	ONTIMETEL DIAL	AYCALLS JUPITER F	Ľ	44.99
02-14 02-13	55417345044260447696244	SCHOOL SERVICES P.O.S.: 1077751 S	S OF CAL SACRAME ALES TAX: 0.00	NTO CA	550.00
02-14 02-13	82711165045000002991806	CALHEC 2025 WAS	HINGTON DC		595.00
02-14 02-13	82711165045000004091837	YOUNG, MINNEY &	CORR SACRAMENT		75.00
02-21 02-20	55436875051260517048600	ORCHID EVENTS H P.O.S.: 2138336 S	ITL CNCL COTTONW ALES TAX: 0.00	D HTS UT	323.92

INDIVIDUAL CARDHOLDER ACTIVITY

ACCT. NUMBER: 5563 7579 0010 0937

CALIFORNIA PACIFIC

Purchasing Activity Post Tran Date Date **Reference Number** Transaction Description Amount 02-21 02-20 55436875052730526032281 OMNI LOS ANGELES ONLIN LOS ANGELES CA P.O.S.: 73052603224 SALES TAX: 0.00 662 18 02-27 02-26 75418235057222930767860 ALLPAID*LOS ANGELES C DOWNEY CA 103.00 75418235057222931024634 ALLPAID*LOS ANGELES C DOWNEY CA 02-27 02-26 103 00 02-27 02-26 75418235057222931222626 ALLPAID*LOS ANGELES C DOWNEY CA 103.00 75418235057222931460622 ALLPAID*LOS ANGELES C DOWNEY CA 02-27 02-26 103.00 **Total Purchasing Activity** \$4.852.66 Telecommunication Activity Post Tran Date Date **Reference Number** Transaction Description Amount 02-12 02-11 55500365043241021565275 *BILL PAYMENT DALLAS TX 250.74 P.O.S.: 323923130 SALES TAX: 0.00 **Total Activity** \$250.74 **Travel Activity** Post Tran Transaction Description UNITED 01624559812260 UNITED.COM TX CAMPBELL/VICTORIANIC DEPART: 03-13-P.O.S.: SALES TAX: \$0.00 RDD UA S SFO UA S SAN Reference Number 55432865031202171370995 Date Date Amount 02-03 01-30 252.98 DEPART: 03-13-25 02-04 02-03 55310205035143486658173 CHIPOTLE ONLINE CHIPOTLE.COM CA 318.80 UNITED 01624569389041 UNITED.COM TX CAMPBELL/VICTORIANIC DEPART: 03-14-P.O.S.: SALES TAX: \$0.00 02-05 02-03 55432865035203512691475 252 98 DEPART: 03-14-25 SAN UA S SFO UA S RDD 02-06 02-05 82305095036000033387695 DD *DOORDASH POLINACAF SAN FRANCISCO CA 22.60 02-11 02-10 87021305042000000615224 WWW.HOPSKIPDRIVE.COM LOS ANGELES CA 54.50 WWW.HOPSKIPDRIVE.COM LOS ANGELES CA 02-11 02-10 8702130504200000823117 56.77 02-14 02-12 55432865044206360677222 TST*JALISCO CANTINA - CARLSBAD CA 627.99 02-17 02-14 85369435046210009905105 TOWN AND COUNTRY - LOD SAN DIEGO CA 293.28 0000029096 ARRIVAL: 02-13-25 02-19 02-17 55436875049170497781663 HILTON GARDEN INN SACRAMENTO CA 611.72 00042185 ARRIVAL: 02-16-25 02-20 02-19 55432865050208329085274 THE KEBAB SHOP GOSQ.COM CA 313.49 P.O.S.: 00011529215151238 SALES TAX: 18.60 THE WESTIN SD GASLAMP SAN DIEGO CA 02-24 02-21 55432865053209265115528 992 38 M05407 ARRIVAL: 02-21-25 02-27 02-25 45180135057051700002377 HILTON CAPE REY CARLS CARLSBAD CA 937.78 CR Total Travel Activity \$2,859.71

		i utai i	Tavel Activity	ψ2,053.71
CHRISTINE FEHER 5563-7581-2972-4242	CREDITS \$0.00	PURCHASES \$10,945.81	CASH ADV \$0.00	TOTAL ACTIVITY \$10,945.81
ACCOUNTING CODE:				

ACCT. NUMBER: 5563 7579 0010 0937

	INDIVIDUAL CARDHOLDER ACTIVITY					
	Purchasing Activity					
Post Tra Date Da 02-03 02-	te Reference Number	Transaction Description STAMPLI FOR 1-2025 MOUNTAIN VIEW CA	Amount 1,266.70			
02-12 02-	-11 55432865042205891077094	MYFAX SERVICE 866-563-9212 CA	10.00			
02-14 02-	-13 82711165044000012579543	STICKER MULE AMSTERDAM NY	2,465.23			
02-17 02-	-15 82305095046000017844123	QR.IO GENERATOR NEWARK DE	350.00			
02-17 02-	-14 82711165045000013224353	STICKER MULE AMSTERDAM NY	842.61			
02-20 02-	-19 55432865050208339422772	MYFAX SERVICE 866-563-9212 CA	12.00			
		Total Purchasing Activity	\$4,946.54			
		Travel Activity				
Post Tra Date Da 02-03 01-	te Reference Number	Transaction Description LEGOLAND CALIFORNIA CARLSBAD CA	Amount 48.00			
02-10 02-	-08 52708065040081502069710	AVIS.COM PREPAY 8003527900 VA 217437732 SANTA AN	414.24			
02-10 02-	-08 55432865040205202139502	SOUTHWES 5262308404188 800-435-9792 TX BERRY/KATHERINE GRAC DEPART: 02-27-25 P.O.S.: SALES TAX: \$0.00 CMH WN R LAS WN R SNA WN R PHX WN R CMH	616.35			
02-13 02-	-11 65180135043051600057161	HILTON CHANDLERS REST CARLSBAD CA	1,975.48			
02-20 02-	-19 82711165051000000563632	IFLY INDOOR SKYDIVING AUSTIN TX	2,775.00			
		Total Travel Activity	\$5,829.07			
	Miscellaneous Activity					
Post Tra Date Da 02-17 02-	te Reference Number	Transaction Description MAILCHIMP ATLANTA GA	Amount 157.25			
02-17 02-	-15 87021305046000003898153	ULTIMATE SLP FARMINGTON CT	12.95			
		Total Miscellaneous Activity	\$170.20			

Serial Number	Model	Asset Tag #
4WQR9FAWB00614R	Samsung Chromebook 4	LA-20211094
PF4ZVLL7	Lenovo 100e Chromebook Gen 4 (ADL-N)	LA-20211214
PF4Z89T1	Lenovo 100e Chromebook Gen 4 (Intel)	SD-20210792
PF4Z76PD	Lenovo 100e Chromebook Gen 4 (Intel)	SO-20210456
4WQR9FAWB00303L	Samsung Chromebook 4	LA-20211132
4K9V9FDW600228Y	Samsung Chromebook 4	LA-20210834
4WQR9FFW800312F	Samsung Chromebook 4	LA-20211037
4WQR9FAWB00823E	Samsung Chromebook 4	SD-20210728
4K9V9FDW600224W	Samsung Chromebook 4	LA-20210887

Coversheet

Consent - Policy Development

Section:	XI. Consent
Item:	C. Consent - Policy Development
Purpose:	Vote
Submitted by:	Corrie Amador
Related Material:	CPCS - 4020 Background Check Policy.pdf
	CPCS - 4020 Background Check Policy_redline_3.11.25.pdf

BACKGROUND:

AB 2534 was passed and went into effect on January 1, 2025 requiring schools to conduct a full employment history review for any egregious misconduct complaints, investigations, or discipline. The proposed changes to the background check policy incorporate the new Education Code requirements.

RECOMMENDATION:

It is recommended the Board approve the recommended policy changes.

PERSONNEL SERVICES

4020-CPCS

BACKGROUND CHECK POLICY

It is the policy of California Pacific Charter Schools ("CPCS" or "Charter School") to provide a safe working environment and school community.

Criminal Background Check

All CPCS employees and individuals working, interning, or volunteering with students will be required to submit to a criminal background investigation. No condition or activity will be permitted that may compromise CPCS's commitment to the safety and the well-being of students taking precedence over all other considerations.

Conditions that prohibit working at the School include conviction of a controlled substance, sex offense, or a serious or violent felony. If there is a nexus between a conviction and the responsibilities of a job position, the candidate will not be considered. Additionally, should an employee, during their employment with the School, be charged or convicted of any offense, the employee must immediately report the charge or conviction to Human Resources.

Egregious Misconduct Check (AB 2534)

In compliance with State law, candidates in consideration for a certificated, certificated specialist, or certificated administration position will be required to submit to an additional background check for any egregious misconduct in the course of their employment history with a local education agency (LEA) to include: charter schools, school districts, or county offices of education in the State of California. The Human Resources staff will conduct the checks by surveying all applicable LEAs in the candidate's employment history.

Employment will not be delayed due to failure of an LEA to respond to the egregious misconduct check; however, an individual will be subject to immediate termination from the at-will employment agreement should the school learn of discrepancies in the stated employment history as outlined in the employment application and onboarding documents.

Credit History Check

Newly hired employees for positions that meet the following requirements as outlined in the job description may be required to undergo a credit history check as part of the onboarding process:

- The job position may require the employee to be a signatory on CPCS's bank or credit card accounts;
- The job position may require the employee to transfer money on behalf of the CPCS;
- The position may require the employee to enter into financial contracts on behalf of the CPCS.

This policy applies to new employees and continuing employees applying for job positions subject to this requirement, unless the employee has previously been cleared through a credit history check with the CPCS.
PERSONNEL SERVICES

4020-CPCS

BACKGROUND CHECK POLICY

After a determination is made, the custodian of records on behalf of the CPCS shall destroy the credit history check and maintain only a certification showing that the check was made, the date it was performed, and whether the individual was eligible for the position based on the results of the check.

The CPCS will maintain a high level of confidentiality to best protect the privacy of the individual.

PERSONNEL SERVICES

4020-CPCS

BACKGROUND CHECK POLICY

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PERSONNEL SERVICES

4020-CPCS

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After a determination is made, the custodian of records on behalf of the CPCS shall destroy the credit history check and maintain only a certification showing that the check was made, the date it was performed, and whether the individual was eligible for the position based on the results of the check.

The CPCS will maintain a high level of confidentiality to best protect the privacy of the individual.

Coversheet

Approval of Second Interim Financial Report

Section:XII. Business/Financial ServicesItem:A. Approval of Second Interim Financial ReportPurpose:VoteSubmitted by:Shannon GreenRelated Material:2024-25 Second Interim Budget Presentation.pdf2024-25 Second Interim Budget #1751 California Pacific Charter School-Los Angeles.pdf2024-25 Second Interim Budget #1758 California Pacific Charter School-San Diego.pdf2024-25 Second Interim Budget #2037 California Pacific Charter School-Sonoma.pdf

BACKGROUND:

On or before March 15th, charter schools are required to submit a Second Interim Budget to their chartering authority and the County Office of Education (COE). The Second Interim Budget provides a comprehensive financial update, offering a near-final assessment of the academic year's financial performance. This report further refines revenue projections, adjusts expenditures based on actual activity to date, and provides a detailed review of cash flows and fund balances. This update is mandated by the California Department of Education and reflects the most accurate financial picture available before the close of the fiscal year.

This budget update is crucial for the Board to thoroughly evaluate each School's financial health and ensure they are on track to meet their budgetary obligations. It allows for the identification of any remaining financial risks or opportunities, enabling proactive adjustments to be made before the year concludes. The Second Interim Budget also serves as a critical tool for forecasting the year-end financial position and planning for the upcoming fiscal year.

Approval of the Second Interim Budget is a vital step in maintaining financial transparency, ensuring fiscal responsibility, and demonstrating the school's commitment to sound financial management. It provides stakeholders with confidence that resources are being managed effectively to support the school's educational mission and achieve its strategic goals. This report allows for a final check before the end of the fiscal year, ensuring that the school is prepared for the audit and any future fiscal planning.

RECOMMENDATION:

It is recommended the Board approve the Second Interim Financial Reports for California Pacific Charter Schools - Sonoma (#2037), San Diego (#1758), and Los Angeles (#1751), as presented.















		San Diego		1	os Angeles	6		Sonoma	
	First Interim Budget 2024-25	Second Interim Budget 2024-25	\$ Change	2 C	Second Interim Budget 2024-25	\$ Change	First Interim Budget 2024-25	Second Interim Budget 2024-25	\$ Change
Enrollment	309	309	-	423	423		213	213	
Average Daily Attendance	276.00	279.19	3.19	383.00	376.54	(6.46)	189.00	193.19	4.1
REVENUES									
General Purpose Revenue	3,801,327	3,839,978	38,651	5,338,147	5,249,721	(88,426)	2,469,969	2,521,642	51,673
Federal Revenue	143,763	150,964	7,201	212,196	214,703	2,507	101,692	104,551	2,859
Other State Revenue	636,235	600,514	(35,721)	851,786	946,269	94,482	424,049	359,280	(64,769
Other Local Revenue	28,400	29,596	1,196	7	1,449	1,442	2,000	2,604	604
TOTAL REVENUES	4,609,724	4,621,051	11,327	6,402,136	6,412,141	10,005	2,997,710	2,988,077	(9,633
EXPENDITURES									
Certificated Salaries	2,040,657	2,092,319	51,662	2,933,485	3,002,106	68,621	1,307,285	1,348,241	40,956
Classified Salaries	606,989	613,224	6,236	850,483	871,799	21,316	394,368	395,252	884
Employee Benefits	819,754	823,146	3,393	1,225,891	1,227,927	2,035	513,365	516,762	3,398
Books and Supplies	303,662	303,341	(321)	455,492	393,279	(62,213)	189,789	192,458	2,669
Other Services and Ops	707,088	658,483	(48,605)	915,514	912,718	(2,796)	439,128	467,377	28,249
Other Outgo	-	-	-	-	-	-	737	737	
TOTAL EXPENDITURES	4,478,149	4,490,513	12,364	6,380,864	6,407,829	26,964	2,844,672	2,920,827	76,155
NET INCREASE / (DECREASE)	131,575	130,538	(1,037)	21,271	4,312	(16,959)	153,038	67,250	(85,788
IET INCREASE / (DECREASE)	131,575	130,538	(1,037)	21,2/1	4,312	(16,959)	153,038	67,250	(85,788
BEGINNING BALANCE, RESERVE	1,902,844	1,902,731	(113)	3,084,907	3,084,907	-	876,499	876,499	
NET INCREASE / (DECREASE)	131,575	130,538	(1,037)	21,271	4,312	(16,959)	153,038	67,250	(85,788

Changes to Salaries and Benefits

	San Diego		Los Angeles			Sonoma			
	First Interim Budget 2024-25	Second Interim Budget 2024-25	\$ Change	First Interim Budget 2024-25	Second Interim Budget 2024-25	\$ Change	First Interim Budget 2024-25	Second Interim Budget 2024-25	\$ Change
EXPENDITURES									
Certificated Salaries	2,040,657	2,092,319	51,662	2,933,485	3,002,106	68,621	1,307,285	1,348,241	40,956
Classified Salaries	606,989	613,224	6,236	850,483	871,799	21,316	394,368	395,252	884
Employee Benefits	819,754	823,146	3,393	1,225,891	1,227,927	2,035	513,365	516,762	3,398
TOTAL SALARIES AND BENEFITS	3,467,399	3,528,689	61,291	5,009,859	5,101,832	91,973	2,215,018	2,260,255	45,237

Summer school hours will increase by 15-20 hours per teacher in June 2025.

Additional professional development for teachers and Education Specialists, including paid hours curriculum development, SPED certifications, and AVID Ignite summer online training.







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					···J				
	San Diego		Los Angeles			Sonoma		Sonoma	
	2024-25	2025-26	2026-27	2024-25	2025-26	2026-27	2024-25	2025-26	2026-27
Enrollment	309	314	320	423	428	433	213	213	213
Average Daily Attendance	279.19	284.37	290.27	376.54	380.55	386.68	193.19	193.19	193.19
REVENUES									
General Purpose Revenue	3,839,978	4,073,632	4,376,436	5,249,721	5,439,961	5,726,704	2,521,642	2,575,577	2,648,514
Federal Revenue	150,964	130,466	132,958	214,703	191,819	194,724	104,551	89,093	89,093
Other State Revenue	600,514	785,380	640,936	946,269	1,078,673	917,156	359,280	482,455	352,816
Other Local Revenue	29,596	5,000	5,000	1,449	-		2,604	1,000	1,000
TOTAL REVENUES	4,621,051	4,994,478	5,155,330	6,412,141	6,710,453	6,838,584	2,988,077	3,148,125	3,091,423
EXPENDITURES									
Certificated Salaries	2,092,319	2,301,875	2,359,040	3,002,106	3,160,784	3,239,279	1,348,241	1,408,610	1,443,592
Classified Salaries	613,224	664,520	683,202	871,799	912,476	938,128	395,252	406,647	418,079
Employee Benefits	823,146	977,023	1,021,096	1,227,927	1,341,584	1,402,102	516,762	597,880	624,850
Books and Supplies	303,341	346,405	354,270	393,279	439,423	485,742	192,458	212,168	216,442
Other Services and Operating	658,483	615,561	544,077	912,718	813,400	739,757	467,377	446,204	379,992
Other Outgo			1.5	-	~		737		
TOTAL EXPENDITURES	4,490,513	4,905,384	4,961,685	6,407,829	6,667,667	6,805,008	2,920,827	3,071,509	3,082,955
NET INCREASE / (DECREASE)	130,538	89,094	193,645	4,312	42,786	33,576	67,250	76,616	8,468
BEGINNING BALANCE, RESERVES	1,902,731	2,033,269	2,122,363	3,084,907	3,089,220	3,132,006	876,499	943,749	1,020,365
NET INCREASE / (DECREASE)	130,538	89.094	193,645	4,312	42,786	33,576	67,250	76,616	8,468













California Pacific Charter-Los Angeles

2024-25 Second Interim Budget



- 1758 California Pacific Charter School San Diego (CPC-SD)
- 1751 California Pacific Charter School Los Angeles (CPC-LA)
- 2037 California Pacific Charter School Sonoma (CPC-SO)

On or before March 15th, charter schools are required to submit a second interim budget to their chartering authority and the County Office of Education (COE). This budget is the charter school's proposed plan of the estimated revenues and expenditures based on historical data and the most recent information known at the time of development. The budget is a living document that will be adapted throughout the year as growth changes, funding levels change, and other new information becomes available.

2025-26 Governor's Proposed Budget Highlights:

The Governor's 2025–26 state budget proposal, released in January 2025, reflects a balanced fiscal plan with no cuts to core education programs. This is a significant shift from last year when California faced a \$38 billion deficit. While the budget presents a more stable financial outlook, it remains subject to change as the state refines its revenue estimates in the coming months.

The January budget is the first step in the state's budgeting process. In May, the May Revision will provide updates based on the latest economic data, and by June 15, the Legislature must pass a balanced budget. It's important to note that final funding allocations may differ from these early projections. Additional details will emerge as the budgeting process unfolds, particularly regarding education funding adjustments. Charter schools and school leaders should closely monitor the May Revision and subsequent trailer bills for final funding determinations.

Key Highlights from State Budget:

- Local Control Funding Formula (LCFF) COLA: Estimated at 2.43%, though historically, initial projections tend to be optimistic.
- Transitional Kindergarten (TK) Expansion: The budget allocates \$1.5 billion in ongoing Proposition
 98 funding to reduce the student-to-adult ratio from 12:1 to 10:1 in TK classrooms.
- New One-Time "Student Support and Discretionary Block Grant": Proposed funding to support professional development, teacher recruitment, career pathways, and dual enrollment expansion.
- Learning Recovery Emergency Block Grant (LREBG) Enhancements: Increased funding is proposed, with a new requirement for a needs assessment to determine funding allocation. The grant can be used for summer school, tutoring, technology purchases, and other learning recovery initiatives.



Second Interim Budget Financial Highlights:

The financial performance of all three California Pacific Charter Schools (CalPac) - San Diego (CPC-SD), Los Angeles (CPC-LA), and Sonoma (CPC-SO)—remains strong, with healthy reserves and cash flows.

- CPC-SD: A surplus of \$130,538 boosts the ending fund balance of \$2,033,269, representing a healthy 45.28% of annual expenditures; a decrease from the previous budget.
- CPC-LA: A surplus of \$4,312 boosts the ending fund balance of \$3,089,220, representing a healthy 48.21% of annual expenditures; a decrease from the previous budget.
- CPC-SO: A surplus of \$67,250 boosts the ending fund balance of \$943,749, representing a healthy 32.31% of annual expenditures; a decrease from the previous budget.

Enrollment and ADA Assumptions

Average Daily Attendance (ADA) is the base factor used in determining the single largest source of income, LCFF apportionment; therefore, any change in enrollment or attendance, however slight, significantly changes the revenue apportionment.

By-grade enrollment and ADA projections are shown on the Enrollment & ADA sheet.

All three California Pacific Charter Schools are seeing robust enrollment projections, resulting from exemplary work from CalPac staff in student retention efforts and successful enrollment campaigns. Management has prepared the budget for each school with conservative enrollment and ADA estimates.

The attendance ratio percentage is management's estimate based on historical data trends. When reviewing the Attendance Ratio, it is important to note that this is not solely on a per pupil basis but also includes any students who did not complete a full year at CalPac. As such, not every student will equal 1 FTE, and their inclusion contributes to the overall ADA ratio.

California Pacific Charter-SD	2024-25 Preliminary	2024-25 FIB	2024-25 SIB	2025-26 Projected	2026-27 Projected
Enrollment	270	309	309	314	320
Total Charter ADA	252.00	276.00	279.19	284.37	290.27
Attendance Ratio	93.33%	89.32%	90.35%	90.56%	90.71%

California Pacific Charter Schools

	2024-25 Preliminary	2024-25 FIB	2024-25 SIB	2025-26 Projected	2026-27 Projected
California Pacific Charter-LA				-	_
Enrollment	415	423	423	428	433
Total Charter ADA	391.00	383.00	376.54	380.55	386.68
Attendance Ratio	94.22%	90.54%	89.02%	88.91%	89.30%

California Pacific Charter - Sonoma	2024-25 Preliminary	2024-25 FIB	2024-25 SIB	2025-26 Projected	2026-27 Projected
Enrollment	169	213	213	213	213
Total Charter ADA	165.00	189.00	193.19	193.19	193.19
Attendance Ratio	97.63%	88.73%	90.70%	90.70%	90.70%

Revenue

General Purpose Entitlement - LCFF Revenue – LCFF is the primary funding source for all three schools. LCFF revenues have been calculated based on the most recent FCMAT LCFF calculator.

Key Changes to Federal Revenue -

- > Title I, II, and IV Funds have been updated to reflect current allocation schedules.
- > Federal Special Education revenues have been updated to reflect current allocation schedules.

	CPC-SD	CPC-LA	CPC-SO
Federal Special Education	\$50,241	\$54,724	\$37,042
Title I	63,260	110,310	37,088
Title II	8,882	14,669	5,031
Title IV	10,000	10,000	10,000
ESSER III	18,581	25,000	12,271
ESSER III - LL			3,119

Federal Revenue – 2024-25 Second Interim Budget:



Key Changes to State Revenue -

- State Special Education Revenue State Special Education Revenues have been updated per the most recent funding schedules.
- Mandated Block Grant (MBG) revenues have been funded at \$20.06 per ADA for grades K-8 and \$55.76 per ADA for grades 9-12.
- State Lottery funding rates of \$191/ADA for Non-Proposition 20 and \$82/ADA for Proposition 20 were used.
- Educator Effectiveness Grant (EEF) revenues have been adjusted downward in the Second Interim Budget for CPC-SD and CPC-SO. To maintain strategic resource allocation and maximize impact on educational outcomes, these schools will defer a portion of the funds to subsequent years within the grant period. CalPac remains committed to fully utilizing all EEF resources by June 30, 2026. CPC-LA's EEF allocation remains unchanged from the previous budget.
- Arts & Music Block Grant (AMIM) revenues for CPC-LA's have increased, reflecting the school's strategic decision to capture additional allowable funds. CPC-SD and CPC-SO's AMIM allocations remain unchanged from the previous budget.
- Learning Recovery Block Grant (LREBG) revenues for CPC-LA have increased, enabling the school to leverage additional allowable funding for learning recovery initiatives. CPC-SD and CPC-SO's LREBG allocations remain unchanged from the previous budget. All three schools are on track to fully expend these funds by the 2027-28 deadline.
- Proposition 28—The Arts and Music in Schools (AMS) revenues increased for all three CalPac schools following the release of funding schedules.

CPC-SD	CPC-LA	CPC-SO			
\$266,956	\$429,427	\$136,453			
21,169	28,549	14,647			
53,325	71,919	36,899			
22,894	30,876	15,842			
14,154	13,356	18,552			
15,323	32,396	15,323			
93,253	139,509	57,830			
33,848	53,323	19,459			
30,821	46,231	19,263			
13,955	14,075	6,624			
5,540	5,587	2,483			
29,277	81,020	15,905			
	CPC-SD \$266,956 21,169 53,325 22,894 14,154 15,323 93,253 33,848 30,821 13,955 5,540	CPC-SDCPC-LA\$266,956\$429,42721,16928,54953,32571,91922,89430,87614,15413,35615,32332,39693,253139,50933,84853,32330,82146,23113,95514,0755,5405,587			

Other State Revenue – 2024-25 Second Interim Budget:

Local Revenue -

➤ Interest revenue is projected at \$28K for CPC-SD and \$2K for CPC-SO.



Expenses

Key Changes to Salaries and Benefits -

- Summer school hours will increase by 15-20 hours per teacher in June 2025, adding approximately \$25K (\$8K for CPC-SD, \$12K for CPC-LA, \$5K for CPC-SO).
- ➤ Teachers will receive 40 additional paid hours for Bright Thinker curriculum development and training following the approval of the new K-5 online curriculum.
- CTE teachers will have the opportunity to work up to five additional days in June 2025 for curriculum development, with an estimated cost of \$13K (\$4K for CPC-SD, \$6K for CPC-LA, \$3K for CPC-SO).
- ➢ Four Education Specialists will receive additional training for SPED certifications, costing approximately \$24K (\$8K for CPC-SD, \$12K for CPC-LA, \$5K for CPC-SO), including course fees and additional work hours.
- AVID Ignite summer online training will be offered, with an estimated cost of \$46K (\$15K for CPC-SD, \$22K for CPC-LA, \$9K for CPC-SO), including participant fees and professional training pay.

Key Changes to Books and Supplies -

- ➤ The budget for books and supplies has decreased overall for CPC-LA and CPC-SD, while it increased overall for CPC-SO.
- Actual staff meal expenditures are lower than anticipated across all three schools, resulting in budget reductions.
- Actual expenditures for educational applications are lower than budgeted. This is following a review of various apps, which found none that provided sufficient evidence of instructional improvement. This resulted in budget reductions across all schools.
- Required computer purchases for CPC-LA and CPC-SD are coming in lower than previously projected, whereas CPC-SO's purchases exceeded previous projections, driving the overall increase in this category for that school.

Key Changes to Services and Other Operating Expenditures -

- Services and other operating expenditures have decreased overall for CPC-LA and CPC-SD, while it increased overall for CPC-SO.
- Subagreements for service variances reflect adjustments in funding to meet the evolving needs of special education students, which have varied from initial projections for each of the three schools.
- A previously budgeted professional development service expense has been reallocated to salaries and benefits, as these costs are now associated with additional teacher work hours.
- Insurance expenses are lower than the previous budget, with \$50K for Worker's Compensation accounted for in benefits.



- Facility rents and leases have increased by \$13K (\$4K for CPC-SD, \$6K for CPC-LA, \$3K for CPC-SO) due to the office expansion as of February 2025.
- Professional Services increased in this budget to include financial services from Key Charter Advisors, LLC for coverage during the Director of Fiscal Service's leave, as well as Joffe Emergency Services for School Safety consulting services.
- > Legal expenses have been increased for all three schools to ensure adequate funding.

Per-pupil spending rates for the 2024-25 Second Interim Budget are as follows:

- ➢ CPC-SD: \$14,532 per pupil
- > CPC-LA: \$15,149 per pupil
- > CPC-SO: \$13,713 per pupil

Multi-Year Projection Assumptions

A multi-year projection has been prepared to show that California Pacific Charter Schools has a sound financial plan to ensure fiscal solvency in the current year and the next two years. This report shows the projected revenues and expenditures for the current year and the next two years.

2025-26 & 2026-27 Assumptions

- The LCFF COLA projections for 2025-26 and 2026-27, as derived from the latest Dartboard projections, are 2.43% and 2.52%, respectively. Management acknowledges the inherent uncertainty of these projections and has conducted internal scenario planning, including analyses based on a zero COLA. Based on current projections, the school anticipates maintaining a balanced budget for the next two fiscal years. Management will continue closely monitoring the official Statutory COLA as it becomes available.
- MBG revenue rates at:
 - > 2025-26: \$20.55 per ADA for grades K-8 and \$57.11 per ADA for grades 9-12.
 - > 2026-27: \$21.27 per ADA for grades K-8 and \$59.12 per ADA for grades 9-12.
- California Lottery's per-ADA rate is \$191/ADA for Non-Proposition 20 and \$82/ADA for Proposition 20 for both 2025-26 and 2026-27.
- UPK funds have been included for CPC-SD, CPC-LA, and CPC-SO, totaling \$14K, \$13K, and \$19K, respectively, for 2025-26. The funds are available until June 30, 2026.
- 2025-26 includes Educator Effectiveness funds for CPC-SD, CPC-LA, and CPC-SO \$49K, \$30K, and \$53K, respectively. The funds are available until June 30, 2026.
- All three CalPac schools intend to continue applying for CTEIG funding each school year. The funding requests for 2025-26 are projected to be \$103K for CPC-SD, \$154K for CPC-LA, and \$64K for CPC-SO. Additionally, the funding requests for 2026-27 are projected to be \$106K for CPC-SD, \$162K for CPC-LA, and \$63K for CPC-SO. Each application is subject to approval and will require a 1:2 match (\$2 local to \$1 state match).



- AMIM funds for 2025-26 total approximately \$92K for CPC-SD, \$102K for CPC-LA, and \$58K for CPC-SO. These funds are available until the 2025-26 fiscal year and are expected to be fully exhausted by that date.
- Prop 28 (AMS) funds for 2025-26 have been estimated at \$31K for CPC-SD, \$47K for CPC-LA, and \$19K for CPC-SO; for 2026-27, these are estimated at \$32K for CPC-SD, \$47K for CPC-LA, and \$19K for CPC-SO.
- The A-G Access Grant and A-G Learning Loss Mitigation Grant funds for 2025-26 total approximately \$19K for CPC-SD, \$20K for CPC-LA, and \$9K for CPC-SO. These funds are available until the 2025-26 fiscal year and are expected to be fully exhausted by that date.
- LREBG funds for 2025-26 total approximately \$102K for CPC-SD, \$142K for CPC-LA, and \$56K for CPC-SO; for 2026-27 these are approximately \$117K for CPC-SD, \$122K for CPC-LA, and \$64K for CPC-SO. These funds are available until the 2027-28 fiscal year.
- Staffing Step Advancement factors:
 - ➤ Certificated staff 2.5%
 - ➤ Classified staff 3.0%
- The 2025-26 staffing budget incorporates a 3.00% COLA increase for staffing schedules. This projection is conditional on the following factors: full funding of the LCFF COLA increase by the California State budget, the absence of unforeseen staffing needs, overall budgetary constraints, and final approval by the Board. Additionally, the increase may be implemented through salary adjustments, fringe benefit enhancements, or a combination thereof.
- For the 2026-27 fiscal year, it's assumed that there will be no COLA increases for staffing schedules.
- The 2025-26 travel and conference budget allocates \$125K (\$40K for CPC-SD, \$60K for CPC-LA, \$25K for CPC-SO) for an all-staff, in-person meeting. This funding will cover speaker fees, training materials, travel, lodging, and meals for approximately 75 participants over two days. This investment supports the school's commitment to high-quality online instruction, informed decision-making, and improved student outcomes.
- With the expiration of one-time Educator Effectiveness funding on June 30, 2026, the 2026-27 travel and conference budget will be reduced.
- To address high inflation, management has decided to include a 6% increase in vendor contract renewals for both projected years.
- Vendors with a "per student" pricing model have been increased proportionally to the expected change in enrollment.



Debt – Revolving Loan Fund Program

California Pacific Charter School – Sonoma received a low-cost loan through the California School Financing Authority Charter School Revolving Loan Fund Program (RLF). The loan carries an interest rate of approximately 2%. Annual principal and interest payments are deducted from CPC-SO's LCFF payments that have been received. This loan is expected to be paid in full at the end of the 2024-25 fiscal year.

Fiscal Year	<u>2024-25</u>
Principal Balance	<u>\$ 46,198</u>
Principal Payment	\$ 46,198
Interest Payment	<u>737</u>
Total Repayment	\$ 46,935
Ending Principal Balance	<u>\$ 0.00</u>

Reserves

Reserves (or "Fund Balance") are critical in ensuring each School's financial stability. These reserves are allocated to cover potential expenses related to Special Education, legal matters, economic uncertainties, and cash flow needs.

California Pacific Charter - San Diego Summary of Ending Fund Balance

	2024-25	2025-26	2026-27
Ending Fund Balance (EFB)	\$2,033,269	\$2,122,363	\$2,316,008
Components of EFB			
Assigned for Special Education (4%)	\$134,715	\$147,162	\$148,851
Assigned for Legal (4%)	\$179,621	\$196,215	\$198,467
Assigned for Economic Uncertainty (5%)	\$224,526	\$245,269	\$248,084
Cashflow Reserve (33%)	\$1,494,407	\$1,533,717	\$1,720,606

California Pacific Charter - Los Angeles Summary of Ending Fund Balance

	2024-25	2025-26	2026-27
Ending Fund Balance (EFB)	\$3,089,220	\$3,132,006	\$3,165,582
Components of EFB			
Assigned for Special Education (4%)	\$256,313	\$266,707	\$272,200
Assigned for Legal (4%)	\$256,313	\$266,707	\$272,200
Assigned for Economic Uncertainty (5%)	\$320,391	\$333,383	\$340,250
Cashflow Reserve (35%)	\$2,256,203	\$2,265,209	\$2,280,932



California Pacific Charter - Sonoma Summary of Ending Fund Balance

	2024-25	2025-26	2026-27
Ending Fund Balance (EFB)	\$943,749	\$1,020,365	\$1,028,834
Components of EFB			
Assigned for Special Education (1%)	\$29,208	\$30,715	\$30,830
Assigned for Legal (4%)	\$116,833	\$122,860	\$123,318
Assigned for Economic Uncertainty (5%)	\$146,041	\$153,575	\$154,148
Cashflow Reserve (22%)	\$651,667	\$713,215	\$720,538

Cash Flow

Cash flow continues to be strong for all three schools, with positive monthly cash balances projected throughout the 2024-25 fiscal year, as detailed on the Monthly Cash Forecast. Days of Cash on Hand, a key liquidity measure, indicates the number of days a school can operate using existing reserves without additional revenue. A healthy level for charter schools generally exceeds 90 days, providing a strong buffer against unforeseen financial challenges. While the 2024-25 California State Enacted Budget includes cash deferrals, delaying apportionments from June to July 2025, close cash flow monitoring ensures each school maintains sufficient liquidity to meet its financial obligations. No external borrowing is currently anticipated.

2024-25 Second Interim Budget Cash Flow

	CPC-SD	CPC-LA	CPC-SO
Ending Cash Balance as of June 30, 2025	\$2,256,629	\$3,351,221	\$888,933
Days of Cash on Hand	183	191	111



Enrollment & ADA

California Pacific Charter -	CPC-LA		CPC-LA		СРС	-LA
Los Angeles (#1751)	2024-25		2025-26		2026-27	
Attendance Ratio:	89.0)2%	88.9	91%	89.30%	
	Enrollment	ADA	Enrollment	ADA	Enrollment	ADA
тк	8	7.49	8	7.63	8	7.75
Kinder	22	20.11	23	20.45	23	20.82
Grade 1	12	10.58	12	10.77	12	10.96
Grade 2	25	22.37	26	22.80	25	22.64
Grade 3	13	12.15	14	12.38	13	12.60
Grade 4	19	16.23	19	16.53	20	16.84
Grade 5	23	20.78	22	21.15	24	21.51
Grade 6	31	26.90	31	27.40	32	27.89
Grade 7	31	28.23	32	28.73	32	29.24
Grade 8	32	28.19	32	28.69	32	29.21
Grade 9	39	35.50	40	35.13	41	35.19
Grade 10	58	50.50	58	50.41	59	52.00
Grade 11	50	45.28	50	45.07	51	45.88
Grade 12	60	52.23	61	53.41	61	54.15
TOTAL	423	376.54	428	380.55	433	386.68
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA
Total TK-3 Enrollment	80	72.70	83	74.03	81	74.77
Total 4-6 Enrollment	73	63.91	72	65.08	76	66.24
Total 7-8 Enrollment	63	56.42	64	57.42	64	58.45
Total 9-12 Enrollment	207	183.51	209	184.02	212	187.22
Total Enrollment/ADA	423	376.54	428	380.55	433	386.68
Unduplicated Pupil Percentage	69.74%	295	69.63%	298	69.52%	301
Percentage of ELL/LEP students	8.18%	35	8.18%	35	8.18%	35
Percentage of SPED Student	20.09%	85	20.09%	86	20.09%	87



2024-25 Second Interim Budget

Budget Summary

California Pacific Charter - Los Angeles (#1751)	First Interim Budget 2024-25	Year to Date 01/31/2025	Second Interim Budget 2024-25	\$ Change	% Change
Enrollment	423		423	-	-
Average Daily Attendance	383.00		376.54	(6.46)	-1.69%
REVENUES					
General Purpose Revenue	5,338,147	2,595,639	5,249,721	(88,426)	-1.66%
Federal Revenue	212,196	91,638	214,703	2,507	1.18%
Other State Revenue	851,786	270,054	946,269	94,482	11.09%
Other Local Revenue	7	1,449	1,449	1,442	21458.93%
TOTAL REVENUES	6,402,136	2,958,779	6,412,141	10,005	0.16%
EXPENDITURES					
Certificated Salaries	2,933,485	1,597,338	3,002,106	68,621	2.34%
Classified Salaries	850,483	458,408	871,799	21,316	2.51%
Employee Benefits	1,225,891	645,079	1,227,927	2,035	0.17%
Books and Supplies Expenditures	455,492	340,622	393,279	(62,213)	-13.66%
Other Services and Operating Expenditures	915,514	624,237	912,718	(2,796)	-0.31%
Other Outgo	-	-	-	-	-
TOTAL EXPENDITURES	6,380,864	3,665,683	6,407,829	26,964	0.42%
NET INCREASE / (DECREASE)	21,271	(706,904)	4,312	(16,959)	-79.73%
BEGINNING BALANCE, RESERVES	3,084,907	3,084,907	3,084,907	-	-
NET INCREASE / (DECREASE)	21,271	(706,904)	4,312	(16,959)	-79.73%
ENDING BALANCE	3,106,179	2,378,004	3,089,220	(16,959)	-0.55%
ENDING BALANCE AS % OF EXPENDITURES	48.68%	64.87%	48.21%	-0.47%	



Multi-Year Projection

California Pacific Charter -			
Los Angeles (#1751)	2024-25	2025-26	2026-27
Enrollment	423	428	433
Average Daily Attendance	376.54	380.55	386.68
REVENUES			
General Purpose Revenue	5,249,721	5,439,961	5,726,704
Federal Revenue	214,703	191,819	194,724
Other State Revenue	946,269	1,078,673	917,156
Other Local Revenue	1,449	-	-
TOTAL REVENUES	6,412,141	6,710,453	6,838,584
EXPENDITURES			
Certificated Salaries	3,002,106	3,160,784	3,239,279
Classified Salaries	871,799	912,476	938,128
Employee Benefits	1,227,927	1,341,584	1,402,102
Books and Supplies Expenditures	393,279	439,423	485,742
Other Services and Operating Expenditures	912,718	813,400	739,757
Other Outgo	-	-	-
TOTAL EXPENDITURES	6,407,829	6,667,667	6,805,008
NET INCREASE / (DECREASE)	4,312	42,786	33,576
BEGINNING BALANCE, RESERVES	3,084,907	3,089,220	3,132,006
NET INCREASE / (DECREASE)	4,312	42,786	33,576
ENDING BALANCE	3,089,220	3,132,006	3,165,582
ENDING BALANCE AS % OF EXPENDITURES	48.21%	46.97%	46.52%
MULTI-YEAR REVENUE DETAIL	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
General Purpose Revenue Assumptions			
8011 LCFF General Entitlement	4,996,246	5,183,787	5,466,403
8012 EPA Entitlement	75,308	76,110	77,336
8096 In-Lieu-Of Property Taxes	178,167	180,064	182,965
Total General Purpose Revenue	5,249,721	5,439,961	5,726,704
Federal Revenue Assumptions	40.000	54 007	54.050
8181 Federal IDEA SpEd Revenue	49,999	51,037	51,859
8182 SpEd - Discretionary Grants	4,725	4,472	4,520
8290 Other Federal Revenue Total Federal Revenue	159,979 214,703	136,310 191,819	138,345 194,724
Other State Revenue Assumptions		, , , , , , , , , , , , , , , , , , , ,	
8311 AB602 State SpEd Revenue	395,748	403,962	410,469
8550 Mandated Cost Reimbursements	28,549	28,853	29,317
8560 State Lottery Revenue	102,795	103,890	105,564
8590 Other State Revenue	419,176	541,968	371,806
Total Other State Revenue	946,269	1,078,673	917,156
Other Local Revenue Assumptions			
8660 Interest Income	-	-	-
Total Other Local Revenue	1,449	-	-



California Pacific Charter - Los Angeles

2024-25 Second Interim Budget

Monthly Cash Forecast

	BUDGET	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Forecast	Ma Fore		April Forecast	M Fore	•	June Forecast	ACCRUALS	TOTAL
	BEGINNING CASH	3,044,260	3,222,620	2,986,695	2,802,857	2,884,067	2,963,624	3,015,666	3,183,369		0,081	3,394,651		54,058	3,545,979	Accitored	IUIAL
Revenues		-,,	-,,	_,,	_,,	_,,		-,,	-,,	-,		-, ,	-,	,	-,,		
General Purpose Revenue	\$ 5,249,721	\$-	\$ 278,812	\$ 290,324	\$ 516,764	\$ 496,488	\$ 496,488	516,763	\$ 473,173	\$ 49	2,000	473,173	\$ 47	73,173	\$ 269,388	\$ 473,173	\$ 5,249,721
Federal Revenue	214,703	25,000	-	-	-	32,893	-	33,745	-	5	53,676	-		-	21,680	47,709	214,703
Other State Revenue	946,269	11,369	21,786	31,472	41,044	39,213	52,244	72,927	54,794	8	88,537	72,086	7	71,806	277,234	111,758	946,269
Other Local Revenue	1,449	7	-	-	-	1,442	-	-	-		-	-		-	-	-	1,449
Total Revenues	\$ 6,412,141	\$ 36,375	\$ 300,598	\$ 321,796	\$557,808	\$ 570,036	\$ 548,732	623,435	\$ 527,968	\$ 63	84,213	545,259	\$ 54	44,979	\$ 568,301	\$ 632,640	\$ 6,412,141
Expenditures																	
Certificated Salaries	\$ 3,002,106	\$ 49,744	\$ 278,062	\$ 248,865	\$ 246,440	\$ 249,888	\$ 249,994	274,344	\$ 246,909	\$ 24	i6,909 ş	246,909	\$ 24	46,909	\$ 230,931	\$ 186,199	\$ 3,002,106
Classified Salaries	871,799	37,291	48,059	69,974	76,862	78,372	73,143	74,707	74,707	. 7	4,707	74,707	. 7	74,707	67,061	47,502	871,799
Employee Benefits	1,227,927	61,088	99,735	98,713	94,750	80,206	97,536	113,051	101,944	10	01,944	101,944	10	01,944	94,456	80,616	1,227,927
Books and Supplies	393,279	135,202	28,195	5,331	30,992	137,863	1,057	1,980	1,485		1,114	1,114		1,114	1,114	46,716	393,279
Other Services and Operating	912,718	148,546	84,952	73,490	99,594	112,470	47,319	57,867	56,210	4	4,968	51,178	3	38,384	28,788	68,953	912,718
Other Outgo		-	-	-	-	-	-	-								-	-
Total Expenditures	\$ 6,407,829	\$ 431,871	\$ 539,003	\$ 496,373	\$ 548,640	\$ 658,798	\$ 469,049	5 521,948	\$ 481,256	\$ 46	i9,643	475,853	\$ 46	63,058	\$ 422,350	\$ 429,986	\$ 6,407,829
	Beginning															Ending	
Assets	Balance																
Cash Not In Treasury																Balance	
																Balance -	
Cash with Fiscal Agents	\$ 3,152	-	-	-	-	-	-	-	-		-	-		-	-	- \$ 3,152	
Accounts Receivable	798,316	- 646,926	- 37,185	18,765	25,403	- 1,651	-	58,001	-		-	-		-	- 10,384	- \$ 3,152 632,640	
Accounts Receivable Prepaid Expenditures	798,316 187,312	- 646,926 3,673	- 37,185 (225)			- 1,651 179,364	- - (1,817)		- - -		- -	- -		- - -	3,660	- \$ 3,152 632,640 4,275	
Accounts Receivable Prepaid Expenditures Other Current Assets	798,316			18,765	25,403			58,001	- - -		- - -	- - -				- \$ 3,152 632,640	
Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities	798,316 187,312 99,183	3,673	(225)	18,765 (1,512) -	25,403 225 -	179,364 -	(1,817) -	58,001 (331) -	- - -		- - -	- - -			3,660 26,847	\$ 3,152 632,640 4,275 72,336	
Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable	798,316 187,312 99,183 139,152	3,673	(225)	18,765 (1,512) - (17,449)	25,403 225		(1,817) - (29,081)	58,001 (331) - 8,547	- - -			- - -			3,660 26,847 (48,664)	- \$ 3,152 632,640 4,275	
Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable Due To Grantor Governments	798,316 187,312 99,183 139,152 113,819	3,673 - (51,743) -	(225)	18,765 (1,512) -	25,403 225 -	179,364 -	(1,817) -	58,001 (331) - 8,547 -	- - - -			- - - -			3,660 26,847 (48,664) (108,011)	\$ 3,152 632,640 4,275 72,336 429,986 -	
Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable Due To Grantor Governments Unearned Revenues	798,316 187,312 99,183 139,152 113,819 686,213	3,673 - (51,743)	(225) (34,480)	18,765 (1,512) - (17,449)	25,403 225 - 46,414	179,364 -	(1,817) - (29,081)	58,001 (331) - 8,547	- - - - -			-			3,660 26,847 (48,664) (108,011) (199,757)	\$ 3,152 632,640 4,275 72,336 429,986 - 461,456	
Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable Due To Grantor Governments Unearned Revenues Other Current Liabilities	798,316 187,312 99,183 139,152 113,819 686,213 104,978	3,673 - (51,743) - (25,000) -	(225) - (34,480) - - - -	18,765 (1,512) - (17,449) (9,065) - -	25,403 225 - 46,414 - - -	179,364 - (12,696) - - -	(1,817) - (29,081) 3,257 - -	58,001 (331) - 8,547 - - -							3,660 26,847 (48,664) (108,011) (199,757) (25,167)	\$ 3,152 632,640 4,275 72,336 429,986 -	
Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable Due To Grantor Governments Unearned Revenues	798,316 187,312 99,183 139,152 113,819 686,213	3,673 - (51,743) - (25,000) -	(225) - (34,480) -	18,765 (1,512) - (17,449) (9,065)	25,403 225 - 46,414 - - -	179,364 -	(1,817) - (29,081)	58,001 (331) - 8,547 -	- - - - - - - - - - - - - - - - - - -	\$	-	- - - - - - - - - - - - - - - - - - -	\$		3,660 26,847 (48,664) (108,011) (199,757)	\$ 3,152 632,640 4,275 72,336 429,986 - 461,456	
Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable Due To Grantor Governments Unearned Revenues Other Current Liabilities	798,316 187,312 99,183 139,152 113,819 686,213 104,978	3,673 - (51,743) - (25,000) - - \$ 573,857	(225) - (34,480) - - - \$ 2,480	18,765 (1,512) - (17,449) (9,065) - - \$ (9,261)	25,403 225 - 46,414 - - 5 72,042	179,364 - (12,696) - - \$ 168,319	(1,817) - (29,081) 3,257 - - \$ (27,640) \$	58,001 (331) - 8,547 - - - - 5 66,217		Ŷ	``````````````````````````````````````	<u>, </u>	Ť		3,660 26,847 (48,664) (108,011) (199,757) (25,167) \$ (340,709)	\$ 3,152 632,640 4,275 72,336 429,986 - 461,456 79,811	
Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable Due To Grantor Governments Unearned Revenues Other Current Liabilities	798,316 187,312 99,183 139,152 113,819 686,213 104,978	3,673 - (51,743) - (25,000) - - \$ 573,857	(225) - (34,480) - - - \$ 2,480	18,765 (1,512) - (17,449) (9,065) - -	25,403 225 - 46,414 - - 5 72,042	179,364 - (12,696) - - \$ 168,319	(1,817) - (29,081) 3,257 - -	58,001 (331) - 8,547 - - - - 5 66,217		Ŷ	``````````````````````````````````````	<u>, </u>	Ť		3,660 26,847 (48,664) (108,011) (199,757) (25,167) \$ (340,709)	\$ 3,152 632,640 4,275 72,336 429,986 - 461,456 79,811	



California Pacific Charter-San Diego

2024-25 Second Interim Budget



1758 California Pacific Charter School – San Diego (C	PC-SD)
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- 1751 California Pacific Charter School Los Angeles (CPC-LA)
- 2037 California Pacific Charter School Sonoma (CPC-SO)

On or before March 15th, charter schools are required to submit a second interim budget to their chartering authority and the County Office of Education (COE). This budget is the charter school's proposed plan of the estimated revenues and expenditures based on historical data and the most recent information known at the time of development. The budget is a living document that will be adapted throughout the year as growth changes, funding levels change, and other new information becomes available.

2025-26 Governor's Proposed Budget Highlights:

The Governor's 2025–26 state budget proposal, released in January 2025, reflects a balanced fiscal plan with no cuts to core education programs. This is a significant shift from last year when California faced a \$38 billion deficit. While the budget presents a more stable financial outlook, it remains subject to change as the state refines its revenue estimates in the coming months.

The January budget is the first step in the state's budgeting process. In May, the May Revision will provide updates based on the latest economic data, and by June 15, the Legislature must pass a balanced budget. It's important to note that final funding allocations may differ from these early projections. Additional details will emerge as the budgeting process unfolds, particularly regarding education funding adjustments. Charter schools and school leaders should closely monitor the May Revision and subsequent trailer bills for final funding determinations.

Key Highlights from State Budget:

- Local Control Funding Formula (LCFF) COLA: Estimated at 2.43%, though historically, initial projections tend to be optimistic.
- Transitional Kindergarten (TK) Expansion: The budget allocates \$1.5 billion in ongoing Proposition
 98 funding to reduce the student-to-adult ratio from 12:1 to 10:1 in TK classrooms.
- New One-Time "Student Support and Discretionary Block Grant": Proposed funding to support professional development, teacher recruitment, career pathways, and dual enrollment expansion.
- Learning Recovery Emergency Block Grant (LREBG) Enhancements: Increased funding is proposed, with a new requirement for a needs assessment to determine funding allocation. The grant can be used for summer school, tutoring, technology purchases, and other learning recovery initiatives.



Second Interim Budget Financial Highlights:

The financial performance of all three California Pacific Charter Schools (CalPac) - San Diego (CPC-SD), Los Angeles (CPC-LA), and Sonoma (CPC-SO)—remains strong, with healthy reserves and cash flows.

- CPC-SD: A surplus of \$130,538 boosts the ending fund balance of \$2,033,269, representing a healthy 45.28% of annual expenditures; a decrease from the previous budget.
- CPC-LA: A surplus of \$4,312 boosts the ending fund balance of \$3,089,220, representing a healthy 48.21% of annual expenditures; a decrease from the previous budget.
- CPC-SO: A surplus of \$67,250 boosts the ending fund balance of \$943,749, representing a healthy 32.31% of annual expenditures; a decrease from the previous budget.

Enrollment and ADA Assumptions

Average Daily Attendance (ADA) is the base factor used in determining the single largest source of income, LCFF apportionment; therefore, any change in enrollment or attendance, however slight, significantly changes the revenue apportionment.

By-grade enrollment and ADA projections are shown on the Enrollment & ADA sheet.

All three California Pacific Charter Schools are seeing robust enrollment projections, resulting from exemplary work from CalPac staff in student retention efforts and successful enrollment campaigns. Management has prepared the budget for each school with conservative enrollment and ADA estimates.

The attendance ratio percentage is management's estimate based on historical data trends. When reviewing the Attendance Ratio, it is important to note that this is not solely on a per pupil basis but also includes any students who did not complete a full year at CalPac. As such, not every student will equal 1 FTE, and their inclusion contributes to the overall ADA ratio.

California Pacific Charter-SD	2024-25 Preliminary	2024-25 FIB	2024-25 SIB	2025-26 Projected	2026-27 Projected
Enrollment	270	309	309	314	320
Total Charter ADA	252.00	276.00	279.19	284.37	290.27
Attendance Ratio	93.33%	89.32%	90.35%	90.56%	90.71%

California Pacific Charter Schools

	2024-25 Preliminary	2024-25 FIB	2024-25 SIB	2025-26 Projected	2026-27 Projected
California Pacific Charter-LA					
Enrollment	415	423	423	428	433
Total Charter ADA	391.00	383.00	376.54	380.55	386.68
Attendance Ratio	94.22%	90.54%	89.02%	88.91%	89.30%

California Pacific Charter - Sonoma	2024-25 Preliminary	2024-25 FIB	2024-25 SIB	2025-26 Projected	2026-27 Projected
Enrollment	169	213	213	213	213
Total Charter ADA	165.00	189.00	193.19	193.19	193.19
Attendance Ratio	97.63%	88.73%	90.70%	90.70%	90.70%

Revenue

General Purpose Entitlement - LCFF Revenue – LCFF is the primary funding source for all three schools. LCFF revenues have been calculated based on the most recent FCMAT LCFF calculator.

Key Changes to Federal Revenue -

- > Title I, II, and IV Funds have been updated to reflect current allocation schedules.
- > Federal Special Education revenues have been updated to reflect current allocation schedules.

	CPC-SD	CPC-LA	CPC-SO
Federal Special Education	\$50,241	\$54,724	\$37,042
Title I	63,260	110,310	37,088
Title II	8,882	14,669	5,031
Title IV	10,000	10,000	10,000
ESSER III	18,581	25,000	12,271
ESSER III - LL			3,119

Federal Revenue – 2024-25 Second Interim Budget:



Key Changes to State Revenue -

- State Special Education Revenue State Special Education Revenues have been updated per the most recent funding schedules.
- Mandated Block Grant (MBG) revenues have been funded at \$20.06 per ADA for grades K-8 and \$55.76 per ADA for grades 9-12.
- State Lottery funding rates of \$191/ADA for Non-Proposition 20 and \$82/ADA for Proposition 20 were used.
- Educator Effectiveness Grant (EEF) revenues have been adjusted downward in the Second Interim Budget for CPC-SD and CPC-SO. To maintain strategic resource allocation and maximize impact on educational outcomes, these schools will defer a portion of the funds to subsequent years within the grant period. CalPac remains committed to fully utilizing all EEF resources by June 30, 2026. CPC-LA's EEF allocation remains unchanged from the previous budget.
- Arts & Music Block Grant (AMIM) revenues for CPC-LA's have increased, reflecting the school's strategic decision to capture additional allowable funds. CPC-SD and CPC-SO's AMIM allocations remain unchanged from the previous budget.
- Learning Recovery Block Grant (LREBG) revenues for CPC-LA have increased, enabling the school to leverage additional allowable funding for learning recovery initiatives. CPC-SD and CPC-SO's LREBG allocations remain unchanged from the previous budget. All three schools are on track to fully expend these funds by the 2027-28 deadline.
- Proposition 28—The Arts and Music in Schools (AMS) revenues increased for all three CalPac schools following the release of funding schedules.

CPC-SD	CPC-LA	CPC-SO
\$266,956	\$429,427	\$136,453
21,169	28,549	14,647
53,325	71,919	36,899
22,894	30,876	15,842
14,154	13,356	18,552
15,323	32,396	15,323
93,253	139,509	57,830
33,848	53,323	19,459
30,821	46,231	19,263
13,955	14,075	6,624
5,540	5,587	2,483
29,277	81,020	15,905
	CPC-SD \$266,956 21,169 53,325 22,894 14,154 15,323 93,253 33,848 30,821 13,955 5,540	\$266,956\$429,42721,16928,54953,32571,91922,89430,87614,15413,35615,32332,39693,253139,50933,84853,32330,82146,23113,95514,0755,5405,587

Other State Revenue – 2024-25 Second Interim Budget:

Local Revenue -

➤ Interest revenue is projected at \$28K for CPC-SD and \$2K for CPC-SO.



Expenses

Key Changes to Salaries and Benefits -

- Summer school hours will increase by 15-20 hours per teacher in June 2025, adding approximately \$25K (\$8K for CPC-SD, \$12K for CPC-LA, \$5K for CPC-SO).
- ➤ Teachers will receive 40 additional paid hours for Bright Thinker curriculum development and training following the approval of the new K-5 online curriculum.
- CTE teachers will have the opportunity to work up to five additional days in June 2025 for curriculum development, with an estimated cost of \$13K (\$4K for CPC-SD, \$6K for CPC-LA, \$3K for CPC-SO).
- ➢ Four Education Specialists will receive additional training for SPED certifications, costing approximately \$24K (\$8K for CPC-SD, \$12K for CPC-LA, \$5K for CPC-SO), including course fees and additional work hours.
- AVID Ignite summer online training will be offered, with an estimated cost of \$46K (\$15K for CPC-SD, \$22K for CPC-LA, \$9K for CPC-SO), including participant fees and professional training pay.

Key Changes to Books and Supplies -

- ➤ The budget for books and supplies has decreased overall for CPC-LA and CPC-SD, while it increased overall for CPC-SO.
- Actual staff meal expenditures are lower than anticipated across all three schools, resulting in budget reductions.
- Actual expenditures for educational applications are lower than budgeted. This is following a review of various apps, which found none that provided sufficient evidence of instructional improvement. This resulted in budget reductions across all schools.
- Required computer purchases for CPC-LA and CPC-SD are coming in lower than previously projected, whereas CPC-SO's purchases exceeded previous projections, driving the overall increase in this category for that school.

Key Changes to Services and Other Operating Expenditures -

- Services and other operating expenditures have decreased overall for CPC-LA and CPC-SD, while it increased overall for CPC-SO.
- Subagreements for service variances reflect adjustments in funding to meet the evolving needs of special education students, which have varied from initial projections for each of the three schools.
- A previously budgeted professional development service expense has been reallocated to salaries and benefits, as these costs are now associated with additional teacher work hours.
- Insurance expenses are lower than the previous budget, with \$50K for Worker's Compensation accounted for in benefits.



- Facility rents and leases have increased by \$13K (\$4K for CPC-SD, \$6K for CPC-LA, \$3K for CPC-SO) due to the office expansion as of February 2025.
- Professional Services increased in this budget to include financial services from Key Charter Advisors, LLC for coverage during the Director of Fiscal Service's leave, as well as Joffe Emergency Services for School Safety consulting services.
- > Legal expenses have been increased for all three schools to ensure adequate funding.

Per-pupil spending rates for the 2024-25 Second Interim Budget are as follows:

- > CPC-SD: \$14,532 per pupil
- > CPC-LA: \$15,149 per pupil
- > CPC-SO: \$13,713 per pupil

Multi-Year Projection Assumptions

A multi-year projection has been prepared to show that California Pacific Charter Schools has a sound financial plan to ensure fiscal solvency in the current year and the next two years. This report shows the projected revenues and expenditures for the current year and the next two years.

2025-26 & 2026-27 Assumptions

- The LCFF COLA projections for 2025-26 and 2026-27, as derived from the latest Dartboard projections, are 2.43% and 2.52%, respectively. Management acknowledges the inherent uncertainty of these projections and has conducted internal scenario planning, including analyses based on a zero COLA. Based on current projections, the school anticipates maintaining a balanced budget for the next two fiscal years. Management will continue closely monitoring the official Statutory COLA as it becomes available.
- MBG revenue rates at:
 - > 2025-26: \$20.55 per ADA for grades K-8 and \$57.11 per ADA for grades 9-12.
 - > 2026-27: \$21.27 per ADA for grades K-8 and \$59.12 per ADA for grades 9-12.
- California Lottery's per-ADA rate is \$191/ADA for Non-Proposition 20 and \$82/ADA for Proposition 20 for both 2025-26 and 2026-27.
- UPK funds have been included for CPC-SD, CPC-LA, and CPC-SO, totaling \$14K, \$13K, and \$19K, respectively, for 2025-26. The funds are available until June 30, 2026.
- 2025-26 includes Educator Effectiveness funds for CPC-SD, CPC-LA, and CPC-SO \$49K, \$30K, and \$53K, respectively. The funds are available until June 30, 2026.
- All three CalPac schools intend to continue applying for CTEIG funding each school year. The funding requests for 2025-26 are projected to be \$103K for CPC-SD, \$154K for CPC-LA, and \$64K for CPC-SO. Additionally, the funding requests for 2026-27 are projected to be \$106K for CPC-SD, \$162K for CPC-LA, and \$63K for CPC-SO. Each application is subject to approval and will require a 1:2 match (\$2 local to \$1 state match).



- AMIM funds for 2025-26 total approximately \$92K for CPC-SD, \$102K for CPC-LA, and \$58K for CPC-SO. These funds are available until the 2025-26 fiscal year and are expected to be fully exhausted by that date.
- Prop 28 (AMS) funds for 2025-26 have been estimated at \$31K for CPC-SD, \$47K for CPC-LA, and \$19K for CPC-SO; for 2026-27, these are estimated at \$32K for CPC-SD, \$47K for CPC-LA, and \$19K for CPC-SO.
- The A-G Access Grant and A-G Learning Loss Mitigation Grant funds for 2025-26 total approximately \$19K for CPC-SD, \$20K for CPC-LA, and \$9K for CPC-SO. These funds are available until the 2025-26 fiscal year and are expected to be fully exhausted by that date.
- LREBG funds for 2025-26 total approximately \$102K for CPC-SD, \$142K for CPC-LA, and \$56K for CPC-SO; for 2026-27 these are approximately \$117K for CPC-SD, \$122K for CPC-LA, and \$64K for CPC-SO. These funds are available until the 2027-28 fiscal year.
- Staffing Step Advancement factors:
 - ➤ Certificated staff 2.5%
 - ➤ Classified staff 3.0%
- The 2025-26 staffing budget incorporates a 3.00% COLA increase for staffing schedules. This projection is conditional on the following factors: full funding of the LCFF COLA increase by the California State budget, the absence of unforeseen staffing needs, overall budgetary constraints, and final approval by the Board. Additionally, the increase may be implemented through salary adjustments, fringe benefit enhancements, or a combination thereof.
- For the 2026-27 fiscal year, it's assumed that there will be no COLA increases for staffing schedules.
- The 2025-26 travel and conference budget allocates \$125K (\$40K for CPC-SD, \$60K for CPC-LA, \$25K for CPC-SO) for an all-staff, in-person meeting. This funding will cover speaker fees, training materials, travel, lodging, and meals for approximately 75 participants over two days. This investment supports the school's commitment to high-quality online instruction, informed decision-making, and improved student outcomes.
- With the expiration of one-time Educator Effectiveness funding on June 30, 2026, the 2026-27 travel and conference budget will be reduced.
- To address high inflation, management has decided to include a 6% increase in vendor contract renewals for both projected years.
- Vendors with a "per student" pricing model have been increased proportionally to the expected change in enrollment.



Debt – Revolving Loan Fund Program

California Pacific Charter School – Sonoma received a low-cost loan through the California School Financing Authority Charter School Revolving Loan Fund Program (RLF). The loan carries an interest rate of approximately 2%. Annual principal and interest payments are deducted from CPC-SO's LCFF payments that have been received. This loan is expected to be paid in full at the end of the 2024-25 fiscal year.

Fiscal Year	<u>2024-25</u>
Principal Balance	<u>\$ 46,198</u>
Principal Payment	\$ 46,198
Interest Payment	<u>737</u>
Total Repayment	\$ 46,935
Ending Principal Balance	<u>\$ 0.00</u>

Reserves

Reserves (or "Fund Balance") are critical in ensuring each School's financial stability. These reserves are allocated to cover potential expenses related to Special Education, legal matters, economic uncertainties, and cash flow needs.

California Pacific Charter - San Diego Summary of Ending Fund Balance

	2024-25	2025-26	2026-27
Ending Fund Balance (EFB)	\$2,033,269	\$2,122,363	\$2,316,008
Components of EFB			
Assigned for Special Education (4%)	\$134,715	\$147,162	\$148,851
Assigned for Legal (4%)	\$179,621	\$196,215	\$198,467
Assigned for Economic Uncertainty (5%)	\$224,526	\$245,269	\$248,084
Cashflow Reserve (33%)	\$1,494,407	\$1,533,717	\$1,720,606

California Pacific Charter - Los Angeles Summary of Ending Fund Balance

	2024-25	2025-26	2026-27
Ending Fund Balance (EFB)	\$3,089,220	\$3,132,006	\$3,165,582
Components of EFB			
Assigned for Special Education (4%)	\$256,313	\$266,707	\$272,200
Assigned for Legal (4%)	\$256,313	\$266,707	\$272,200
Assigned for Economic Uncertainty (5%)	\$320,391	\$333,383	\$340,250
Cashflow Reserve (35%)	\$2,256,203	\$2,265,209	\$2,280,932



California Pacific Charter - Sonoma Summary of Ending Fund Balance

	2024-25	2025-26	2026-27
Ending Fund Balance (EFB)	\$943,749	\$1,020,365	\$1,028,834
Components of EFB			
Assigned for Special Education (1%)	\$29,208	\$30,715	\$30,830
Assigned for Legal (4%)	\$116,833	\$122,860	\$123,318
Assigned for Economic Uncertainty (5%)	\$146,041	\$153,575	\$154,148
Cashflow Reserve (22%)	\$651,667	\$713,215	\$720,538

Cash Flow

Cash flow continues to be strong for all three schools, with positive monthly cash balances projected throughout the 2024-25 fiscal year, as detailed on the Monthly Cash Forecast. Days of Cash on Hand, a key liquidity measure, indicates the number of days a school can operate using existing reserves without additional revenue. A healthy level for charter schools generally exceeds 90 days, providing a strong buffer against unforeseen financial challenges. While the 2024-25 California State Enacted Budget includes cash deferrals, delaying apportionments from June to July 2025, close cash flow monitoring ensures each school maintains sufficient liquidity to meet its financial obligations. No external borrowing is currently anticipated.

2024-25 Second Interim Budget Cash Flow

	CPC-SD	CPC-LA	CPC-SO
Ending Cash Balance as of June 30, 2025	\$2,256,629	\$3,351,221	\$888,933
Days of Cash on Hand	183	191	111


2024-25 Second Interim Budget

Enrollment & ADA

California Pacific Charter -	CPC-SD CPC-SD		СРС	-SD			
San Diego (#1758)	2024-25		2025-26		2026-27		
Attendance Ratio:	90.3	85%	90.5	6%	90.71%		
	Enrollment	ADA	Enrollment	ADA	Enrollment	ADA	
тк	3	2.77	3	2.80	3	2.87	
Kinder	18	15.68	18	15.86	18	16.08	
Grade 1	15	14.81	16	14.96	16	15.16	
Grade 2	19	16.67	19	16.86	19	17.12	
Grade 3	14	13.80	14	13.95	15	14.12	
Grade 4	5	4.22	5	4.28	5	4.37	
Grade 5	13	12.26	13	12.40	13	12.64	
Grade 6	12	11.16	13	11.30	13	11.51	
Grade 7	24	21.50	24	22.76	25	23.22	
Grade 8	16	14.69	16	14.67	17	14.95	
Grade 9	27	24.07	28	25.38	29	25.88	
Grade 10	30	27.05	31	27.39	31	27.94	
Grade 11	69	61.56	70	62.32	71	64.21	
Grade 12	44	38.95	44	39.44	45	40.20	
TOTAL	309	279.19	314	284.37	320	290.27	
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	
Total TK-3 Enrollment	69	63.73	70	64.43	71	65.35	
Total 4-6 Enrollment	30	27.64	31	27.98	31	28.52	
Total 7-8 Enrollment	40	36.19	40	37.43	42	38.17	
Total 9-12 Enrollment	170	151.63	173	154.53	176	158.23	
Total Enrollment/ADA	309	279.19	314	284.37	320	290.27	
Unduplicated Pupil Percentage	67.64%	209	67.52%	212	67.50%	216	
Percentage of ELL/LEP students	5.36%	17	5.36%	17	5.36%	17	
Percentage of SPED Student	23.21%	72	23.21%	73	23.21%	74	



2024-25 Second Interim Budget

Budget Summary

California Pacific Charter - San Diego (#1758)	First Interim Budget 2024-25	Year to Date 01/31/2025	Second Interim Budget 2024-25	\$ Change	% Change
Enrollment	309		309	-	-
Average Daily Attendance	276.00		279.19	3.19	1.16%
REVENUES					
General Purpose Revenue	3,801,327	1,817,226	3,839,978	38,651	1.02%
Federal Revenue	143,763	60,021	150,964	7,201	5.01%
Other State Revenue	636,235	167,481	600,514	(35,721)	-5.61%
Other Local Revenue	28,400	26,361	29,596	1,196	4.21%
TOTAL REVENUES	4,609,724	2,071,089	4,621,051	11,327	0.25%
EXPENDITURES					
Certificated Salaries	2,040,657	1,150,544	2,092,319	51,662	2.53%
Classified Salaries	606,989	337,488	613,224	6,236	1.03%
Employee Benefits	819,754	423,496	823,146	3,393	0.41%
Books and Supplies Expenditures	303,662	266,979	303,341	(321)	-0.11%
Other Services and Operating Expenditures	707,088	454,644	658,483	(48,605)	-6.87%
Other Outgo	-	-	-	-	-
TOTAL EXPENDITURES	4,478,149	2,633,152	4,490,513	12,364	0.28%
NET INCREASE / (DECREASE)	131,575	(562,062)	130,538	(1,037)	-0.79%
BEGINNING BALANCE, RESERVES	1,902,844	1,902,731	1,902,731	(113)	-0.01%
NET INCREASE / (DECREASE)	131,575	(562,062)	130,538	(1,037)	-0.79%
ENDING BALANCE	2,034,419	1,340,669	2,033,269	(1,150)	-0.06%
ENDING BALANCE AS % OF EXPENDITURES	45.43%	50.91%	45.28%	-0.15%	



2024-25 Second Interim Budget Multi-Year Projection

California Pacific Charter -			
San Diego (#1758)	2024-25	2025-26	2026-27
Enrollment	309	314	320
Average Daily Attendance	279.19	284.37	290.27
REVENUES			
General Purpose Revenue	3,839,978	4,073,632	4,376,436
Federal Revenue	150,964	130,466	132,958
Other State Revenue	600,514	785,380	640,936
Other Local Revenue	29,596	5,000	5,000
TOTAL REVENUES	4,621,051	4,994,478	5,155,330
EXPENDITURES			
Certificated Salaries	2,092,319	2,301,875	2,359,040
Classified Salaries	613,224	664,520	683,202
Employee Benefits	823,146	977,023	1,021,096
Books and Supplies Expenditures	303,341	346,405	354,270
Other Services and Operating Expenditures	658,483	615,561	544,077
Other Outgo	-	-	-
TOTAL EXPENDITURES	4,490,513	4,905,384	4,961,685
NET INCREASE / (DECREASE)	130,538	89,094	193,645
BEGINNING BALANCE, RESERVES	1,902,731	2,033,269	2,122,363
NET INCREASE / (DECREASE)	130,538	89,094	193,645
ENDING BALANCE	2,033,269	2,122,363	2,316,008
ENDING BALANCE AS % OF EXPENDITURES	45.28%	43.27%	46.68%
MULTI-YEAR REVENUE DETAIL	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
General Purpose Revenue Assumptions			
8011 LCFF General Entitlement	3,571,579	3,798,475	4,095,570
8012 EPA Entitlement	55,838	56,874	58,054
8096 In-Lieu-Of Property Taxes	214,307	218,283	222,812
Total General Purpose Revenue	3,839,978	4,073,632	4,376,436
Federal Revenue Assumptions			
8181 Federal IDEA SpEd Revenue	42,449	43,669	44,575
8182 SpEd - Discretionary Grants	7,792	3,316	3,378
8290 Other Federal Revenue	100,723	83,481	85,005
Total Federal Revenue	150,964	130,466	132,958
Other State Revenue Assumptions			
Other State Revenue Assumptions 8311 AB602 State SpEd Revenue	246,012	253,082	258,333
·	246,012 21,169	253,082 21,562	258,333 22,009
8311 AB602 State SpEd Revenue			
8311 AB602 State SpEd Revenue8550 Mandated Cost Reimbursements	21,169	21,562	22,009
8311 AB602 State SpEd Revenue8550 Mandated Cost Reimbursements8560 State Lottery Revenue	21,169 76,219	21,562 77,633	22,009 79,244
 8311 AB602 State SpEd Revenue 8550 Mandated Cost Reimbursements 8560 State Lottery Revenue 8590 Other State Revenue 	21,169 76,219 257,114	21,562 77,633 433,103	22,009 79,244 281,350
 8311 AB602 State SpEd Revenue 8550 Mandated Cost Reimbursements 8560 State Lottery Revenue 8590 Other State Revenue Total Other State Revenue 	21,169 76,219 257,114	21,562 77,633 433,103	22,009 79,244 281,350



California Pacific Charter - San Diego

2024-25 Second Interim Budget

Monthly Cash Forecast

	0.000	July	August	September	October	November	December	January	February	March	April	May	June		-
	BUDGET BEGINNING CASH	Actuals 2.564.851	Actuals 2.349.347	Actuals 2,128,066	Actuals 2.167.951	Actuals 2.203.996	Actuals 2.200.853	Actuals 2.072.380	Forecast 2.081.455	Forecast 2.195.379	Forecast 2,392,137	Forecast 2,533,780	Forecast 2,675,079	ACCRUALS	т
levenues		2,304,831	2,349,347	2,128,000	2,107,951	2,203,990	2,200,855	2,072,380	2,081,455	2,195,379	2,392,137	2,533,780	2,075,079		
General Purpose Revenue	\$ 3,839,978	\$ 155,705	\$ 155,705	\$ 292,878	\$ 359.523	\$ 280,269	\$ 292,877	\$ 280.269	\$ 422.388	\$ 436.348	\$ 422,388	\$ 422,388	Ś _	\$ 319.240	\$ 3.8
Federal Revenue	150,964	18,581	\$ 155,705	- 232,878	4,719	15,344	- 252,877	21,377	- 422,388	37,741	- +22,388	- -	17,596	35,606	,د د :
Other State Revenue	600,514	3,159	14,027	22.912	26.456	35,517	23,075	42,335	33,642	54,186	43,388	43,739	168,246	89,831	
Other Local Revenue	29.596	7,987	230	9,067	1.536	961	3,438	3,142	657	657	657	43,735	607	-	
Total Revenues	\$ 4,621,051		\$ 169,962	\$ 324,857	\$ 392,234	\$ 332,091	\$ 319,391	\$ 347,122		\$ 528,932	\$ 466,433	\$ 466,784	\$ 186,449	\$ 444,677	\$ 4,6
		· · · · · · · · · · · · · · · · · · ·			· ·								•		
Expenditures	_														
Certificated Salaries	\$ 2,092,319	\$ 33,163	\$ 185,602		+/	\$ 166,592	\$ 248,953	\$ 186,030	\$ 167,427				\$ 160,948	. ,	\$ 2,0
Classified Salaries	613,224	24,860	32,039	46,649	51,242	52,248	80,645	49,805	49,805	49,805	49,805	49,805	47,171	29,346	6
Employee Benefits	823,146	40,687	61,690	65,809	49,262	63,184	68,735	74,128	66,092	66,092	66,092	66,092	63,319	71,965	8
Books and Supplies	303,341	104,859	12,810	3,329	20,822	94,705	29,275	1,178	1,178	884	5,491	15,180	686	12,942	3
Other Services and Operating	658,483	103,249	60,130	45,862	70,618	89,146	34,333	51,305	58,262	47,967	35,975	26,981	14,840	19,814	6
Other Outgo	-	-	-	-	-	-	-	-						-	
otal Expenditures	\$ 4,490,513	\$ 306,819	\$ 352,272	\$ 327,560	\$ 356,238	\$ 465,875	\$ 461,940	\$ 362,447	\$ 342,763	\$ 332,174	\$ 324,789	\$ 325,485	\$ 286,964	\$ 245,187	\$ 4,4
BALANCE SHEET ITEMS															
BALANCE SHEET ITEMS	Beginning													Ending	
	Beginning Balance													Ending Balance	
														•	
Assets		-	-	-	-	-	-	-						•	
Assets Cash Not In Treasury	Balance	45,627	- 21,763	- (4,883)	- 18,943	- 5,128	-	- 40,232	- - -	-	-	-	- 9,172	Balance	
Assets Cash Not In Treasury Cash with Fiscal Agents	Balance \$ 2,554						(25,043)			-		- - -	9,172 128,923	Balance \$ 2,554	
Assets Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable	Balance \$ 2,554 135,980	45,627	21,763	(4,883)	18,943	5,128	-	40,232			- - - - -	- - -		Balance \$ 2,554 444,677	
Assets Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets	Balance \$ 2,554 135,980 125,910	45,627 (90,453)	21,763 (3,131)	(4,883) 13,933	18,943	5,128	- (25,043)	40,232 (13,311)	- - - -	- - - -	- - -	- - - -	128,923	Balance \$ 2,554 444,677 3,695	
Assets Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets	Balance \$ 2,554 135,980 125,910	45,627 (90,453)	21,763 (3,131)	(4,883) 13,933	18,943	5,128	- (25,043) - 36,145	40,232 (13,311)	-	- - - -	- - - -	- - - -	128,923	Balance \$ 2,554 444,677 3,695	
Assets Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities	Balance \$ 2,554 135,980 125,910 65,865 182,708	45,627 (90,453) -	21,763 (3,131) -	(4,883) 13,933 -	18,943 (3,967) -	5,128 115,265 -	- (25,043) -	40,232 (13,311) -	- - - - -	- - - - -	- - - - -		128,923 17,828	Balance \$ 2,554 444,677 3,695 48,037	
Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable	Balance \$ 2,554 135,980 125,910 65,865 182,708	45,627 (90,453) - (30,709)	21,763 (3,131) - (49,317)	(4,883) 13,933 -	18,943 (3,967) -	5,128 115,265 -	- (25,043) - 36,145	40,232 (13,311) - (2,521)		- - - - - - -	- - - - -		128,923 17,828 (165,165)	Balance \$ 2,554 444,677 3,695 48,037 245,187	
Assets Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets iabilities Accounts Payable Due To Grantor Governments	Balance \$ 2,554 135,980 125,910 65,865 182,708 176,151	45,627 (90,453) - (30,709) -	21,763 (3,131) - (49,317) (8,286)	(4,883) 13,933 -	18,943 (3,967) -	5,128 115,265 -	- (25,043) - 36,145 2,975	40,232 (13,311) - (2,521) -					128,923 17,828 (165,165) (170,840)	Balance \$ 2,554 444,677 3,695 48,037 245,187 -	
Assets Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets iabilities Accounts Payable Due To Grantor Governments Unearned Revenues Other Current Liabilities	Balance \$ 2,554 135,980 125,910 65,865 182,708 176,151 561,190	45,627 (90,453) - (30,709) -	21,763 (3,131) - (49,317) (8,286)	(4,883) 13,933 - 33,538 - - - -	18,943 (3,967) - (14,926) - - - -	5,128 115,265 -	- (25,043) - 36,145 2,975	40,232 (13,311) - (2,521) -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	128,923 17,828 (165,165) (170,840) (121,142)	Balance \$ 2,554 444,677 3,695 48,037 245,187 - 421,468	
Assets Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets iabilities Accounts Payable Due To Grantor Governments Unearned Revenues Other Current Liabilities	Balance \$ 2,554 135,980 125,910 65,865 182,708 176,151 561,190	45,627 (90,453) - (30,709) - (18,581) -	21,763 (3,131) - (49,317) (8,286) - -	(4,883) 13,933 - 33,538 - - - -	18,943 (3,967) - (14,926) - - -	5,128 115,265 - 10,247 - - -	- (25,043) - 36,145 2,975 - -	40,232 (13,311) - (2,521) - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - -	128,923 17,828 (165,165) (170,840) (121,142) (16,713)	Balance \$ 2,554 444,677 3,695 48,037 245,187 - 421,468	
Assets Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable Due To Grantor Governments Unearned Revenues	Balance \$ 2,554 135,980 125,910 65,865 182,708 176,151 561,190 69,714	45,627 (90,453) - (30,709) - (18,581) - \$ (94,116)	21,763 (3,131) - (49,317) (8,286) - - - \$ (38,971)	(4,883) 13,933 - 33,538 - - - -	18,943 (3,967) - (14,926) - - - \$ 49	5,128 115,265 - 10,247 - - - - \$ 130,640	- (25,043) - 36,145 2,975 - - \$ 14,077	40,232 (13,311) - (2,521) - - - \$ 24,399	•	- - - - - - - - - - - - - - - - - - -	¥	- - - - - \$	128,923 17,828 (165,165) (170,840) (121,142) (16,713) \$ (317,936)	Balance \$ 2,554 444,677 3,695 48,037 245,187 - 421,468 53,001	
Assets Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets iabilities Accounts Payable Due To Grantor Governments Unearned Revenues Other Current Liabilities	Balance \$ 2,554 135,980 125,910 65,865 182,708 176,151 561,190 69,714	45,627 (90,453) - (30,709) - (18,581) - \$ (94,116)	21,763 (3,131) - (49,317) (8,286) - - - \$ (38,971)	(4,883) 13,933 - 33,538 - - - \$ 42,588	18,943 (3,967) - (14,926) - - - \$ 49	5,128 115,265 - 10,247 - - - - \$ 130,640	- (25,043) - 36,145 2,975 - - \$ 14,077	40,232 (13,311) - (2,521) - - - \$ 24,399	•	T	¥	- - - - - \$	128,923 17,828 (165,165) (170,840) (121,142) (16,713) \$ (317,936)	Balance \$ 2,554 444,677 3,695 48,037 245,187 - 421,468 53,001	



California Pacific Charter-Sonoma

2024-25 Second Interim Budget



- 1758 California Pacific Charter School San Diego (CPC-SD)
- 1751 California Pacific Charter School Los Angeles (CPC-LA)
- 2037 California Pacific Charter School Sonoma (CPC-SO)

On or before March 15th, charter schools are required to submit a second interim budget to their chartering authority and the County Office of Education (COE). This budget is the charter school's proposed plan of the estimated revenues and expenditures based on historical data and the most recent information known at the time of development. The budget is a living document that will be adapted throughout the year as growth changes, funding levels change, and other new information becomes available.

2025-26 Governor's Proposed Budget Highlights:

The Governor's 2025–26 state budget proposal, released in January 2025, reflects a balanced fiscal plan with no cuts to core education programs. This is a significant shift from last year when California faced a \$38 billion deficit. While the budget presents a more stable financial outlook, it remains subject to change as the state refines its revenue estimates in the coming months.

The January budget is the first step in the state's budgeting process. In May, the May Revision will provide updates based on the latest economic data, and by June 15, the Legislature must pass a balanced budget. It's important to note that final funding allocations may differ from these early projections. Additional details will emerge as the budgeting process unfolds, particularly regarding education funding adjustments. Charter schools and school leaders should closely monitor the May Revision and subsequent trailer bills for final funding determinations.

Key Highlights from State Budget:

- Local Control Funding Formula (LCFF) COLA: Estimated at 2.43%, though historically, initial projections tend to be optimistic.
- Transitional Kindergarten (TK) Expansion: The budget allocates \$1.5 billion in ongoing Proposition
 98 funding to reduce the student-to-adult ratio from 12:1 to 10:1 in TK classrooms.
- New One-Time "Student Support and Discretionary Block Grant": Proposed funding to support professional development, teacher recruitment, career pathways, and dual enrollment expansion.
- Learning Recovery Emergency Block Grant (LREBG) Enhancements: Increased funding is proposed, with a new requirement for a needs assessment to determine funding allocation. The grant can be used for summer school, tutoring, technology purchases, and other learning recovery initiatives.



Second Interim Budget Financial Highlights:

The financial performance of all three California Pacific Charter Schools (CalPac) - San Diego (CPC-SD), Los Angeles (CPC-LA), and Sonoma (CPC-SO)—remains strong, with healthy reserves and cash flows.

- CPC-SD: A surplus of \$130,538 boosts the ending fund balance of \$2,033,269, representing a healthy 45.28% of annual expenditures; a decrease from the previous budget.
- CPC-LA: A surplus of \$4,312 boosts the ending fund balance of \$3,089,220, representing a healthy 48.21% of annual expenditures; a decrease from the previous budget.
- CPC-SO: A surplus of \$67,250 boosts the ending fund balance of \$943,749, representing a healthy 32.31% of annual expenditures; a decrease from the previous budget.

Enrollment and ADA Assumptions

Average Daily Attendance (ADA) is the base factor used in determining the single largest source of income, LCFF apportionment; therefore, any change in enrollment or attendance, however slight, significantly changes the revenue apportionment.

By-grade enrollment and ADA projections are shown on the Enrollment & ADA sheet.

All three California Pacific Charter Schools are seeing robust enrollment projections, resulting from exemplary work from CalPac staff in student retention efforts and successful enrollment campaigns. Management has prepared the budget for each school with conservative enrollment and ADA estimates.

The attendance ratio percentage is management's estimate based on historical data trends. When reviewing the Attendance Ratio, it is important to note that this is not solely on a per pupil basis but also includes any students who did not complete a full year at CalPac. As such, not every student will equal 1 FTE, and their inclusion contributes to the overall ADA ratio.

	2024-25 Preliminary	2024-25 FIB	2024-25 SIB	2025-26 Projected	2026-27 Projected
California Pacific Charter-SD					
Enrollment	270	309	309	314	320
Total Charter ADA	252.00	276.00	279.19	284.37	290.27
Attendance Ratio	93.33%	89.32%	90.35%	90.56%	90.71%

California Pacific Charter Schools

	2024-25 Preliminary	2024-25 FIB	2024-25 SIB	2025-26 Projected	2026-27 Projected
California Pacific Charter-LA					
Enrollment	415	423	423	428	433
Total Charter ADA	391.00	383.00	376.54	380.55	386.68
Attendance Ratio	94.22%	90.54%	89.02%	88.91%	89.30%

California Pacific Charter - Sonoma	2024-25 Preliminary	2024-25 FIB	2024-25 SIB	2025-26 Projected	2026-27 Projected
Enrollment	169	213	213	213	213
Total Charter ADA	165.00	189.00	193.19	193.19	193.19
Attendance Ratio	97.63%	88.73%	90.70%	90.70%	90.70%

Revenue

General Purpose Entitlement - LCFF Revenue – LCFF is the primary funding source for all three schools. LCFF revenues have been calculated based on the most recent FCMAT LCFF calculator.

Key Changes to Federal Revenue -

- > Title I, II, and IV Funds have been updated to reflect current allocation schedules.
- > Federal Special Education revenues have been updated to reflect current allocation schedules.

	CPC-SD	CPC-LA	CPC-SO
Federal Special Education	\$50,241	\$54,724	\$37,042
Title I	63,260	110,310	37,088
Title II	8,882	14,669	5,031
Title IV	10,000	10,000	10,000
ESSER III	18,581	25,000	12,271
ESSER III - LL			3,119

Federal Revenue – 2024-25 Second Interim Budget:



Key Changes to State Revenue -

- State Special Education Revenue State Special Education Revenues have been updated per the most recent funding schedules.
- Mandated Block Grant (MBG) revenues have been funded at \$20.06 per ADA for grades K-8 and \$55.76 per ADA for grades 9-12.
- State Lottery funding rates of \$191/ADA for Non-Proposition 20 and \$82/ADA for Proposition 20 were used.
- Educator Effectiveness Grant (EEF) revenues have been adjusted downward in the Second Interim Budget for CPC-SD and CPC-SO. To maintain strategic resource allocation and maximize impact on educational outcomes, these schools will defer a portion of the funds to subsequent years within the grant period. CalPac remains committed to fully utilizing all EEF resources by June 30, 2026. CPC-LA's EEF allocation remains unchanged from the previous budget.
- Arts & Music Block Grant (AMIM) revenues for CPC-LA's have increased, reflecting the school's strategic decision to capture additional allowable funds. CPC-SD and CPC-SO's AMIM allocations remain unchanged from the previous budget.
- Learning Recovery Block Grant (LREBG) revenues for CPC-LA have increased, enabling the school to leverage additional allowable funding for learning recovery initiatives. CPC-SD and CPC-SO's LREBG allocations remain unchanged from the previous budget. All three schools are on track to fully expend these funds by the 2027-28 deadline.
- Proposition 28—The Arts and Music in Schools (AMS) revenues increased for all three CalPac schools following the release of funding schedules.

CPC-SD	CPC-LA	CPC-SO		
\$266,956	\$429,427	\$136,453		
21,169	28,549	14,647		
53,325	71,919	36,899		
22,894	30,876	15,842		
14,154	13,356	18,552		
15,323	32,396	15,323		
93,253	139,509	57,830		
33,848	53,323	19,459		
30,821	46,231	19,263		
13,955	14,075	6,624		
5,540	5,587	2,483		
29,277	81,020	15,905		
	CPC-SD \$266,956 21,169 53,325 22,894 14,154 15,323 93,253 33,848 30,821 13,955 5,540	CPC-SDCPC-LA\$266,956\$429,42721,16928,54953,32571,91922,89430,87614,15413,35615,32332,39693,253139,50933,84853,32330,82146,23113,95514,0755,5405,587		

Other State Revenue – 2024-25 Second Interim Budget:

Local Revenue -

➤ Interest revenue is projected at \$28K for CPC-SD and \$2K for CPC-SO.



Expenses

Key Changes to Salaries and Benefits -

- Summer school hours will increase by 15-20 hours per teacher in June 2025, adding approximately \$25K (\$8K for CPC-SD, \$12K for CPC-LA, \$5K for CPC-SO).
- ➤ Teachers will receive 40 additional paid hours for Bright Thinker curriculum development and training following the approval of the new K-5 online curriculum.
- CTE teachers will have the opportunity to work up to five additional days in June 2025 for curriculum development, with an estimated cost of \$13K (\$4K for CPC-SD, \$6K for CPC-LA, \$3K for CPC-SO).
- ➢ Four Education Specialists will receive additional training for SPED certifications, costing approximately \$24K (\$8K for CPC-SD, \$12K for CPC-LA, \$5K for CPC-SO), including course fees and additional work hours.
- AVID Ignite summer online training will be offered, with an estimated cost of \$46K (\$15K for CPC-SD, \$22K for CPC-LA, \$9K for CPC-SO), including participant fees and professional training pay.

Key Changes to Books and Supplies -

- ➤ The budget for books and supplies has decreased overall for CPC-LA and CPC-SD, while it increased overall for CPC-SO.
- Actual staff meal expenditures are lower than anticipated across all three schools, resulting in budget reductions.
- Actual expenditures for educational applications are lower than budgeted. This is following a review of various apps, which found none that provided sufficient evidence of instructional improvement. This resulted in budget reductions across all schools.
- Required computer purchases for CPC-LA and CPC-SD are coming in lower than previously projected, whereas CPC-SO's purchases exceeded previous projections, driving the overall increase in this category for that school.

Key Changes to Services and Other Operating Expenditures -

- Services and other operating expenditures have decreased overall for CPC-LA and CPC-SD, while it increased overall for CPC-SO.
- Subagreements for service variances reflect adjustments in funding to meet the evolving needs of special education students, which have varied from initial projections for each of the three schools.
- A previously budgeted professional development service expense has been reallocated to salaries and benefits, as these costs are now associated with additional teacher work hours.
- Insurance expenses are lower than the previous budget, with \$50K for Worker's Compensation accounted for in benefits.



- Facility rents and leases have increased by \$13K (\$4K for CPC-SD, \$6K for CPC-LA, \$3K for CPC-SO) due to the office expansion as of February 2025.
- Professional Services increased in this budget to include financial services from Key Charter Advisors, LLC for coverage during the Director of Fiscal Service's leave, as well as Joffe Emergency Services for School Safety consulting services.
- > Legal expenses have been increased for all three schools to ensure adequate funding.

Per-pupil spending rates for the 2024-25 Second Interim Budget are as follows:

- ➢ CPC-SD: \$14,532 per pupil
- > CPC-LA: \$15,149 per pupil
- > CPC-SO: \$13,713 per pupil

Multi-Year Projection Assumptions

A multi-year projection has been prepared to show that California Pacific Charter Schools has a sound financial plan to ensure fiscal solvency in the current year and the next two years. This report shows the projected revenues and expenditures for the current year and the next two years.

2025-26 & 2026-27 Assumptions

- The LCFF COLA projections for 2025-26 and 2026-27, as derived from the latest Dartboard projections, are 2.43% and 2.52%, respectively. Management acknowledges the inherent uncertainty of these projections and has conducted internal scenario planning, including analyses based on a zero COLA. Based on current projections, the school anticipates maintaining a balanced budget for the next two fiscal years. Management will continue closely monitoring the official Statutory COLA as it becomes available.
- MBG revenue rates at:
 - > 2025-26: \$20.55 per ADA for grades K-8 and \$57.11 per ADA for grades 9-12.
 - > 2026-27: \$21.27 per ADA for grades K-8 and \$59.12 per ADA for grades 9-12.
- California Lottery's per-ADA rate is \$191/ADA for Non-Proposition 20 and \$82/ADA for Proposition 20 for both 2025-26 and 2026-27.
- UPK funds have been included for CPC-SD, CPC-LA, and CPC-SO, totaling \$14K, \$13K, and \$19K, respectively, for 2025-26. The funds are available until June 30, 2026.
- 2025-26 includes Educator Effectiveness funds for CPC-SD, CPC-LA, and CPC-SO \$49K, \$30K, and \$53K, respectively. The funds are available until June 30, 2026.
- All three CalPac schools intend to continue applying for CTEIG funding each school year. The funding requests for 2025-26 are projected to be \$103K for CPC-SD, \$154K for CPC-LA, and \$64K for CPC-SO. Additionally, the funding requests for 2026-27 are projected to be \$106K for CPC-SD, \$162K for CPC-LA, and \$63K for CPC-SO. Each application is subject to approval and will require a 1:2 match (\$2 local to \$1 state match).



- AMIM funds for 2025-26 total approximately \$92K for CPC-SD, \$102K for CPC-LA, and \$58K for CPC-SO. These funds are available until the 2025-26 fiscal year and are expected to be fully exhausted by that date.
- Prop 28 (AMS) funds for 2025-26 have been estimated at \$31K for CPC-SD, \$47K for CPC-LA, and \$19K for CPC-SO; for 2026-27, these are estimated at \$32K for CPC-SD, \$47K for CPC-LA, and \$19K for CPC-SO.
- The A-G Access Grant and A-G Learning Loss Mitigation Grant funds for 2025-26 total approximately \$19K for CPC-SD, \$20K for CPC-LA, and \$9K for CPC-SO. These funds are available until the 2025-26 fiscal year and are expected to be fully exhausted by that date.
- LREBG funds for 2025-26 total approximately \$102K for CPC-SD, \$142K for CPC-LA, and \$56K for CPC-SO; for 2026-27 these are approximately \$117K for CPC-SD, \$122K for CPC-LA, and \$64K for CPC-SO. These funds are available until the 2027-28 fiscal year.
- Staffing Step Advancement factors:
 - ➤ Certificated staff 2.5%
 - ➤ Classified staff 3.0%
- The 2025-26 staffing budget incorporates a 3.00% COLA increase for staffing schedules. This projection is conditional on the following factors: full funding of the LCFF COLA increase by the California State budget, the absence of unforeseen staffing needs, overall budgetary constraints, and final approval by the Board. Additionally, the increase may be implemented through salary adjustments, fringe benefit enhancements, or a combination thereof.
- For the 2026-27 fiscal year, it's assumed that there will be no COLA increases for staffing schedules.
- The 2025-26 travel and conference budget allocates \$125K (\$40K for CPC-SD, \$60K for CPC-LA, \$25K for CPC-SO) for an all-staff, in-person meeting. This funding will cover speaker fees, training materials, travel, lodging, and meals for approximately 75 participants over two days. This investment supports the school's commitment to high-quality online instruction, informed decision-making, and improved student outcomes.
- With the expiration of one-time Educator Effectiveness funding on June 30, 2026, the 2026-27 travel and conference budget will be reduced.
- To address high inflation, management has decided to include a 6% increase in vendor contract renewals for both projected years.
- Vendors with a "per student" pricing model have been increased proportionally to the expected change in enrollment.



Debt – Revolving Loan Fund Program

California Pacific Charter School – Sonoma received a low-cost loan through the California School Financing Authority Charter School Revolving Loan Fund Program (RLF). The loan carries an interest rate of approximately 2%. Annual principal and interest payments are deducted from CPC-SO's LCFF payments that have been received. This loan is expected to be paid in full at the end of the 2024-25 fiscal year.

Fiscal Year	<u>2024-25</u>
Principal Balance	<u>\$ 46,198</u>
Principal Payment	\$ 46,198
Interest Payment	<u>737</u>
Total Repayment	\$ 46,935
Ending Principal Balance	<u>\$ 0.00</u>

Reserves

Reserves (or "Fund Balance") are critical in ensuring each School's financial stability. These reserves are allocated to cover potential expenses related to Special Education, legal matters, economic uncertainties, and cash flow needs.

California Pacific Charter - San Diego Summary of Ending Fund Balance

	2024-25	2025-26	2026-27
Ending Fund Balance (EFB)	\$2,033,269	\$2,122,363	\$2,316,008
Components of EFB			
Assigned for Special Education (4%)	\$134,715	\$147,162	\$148,851
Assigned for Legal (4%)	\$179,621	\$196,215	\$198,467
Assigned for Economic Uncertainty (5%)	\$224,526	\$245,269	\$248,084
Cashflow Reserve (33%)	\$1,494,407	\$1,533,717	\$1,720,606

California Pacific Charter - Los Angeles Summary of Ending Fund Balance

	2024-25	2025-26	2026-27
Ending Fund Balance (EFB)	\$3,089,220	\$3,132,006	\$3,165,582
Components of EFB			
Assigned for Special Education (4%)	\$256,313	\$266,707	\$272,200
Assigned for Legal (4%)	\$256,313	\$266,707	\$272,200
Assigned for Economic Uncertainty (5%)	\$320,391	\$333,383	\$340,250
Cashflow Reserve (35%)	\$2,256,203	\$2,265,209	\$2,280,932



California Pacific Charter - Sonoma Summary of Ending Fund Balance

	2024-25	2025-26	2026-27
Ending Fund Balance (EFB)	\$943,749	\$1,020,365	\$1,028,834
Components of EFB			
Assigned for Special Education (1%)	\$29,208	\$30,715	\$30,830
Assigned for Legal (4%)	\$116,833	\$122,860	\$123,318
Assigned for Economic Uncertainty (5%)	\$146,041	\$153,575	\$154,148
Cashflow Reserve (22%)	\$651,667	\$713,215	\$720,538

Cash Flow

Cash flow continues to be strong for all three schools, with positive monthly cash balances projected throughout the 2024-25 fiscal year, as detailed on the Monthly Cash Forecast. Days of Cash on Hand, a key liquidity measure, indicates the number of days a school can operate using existing reserves without additional revenue. A healthy level for charter schools generally exceeds 90 days, providing a strong buffer against unforeseen financial challenges. While the 2024-25 California State Enacted Budget includes cash deferrals, delaying apportionments from June to July 2025, close cash flow monitoring ensures each school maintains sufficient liquidity to meet its financial obligations. No external borrowing is currently anticipated.

2024-25 Second Interim Budget Cash Flow

	CPC-SD	CPC-LA	CPC-SO
Ending Cash Balance as of June 30, 2025	\$2,256,629	\$3,351,221	\$888,933
Days of Cash on Hand	183	191	111



2024-25 Second Interim Budget

Enrollment & ADA

California Pacific Charter -	CPC-SO		СРС	-SO	CPC-SO		
Sonoma (#2037)	2024-25		2025-26		2026-27		
Attendance Ratio:	90.7	70%	90.7	/0%	90.70%		
	Enrollment	ADA	Enrollment	ADA	Enrollment	ADA	
тк	4	3.10	4	3.10	4	3.10	
Kinder	5	4.09	5	4.09	5	4.09	
Grade 1	7	7.57	7	7.57	7	7.57	
Grade 2	6	5.28	6	5.28	6	5.28	
Grade 3	5	5.17	5	5.17	5	5.17	
Grade 4	15	13.36	15	13.36	15	13.36	
Grade 5	18	16.80	18	16.80	18	16.80	
Grade 6	22	19.34	22	19.34	22	19.34	
Grade 7	18	18.39	18	18.39	18	18.39	
Grade 8	15	13.72	15	13.72	15	13.72	
Grade 9	18	15.73	18	15.73	18	15.73	
Grade 10	19	16.67	19	16.67	19	16.67	
Grade 11	20	17.94	20	17.94	20	17.94	
Grade 12	41	36.03	41	36.03	41	36.03	
TOTAL	213	193.19	213	193.19	213	193.19	
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	
Total TK-3 Enrollment	27	25.21	27	25.21	27	25.21	
Total 4-6 Enrollment	55	49.50	55	49.50	55	49.50	
Total 7-8 Enrollment	33	32.11	33	32.11	33	32.11	
Total 9-12 Enrollment	98	86.37	98	86.37	98	86.37	
Total Enrollment/ADA	213	193.19	213	193.19	213	193.19	
Unduplicated Pupil Percentage	57.75%	123	57.75%	123	57.75%	123	
Percentage of ELL/LEP students	1.32%	3	1.32%	3	1.32%	3	
Percentage of SPED Student	19.74%	42	19.74%	42	19.74%	42	



2024-25 Second Interim Budget

Budget Summary

California Pacific Charter - Sonoma (#2037)	First Interim Budget 2024-25	Year to Date 01/31/2025	Second Interim Budget 2024-25	\$ Change	% Change
Enrollment	213		213	-	-
Average Daily Attendance	189.00		193.19	4.19	2.22%
REVENUES					
General Purpose Revenue	2,469,969	878,966	2,521,642	51,673	2.09%
Federal Revenue	101,692	28,115	104,551	2,859	2.81%
Other State Revenue	424,049	85,665	359,280	(64,769)	-15.27%
Other Local Revenue	2,000	2,399	2,604	604	30.18%
TOTAL REVENUES	2,997,710	995,145	2,988,077	(9,633)	-0.32%
EXPENDITURES					
Certificated Salaries	1,307,285	753,729	1,348,241	40,956	3.13%
Classified Salaries	394,368	222,886	395,252	884	0.22%
Employee Benefits	513,365	275,460	516,762	3,398	0.66%
Books and Supplies Expenditures	189,789	169,670	192,458	2,669	1.41%
Other Services and Operating Expenditures	439,128	291,096	467,377	28,249	6.43%
Other Outgo	737	723	737	-	-
TOTAL EXPENDITURES	2,844,672	1,713,564	2,920,827	76,155	2.68%
NET INCREASE / (DECREASE)	153,038	(718,418)	67,250	(85,788)	-56.06%
BEGINNING BALANCE, RESERVES	876,499	876,499	876,499	-	-
NET INCREASE / (DECREASE)	153,038	(718,418)	67,250	(85,788)	-56.06%
ENDING BALANCE	1,029,537	158,081	943,749	(85,788)	-8.33%
ENDING BALANCE AS % OF EXPENDITURES	36.19%	9.23%	32.31%	-3.88%	



2024-25 Second Interim Budget Multi-Year Projection

California Pacific Charter -			
Sonoma (#2037)	2024-25	2025-26	2026-27
Enrollment	213	213	213
Average Daily Attendance	193.19	193.19	193.19
REVENUES			
General Purpose Revenue	2,521,642	2,575,577	2,648,514
Federal Revenue	104,551	89,093	89,093
Other State Revenue	359,280	482,455	352,816
Other Local Revenue	2,604	1,000	1,000
TOTAL REVENUES	2,988,077	3,148,125	3,091,423
EXPENDITURES			
Certificated Salaries	1,348,241	1,408,610	1,443,592
Classified Salaries	395,252	406,647	418,079
Employee Benefits	516,762	597,880	624,850
Books and Supplies Expenditures	192,458	212,168	216,442
Other Services and Operating Expenditures	467,377	446,204	379,992
Other Outgo	737	-	-
TOTAL EXPENDITURES	2,920,827	3,071,509	3,082,955
NET INCREASE / (DECREASE)	67,250	76,616	8,468
BEGINNING BALANCE, RESERVES	876,499	943,749	1,020,365
NET INCREASE / (DECREASE)	67,250	76,616	8,468
ENDING BALANCE	943,749	1,020,365	1,028,834
ENDING BALANCE AS % OF EXPENDITURES	32.31%	33.22%	33.37%
	2024 25	2025 26	2026.27
MULTI-YEAR REVENUE DETAIL	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
General Purpose Revenue Assumptions	4 650 650	4 665 270	4 705 076
8011 LCFF General Entitlement	1,650,658	1,665,370	1,705,876
8012 EPA Entitlement	38,638	38,638	38,638
8096 In-Lieu-Of Property Taxes Total General Purpose Revenue	832,346 2,521,642	871,569 2,575,577	904,000 2,648,514
	2,321,042	2,373,377	2,040,314
Federal Revenue Assumptions			
8181 Federal IDEA SpEd Revenue	34,336	34,679	34,679
8182 SpEd - Discretionary Grants	2,706	2,295	2,295
8290 Other Federal Revenue Total Federal Revenue	67,509 104,551	52,119 89,093	52,119 89,093
Other State Revenue Assumptions	104,001	03,030	05,050
8311 AB602 State SpEd Revenue	123,954	125,194	125,194
8550 Mandated Cost Reimbursements	14,647	14,647	14,647
8560 State Lottery Revenue	52,741	52,741	52,741
8590 Other State Revenue	167,938	289,873	160,234
Total Other State Revenue	359,280	482,455	352,816
Other Local Revenue Assumptions			
8660 Interest Income	2,000	1,000	1,000
Total Other Local Revenue	2,604	1,000	1,000
	2,004	1,000	1,000



California Pacific Charter - Sonoma

2024-25 Second Interim Budget

Monthly Cash Forecast

	BUDGET	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Forecast	April Forecast	May Forecast	June Forecast	ACCRUALS	тот
	BEGINNING CASH	1,087,808	879,466	1,054,666	815,784	911,642	971,936	642,604	716,791	810,512	964,685	1,076,332	1,152,136	ACCROALS	10
Revenues		1,007,000	075,400	2,004,000	010,704	511,042	572,550	042,004	110,751	010,011	504,005	1,070,002	1,102,100		
General Purpose Revenue	\$ 2,521,642	\$ -	\$ 59,230	Ś -	\$ 304,369	\$ 231,948	Ś - 3	283,419	\$ 302,583	\$ 422,065	\$ 302,583	\$ 302,583	Ś -	\$ 312,862	\$ 2.5
Federal Revenue	104,551	-	8,988	51	6,351	12,725	-		-	26,138	-	-	12,636	37,662	1
Other State Revenue	359,280	-	11,592	9,887	16,207	15,067	9,028	23,884	15,993	30,948	23,608	23,516	104,370	75,179	3
Other Local Revenue	2,604	3		-		2,397			41	41	41	41	41	-	-
Total Revenues	\$ 2,988,077	\$ 3	\$ 79,810	\$ 9,938	\$ 326,927	\$ 262,136	\$ 9,028	307,303	\$ 318,617	\$ 479,192	\$ 326,232		\$ 117,047	\$ 425,703	\$ 2,9
Expenditures															
Certificated Salaries	\$ 1,348,241		\$ 116,257	\$ 103,694	+,	\$ 104,120	\$ 186,454		· ,		, .	, .	\$ 103,711	. ,	• •
Classified Salaries	395,252	15,538	20,024	29,156	32,026	32,655	62,359	31,128	31,128	46,769	31,128	31,128	20,233	11,980	3
Employee Benefits	516,762	25,409	41,583	41,130	39,506	39,490	44,351	43,991	44,733	49,368	44,733	44,733	36,736	21,000	5
Books and Supplies	192,458	63,689	8,043	2,458	13,106	57,458	23,594	1,324	1,494	1,121	840	15,630	756	2,946	1
Other Services and Operating	467,377	65,570	36,799	29,029	43,426	47,689	20,045	48,538	20,045	19,043	18,091	39,051	29,288	50,764	4
Other Outgo	737	-	-	-	605	56	-	62		14				-	
otal Expenditures	\$ 2,920,827 \$	\$ 190,932	\$ 222,705	\$ 205,467	\$ 231,352	\$ 281,467	\$ 336,803	244,837	\$ 217,193	\$ 236,109	\$ 214,585	\$ 250,336	\$ 190,725	\$ 98,315	\$ 2,92
	Beginning														
Accoto														Ending	
	Balance													Balance	
Cash Not In Treasury	Balance													Balance	
Cash Not In Treasury Cash with Fiscal Agents	Balance \$ 918	-	-	-	-	-	-	-	-	-	-	-		Balance	
Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable	Balance \$ 918 273,997	147	- 222,975	- 94 (630)	- 5	19,501		- 26,464 (128)	-	-	-	-	4,812	Balance \$ 918 425,703	
Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures	Balance \$ 918 273,997 79,540	147 1,530	-	(630)	-	19,501 74,766	(694)	(138)	- - -	- - -	- - -	- - -	4,812 1,463	Balance \$ 918 425,703 3,244	
Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets	Balance \$ 918 273,997	147 1,530 -	- -	(630) -	-	19,501 74,766 -	(694) -	(138)	- - -	- - -	- - -	- - -	4,812	Balance \$ 918 425,703	
Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities	Balance \$ 918 273,997 79,540 32,331	147 1,530 - -	-	(630) - -	-	19,501 74,766 -	(694) - -	(138)	-		- - - -	- - - -	4,812 1,463 8,751	Balance \$ 918 425,703 3,244 23,579	
Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable	Balance \$ 918 273,997 79,540 32,331 75,376	147 1,530 - - (19,090)	6,211	(630) - - (42,765)	- - - 21,784	19,501 74,766 - - (6,944)	(694) - - (3,052)	(138) - - 794	- - - -	- - - - - - - - - - - - - 	- - - - -	- - - -	4,812 1,463 8,751 - (32,314)	Balance \$ 918 425,703 3,244 23,579 98,315	
Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable Due To Grantor Governments	Balance \$ 918 273,997 79,540 32,331 75,376 89,606	147 1,530 - - (19,090) -	- - 6,211 88,910	(630) - - (42,765) -	- - 21,784 (6,108)	19,501 74,766 - - (6,944) -	(694) - - (3,052) 2,189	(138) - - 794 -	-	(88,910)	- - - - -	- - - - -	4,812 1,463 8,751 - (32,314) (85,687)	Balance \$ 918 425,703 3,244 23,579 98,315	
Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable Due To Grantor Governments Current Loans	Balance \$ 918 273,997 79,540 32,331 75,376 89,606 46,198	147 1,530 - - (19,090)	6,211	(630) - - (42,765) - - -	- - - 21,784	19,501 74,766 - - (6,944)	(694) - - (3,052) 2,189 -	(138) - - 794	- (7,703)		- - - - - -	- - - - - -	4,812 1,463 8,751 - (32,314) (85,687) -	Balance \$ 918 425,703 3,244 23,579 98,315 - -	
Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable Due To Grantor Governments Current Loans Unearned Revenues	Balance \$ 918 273,997 79,540 32,331 75,376 89,606 46,198 351,776	147 1,530 - - (19,090) -	- - 6,211 88,910	(630) - - (42,765) -	- - 21,784 (6,108)	19,501 74,766 - - (6,944) -	(694) - - (3,052) 2,189	(138) - - 794 -	-	(88,910)		- - - - - - -	4,812 1,463 8,751 - (32,314) (85,687) - (78,346)	Balance \$ 918 425,703 3,244 23,579 98,315 - - 273,379	
Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets iabilities Accounts Payable Due To Grantor Governments Current Loans Unearned Revenues Other Current Liabilities	Balance \$ 918 273,997 79,540 32,331 75,376 89,606 46,198	147 1,530 - - (19,090) - - - - - -	- - 6,211 88,910 - - -	(630) - - (42,765) - - (51) -	- - 21,784 (6,108) (15,398) - -	19,501 74,766 - (6,944) - (7,699) - -	(694) - - (3,052) 2,189 - - - -	(138) - - 794 - (15,398) - - -	- (7,703) - -	(88,910) - - -		- - - - - - - - -	4,812 1,463 8,751 - (32,314) (85,687) - (78,346) (8,204)	Balance \$ 918 425,703 3,244 23,579 98,315 - -	
Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets Liabilities Accounts Payable Due To Grantor Governments Current Loans Unearned Revenues	Balance \$ 918 273,997 79,540 32,331 75,376 89,606 46,198 351,776	147 1,530 - - (19,090) -	- - 6,211 88,910	(630) - - (42,765) - - -	- - 21,784 (6,108)	19,501 74,766 - - (6,944) -	(694) - - (3,052) 2,189 -	(138) - - 794 -	- (7,703) - -	(88,910)	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	4,812 1,463 8,751 - (32,314) (85,687) - (78,346)	Balance \$ 918 425,703 3,244 23,579 98,315 - - 273,379	
Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets iabilities Accounts Payable Due To Grantor Governments Current Loans Unearned Revenues Other Current Liabilities	Balance \$ 918 273,997 79,540 32,331 75,376 89,606 46,198 351,776	147 1,530 - (19,090) - - - \$ (17,413)	6,211 88,910 - - \$ 318,095	(630) - (42,765) - (51) - (43,353)	- 21,784 (6,108) (15,398) - - \$ 283	19,501 74,766 - (6,944) - (7,699) - - \$ 79,625	(694) - - (3,052) 2,189 - - - \$ (1,557) \$	(138) - - - (15,398) - - - - - - - - - - - - - - - - - - -	(7,703) - - \$ (7,703)	(88,910) - - - \$ (88,910)		<u>+</u>	4,812 1,463 8,751 (32,314) (85,687) - (78,346) (8,204) \$ (189,525)	Balance \$ 918 425,703 3,244 23,579 98,315 - - 273,379 26,016	
Cash Not In Treasury Cash with Fiscal Agents Accounts Receivable Prepaid Expenditures Other Current Assets iabilities Accounts Payable Due To Grantor Governments Current Loans Unearned Revenues Other Current Liabilities	Balance \$ 918 273,997 79,540 32,331 75,376 89,606 46,198 351,776	147 1,530 - (19,090) - - - \$ (17,413)	- - 6,211 88,910 - - -	(630) - (42,765) - (51) - (43,353)	- 21,784 (6,108) (15,398) - - \$ 283	19,501 74,766 - (6,944) - (7,699) - - \$ 79,625	(694) - - (3,052) 2,189 - - - -	(138) - - - (15,398) - - - - - - - - - - - - - - - - - - -	(7,703) - - \$ (7,703)	(88,910) - - - \$ (88,910)		•	4,812 1,463 8,751 (32,314) (85,687) - (78,346) (8,204) \$ (189,525)	Balance \$ 918 425,703 3,244 23,579 98,315 - - 273,379	I

Coversheet

Approval of Annual Audit Engagement Services and Tax Services between CliftonLarsonAllen (CLA) and California Pacific Charter Schools

Section:	XII. Business/Financial Services
Item:	B. Approval of Annual Audit Engagement Services and Tax Services
between CliftonLarsonAl	len (CLA) and California Pacific Charter Schools
Purpose:	Vote
Submitted by:	Shannon Green
Related Material:	CPCS 2025 Statement of Work - Audit Services.pdf
	CPCS 2025 Entity Tax Compliance Statement of Work.pdf

BACKGROUND:

In accordance with Education Code (EC) Section 41020 (b)(3), the governing Board of each Local Educational Agency (LEA) shall provide for an audit of the books and accounts of the LEA. The audit contract must be in place by April 1.

California Pacific Charter Schools (CalPac) has drafted a comprehensive Statement of Work (SOW) with CLA (CliftonLarsonAllen LLP), the eighth-largest accountancy firm in the United States, to fulfill this mandatory audit requirement. This SOW outlines the scope and deliverables for the annual financial audit, ensuring compliance with all applicable accounting standards and regulations. Notably, the SOW does not include a Single Audit, as CalPac does not anticipate federal expenses exceeding the \$750,000 threshold that triggers such an audit.

In addition to the audit services, CalPac has also entered into a separate contract with CLA for tax services. This contract encompasses the preparation and filing of all necessary tax forms.

This dual service arrangement with CLA allows for a streamlined and integrated approach to both financial auditing and tax compliance, leveraging the firm's expertise across these critical areas. The execution of these contracts with CLA ensures that CalPac meets its legal obligations under the Education Code while also benefiting from the professional guidance of a reputable and experienced accountancy firm.

RECOMMENDATION:

It is recommended the Board approve the 2025 CLA Audit Services Statement of Work and the 2025 CLA Tax Services Statement of Work, as presented.



CliftonLarsonAllen LLP https://www.claconnect.com

February 13, 2025

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated November 8, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and California Pacific Charter Schools ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2025.

Lili Huang is responsible for the performance of the audit engagement.

Lili Huang is responsible for the performance of the audit engagement. Per Education Code Section 41020(f)(2), there is a limit of six consecutive years for any firm where the principal of the audit and the reviewing principal have been the same in each of those years. This is the fifth consecutive year Lili Huang will be the engagement principal.

Scope of audit services

We will audit the financial statements of California Pacific Charter Schools, which comprise the financial statements identified below, and the related notes to the financial statements (collectively, the "financial statements") as of and for the year ended June 30, 2025.

The statement of financial position, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

We will also evaluate and report on the presentation of the supplementary information accompanying the financial statements in relation to the financial statements as a whole.

The following supplementary information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditors' report will not provide an opinion or any assurance on that information:

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- · Preparation of the supplementary information.

- \cdot Preparation of adjusting journal entries, as needed.
- · Preparation of the informational tax returns.

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). 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 auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the 2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel (State Audit Guide). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinions.

We will also perform procedures to enable us to express an opinion on whether the supplementary information accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

We will provide an opinion (or disclaimer of opinion) on compliance with requirements described in the 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. The State Compliance report will include a paragraph that states that the purpose of the report over compliance is to express an opinion on compliance with the types of requirements described in the 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting; however, that the audit does not provide a legal determination of the entity's compliance.

The state compliance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Audit Guide.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify

our opinion, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the 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 entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

It is our understanding that our auditors' report will be included in your annual report which is comprised of Local Education Agency Organization Structure and that your annual report will be issued concurrent with the financial statement audit . Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. 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.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* and the State Audit Guide.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. 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.

• 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 entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

• 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, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

• Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management Override of Controls
- Revenue Recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the State Audit Guide. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the State Audit Guide.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The California Department of Education and State Controller's Office requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes and regulations. Our procedures will consist of tests of transactions and other applicable procedures described in the State Audit Guide for the types of compliance requirements applicable to the entity. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to the State Audit Guide.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct

material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. 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 entity's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with state statutes, regulations, and the terms and conditions of state awards applicable to the entity's state programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for state compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, grant agreements, and State Audit Guide that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the State Audit Guide; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains,

and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's operations, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have

received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We expect to begin our audit on approximately April 1, 2025.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication. We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to California Department of Education, California State Controllers Office, and authorizer(s), or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California Department of Education, California State Controllers Office, and authorizer(s). If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fee is \$29,500.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

There is a ten percent withholding clause per Education Code 14505.

Bill to be mailed on	Amount to be billed
April 2025	\$9,834.00
June 2025	\$9,833.00
October 2025	\$9,833.00

Additional state compliance procedures related to changes to the 2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel will be billed as out-of-scope.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of California Pacific Charter Schools.

Frank

CLA CLA

?iliHuang

Lili Huang, Principal SIGNED 2/14/2025, 11:53:13 AM PST

Client California Pacific Charter Schools

SIGN:

Christine Feher, Superintendent

DATE:





CliftonLarsonAllen LLP https://www.claconnect.com

Date: February 13, 2025

Statement of Work - Tax Exempt Returns and Filings

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated November 8, 2023, or any superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and California Pacific Charter Schools ("you," "your," or "the organization"). The purpose of this SOW is to confirm our understanding of the scope of services, responsibilities, limitations, and related terms of our engagement for the year ended June 30, 2025.

Our responsibility to you

We will prepare the entity's federal and state returns and filings as defined herein in accordance with the applicable tax laws. We will use our judgment in resolving questions where the law is unclear, and where there is reasonable authority, we will resolve questions in your favor whenever possible.

We will not audit or otherwise verify the accuracy or completeness of the information we receive from you for the preparation of the returns and filings, and our engagement cannot be relied upon to uncover errors or irregularities in the underlying information.

Your responsibilities

It is your responsibility to provide us with all of the information needed to prepare complete and accurate returns and filings. We will have no obligation to prepare the returns and filings until you have provided such information to us. It is your responsibility to comply with all foreign jurisdiction filing requirements. We have no obligation to prepare returns for foreign jurisdictions.

CLA requires that you provide information 60 days prior to the filing deadline. If you provide information after that date, we may be unable to complete the return(s) by the original filing deadline and may need to file an extension. If an extension is filed and information is not provided by 60 days prior to the extended filing deadline, we may be unable to complete your return(s) by the extended due date. Failure to timely file your return(s) or to file for an extension can result in penalties which can be substantial.

The United States Supreme Court ruled in South Dakota versus Wayfair that physical presence is no longer required to establish nexus for sales tax. This ruling may have broad implications, even beyond sales tax, as to where an entity is subject to tax. Please note that if the entity had a taxable presence in more than one jurisdiction, such as an employee or agent within the jurisdiction, any tangible property owned or rented within the jurisdiction, or if the entity exceeds any applicable economic nexus thresholds, the entity, its owners, or related entities may be subject to state or local income, sales, use, franchise, or gross receipts tax in that jurisdiction depending upon the particular facts. It is the entity's responsibility, not CLA's, to

determine if assistance is needed in deciding whether the entity, its owners, or related entities may be liable for income, sales, use, franchise, or gross receipts tax, or have a filing requirement in the various state or local jurisdictions.

It is important for you to identify any ownership OR signature authority over a foreign bank account or other foreign financial assets which includes but is not limited to foreign: stocks, mutual funds, partnerships, bonds, retirement accounts, estates, trusts, annuities, swaps, and derivatives. Failure to disclose penalties can be significant, starting at \$10,000 and can be upwards of 50 percent of the value of the asset. Please provide account statements if you have any foreign account ownership or signature authority. Note that these rules do not apply to foreign investments held by U.S. mutual funds. In addition, ownership in a foreign business entity (association, corporation, disregarded entity, or partnership) could trigger additional U.S. foreign informational reporting requirements. These reporting requirements require the disclosure of ownership, financial information, and related-party transactions. Failure to properly disclose ownership, related-party transactions, and the required information could trigger a penalty of up to \$25,000 penalty per filing. We cannot be held responsible if you fail to identify or provide such information to us.

For all nonattest services we may provide to you, including these tax services, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services. You are responsible to carefully review the returns and filings that we prepare on your behalf before they are signed and submitted to tax authorities. We will advise you with regard to tax positions taken in the preparation of the returns and filings, but the responsibility for the returns and filings remains with you.

Section 174 capitalization requirement

For tax years beginning after December 31, 2021, research and experimental ("R&E") expenditures under IRC Section 174 are required to be capitalized and amortized. In the case of domestic R&E expenditures, the amortization period is 5 years, and in the case of foreign R&E expenditures the amortization period is 15 years. In order to comply with the law, your R&E expenditures under Section 174 must be identified and properly categorized. Should an accounting method change requiring a Form 3115 or equivalent statement be required, a separate Statement of Work for these services will be required.

Beneficial ownership information reporting

Beginning in 2024 under the Corporate Transparency Act (CTA), certain entities organized in the U.S. (including entities that are disregarded for federal income tax purposes) and foreign entities doing business in the U.S. are required to report information to the Financial Crimes Enforcement Network (FinCEN) as to their beneficial ownership. The report must provide each beneficial owner, each company applicant and other required information. Entities subject to the beneficial ownership information (BOI) reporting include a corporation, limited liability company, or any other entity created by the filing of a document with the secretary of state or similar office under state, Tribal or foreign country law. Note that some entities are exempt from the BOI reporting requirements (including many nonprofits and certain large operating

companies).

It is your responsibility to prepare and submit any BOI report to FinCEN that is required under the CTA. We have no obligation to identify any filing requirements or provide any services related to BOI reporting.

Tax examinations

All returns and filings are subject to potential examination by the IRS and state taxing authorities. In the event of an examination, we will be available, at your request, to assist or represent you. Services in connection with tax examinations are not included in our fee for preparation of your returns and filings. Our fee for such services will be billed to you, along with any direct costs.

Record retention

You are responsible for retaining all documents, records, canceled checks, receipts, or other evidence in support of information and amounts reported on your returns and filings. These items may be necessary in the event a taxing authority examines or challenges your returns or filings. These records should be kept for at least seven years. Your copy of the returns and filings should be retained indefinitely.

If carryover item(s) exist (e.g., capital loss, net operating loss, tax credits, etc.), you should retain the supporting records related to the carryover item(s) until the item has either been utilized (and the statute of limitations associated with the year of utilization has expired) or the carryforward period has expired.

In preparing the returns and filings, we rely on your representation that you understand and have complied with these documentation requirements. You are responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of your financial records.

All of the records that you provide to us to prepare your returns and filings will be returned to you after our use. Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for your records.

Tax consulting services

This statement of work also covers tax consulting services that may arise for which you seek our consultation and advice, both written and oral, that are not the subject of a separate statement of work. These additional services are not included in our fees for the preparation of the federal and state returns and filings. Our fee for such services will be billed to you, along with any direct costs.

We will base our tax analysis and conclusions on the facts you provide to us, and will not independently verify those facts. We will review the applicable tax law, tax regulations, and other tax authorities, all of which are subject to change. At your request, we will provide a memorandum of our conclusions. Written advice provided by us is for your information and use only and is not to be provided to any third party without our express written consent.

Unless we are separately engaged to do so, we will not continuously monitor and update our advice for subsequent changes or modifications to the tax law and regulations, or to the related judicial and administrative interpretations.

Tax Compliance Services or FormFee DetailDescriptionIRS Form 990 – Return of Organization Exempt\$4,500

IRS Form 990 – Return of Organization Exempt from Income Tax

Our customary billing practice is to invoice up to 50% of the estimated professional services fees upon receipt of your tax return information, or upon the preparation of an application for an extension of time to file your tax return(s) if earlier. We will continue to periodically bill for our time as work progresses.

Our professional fee reflects that, if needed, CLA will provide you with first and second drafts of each return or filing. Additional drafts requested by you may result in additional professional fees.

Additional charges may apply if you request a paper copy of your return(s), your circumstances are complex, changes to the tax law occur, or unexpected circumstances require additional time. We may apply a 20% surcharge (based on prior year invoice) if you do not provide accurate and complete tax information at least 60 days prior to the extended federal filing deadline, and an additional 5% surcharge for each and every two-week period thereafter until accurate and complete tax information is provided.

We will bill for all expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees. Our invoices, including applicable state and local taxes, are payable on presentation.

Termination of agreement

Either party (you or CLA) may terminate this SOW at any time by giving written notice to the other party. In that event, the provisions of this SOW and the MSA shall continue to apply to all services rendered prior to termination.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

CliftonLarsonAllen LLP

Lili Huang Principal lili.huang@claconnect.com

Accepted on behalf of:

CLA CLA

?iliHuang

Lili Huang, Principal SIGNED 2/14/2025, 3:51:28 PM PST

Client California Pacific Charter Schools

SIGN:

Christine Feher, Superintendent

DATE:

