

The Classical Academy, Inc.

Board of Directors Meeting



**The Classical Academy
Classical Academy Middle School
The Classical Academy, Vista
Classical Academy High School**

**Tuesday, May 17, 2022
3:30 p.m.**

**Personalized Learning Campus
130 West Woodward Avenue
Escondido, California 92025**



Public Board of Directors Meeting

The Classical Academy, Inc. TK-12th Grade

Tuesday, May 17, 2022

3:30 PM – Public Meeting at Personalized Learning Campus
130 West Woodward Avenue, Escondido, CA 92025

Join by Zoom: (Audio only): <https://zoom.us/j/2381113798>

Join by Telephone: +1 408 638 0968 US - Meeting ID: 238 111 3798

Please contact Sonia Ryan sryan@classicalacademy.com to request a chance to speak and you will be required to provide your name and telephone number. You can also request reasonable accommodations to participate in the meeting.

BOARD AGENDA

All agenda items apply to The Classical Academy, Classical Academy Middle School, Classical Academy High School, Classical Academy Personalized Learning, and Classical Academy, Vista. Detailed Board agenda information can be found on our website: <https://classicalacademy.com/board/>

#	Agenda Item	Presenter	Action Item
1	Open Meeting with Pledge of Allegiance	Mark Donar, Board President	No
2	Written / Oral Correspondence (2 minutes)	Sonia Ryan, Director of Administration	
3	Principal's Voice	Kenna Molina, Jennifer Morrow, Kirstin Lasto, Dr. Stacey Perez, and Dana Moen	No
4	Student Voice	ASB Leader at Classical Academy High	No
5	NCEF Scholarship Winners	Sonia Ryan, Director of Administration	No
6	Consent Agenda <ul style="list-style-type: none">- Review and Approval of Past Minutes<ul style="list-style-type: none">o Meeting of 2-22-2022o Meeting of 3-1-2022o Meeting of 3-29-2022o Meeting of 4-25-2022- School Enrollment Update- Federal Uniform Guidance Policy- Declaration of Need: Fully Qualified Educators for the 2022/2023- 2021-2022 Fiscal Year EPA Accounting	Mark Donar, Board President	Yes
New Business			
7	Treasurer's Report <ul style="list-style-type: none">• Financial Update• 2022-2023 Budget Draft Review and Adoption	Carmen Coniglio CFO	Yes



Board of Directors Meeting BOARD AGENDA

#	Agenda Item	Presenter	Action Item
8	20 th Anniversary Employee Presentation	Cameron Curry, CEO	No
9	Student Gallup Poll Presentation	Laura Brown, CAHS School Counselor	No
10	Universal Prekindergarten Plan Review	Jalyn Hall, Chief Instructional Officer	No
11	LCAP Annual Public Hearing - Follow Up Vote: 5/18/2022 at 9:00 am	Dr. Stacey Perez, Principal	No
12	Museum of Tolerance Presentation	Dr. Stacey Perez, Principal	No
13	Schedule Brown Act Training - December 2022	Cameron Curry, CEO	Yes
14	Adjournment of Public Meeting • Next Meeting: Thursday, July 7, 2022, at 9:00 am via Zoom	Mark Donar, Board President	Yes
Closed Session			
15	No items Scheduled		



The Classical Academy Consent Agenda May 17, 2022

- Review and Approval of Past Minutes
 - o Meeting of 2-22-2022
 - o Meeting of 3-1-2022
 - o Meeting of 3-29-2022
 - o Meeting of 4-25-2022
- School Enrollment Update
- Federal Uniform Guidance Policy
- Declaration of Need: Fully Qualified Educators for the 2022/2023
- 2021-2022 Fiscal Year EPA Accounting



THE CLASSICAL ACADEMY

BOARD OF DIRECTORS			
Date	February 22, 2022	Call to Order Via Zoom	3:30 pm
Board Members Present via Virtual Call:	Mark Reardon, Paul Donovan, Patty Huerta, Angie Mosteller, and Mark Donar		
Board Members Absent:	None		
Speakers/Employees Present:	Cameron Curry, Dr. Stacey Perez, and Jalyn Hall		
Note taker:	Sonia Ryan		

Agenda for February 22, 2022

1. Roll Call/Meeting Opening

- | | |
|--|---|
| <input checked="" type="checkbox"/> Mark Reardon | <input checked="" type="checkbox"/> Angie Mosteller |
| <input checked="" type="checkbox"/> Mark Donar | <input checked="" type="checkbox"/> Paul Donovan |
| <input checked="" type="checkbox"/> Patty Huerta | |

Mark Reardon, Board President, lead the Board Members and audience with the Pledge of Allegiance.

3. Correspondence

Written: None Presented

Oral: None Presented

4. Learning Continuity Plan Presentation

Dr. Stacey Perez, Principal of Classical Academy High School Personalized Learning Center shared the following:

Last summer, AB 130 expanded requirements for Local Control and Accountability Plans (LCAPs) once again. These changes included a significant one-time requirement for a mid-year report. Several new funding sources were approved after local education agencies (LEAs) had finalized their LCAPs for the 2021-22 school year. To link accountability for the new funding to the LCAP process, AB 130 established a one-time requirement for a mid-year report to the LEA's governing board (i.e., the charter school board). The report must include the following three components:

LCAP Supplement. LEAs must complete a supplement to the LCAP, using the template recently approved by the State Board of Education entitled the "2021-22 Supplement to the Annual Update to the 2021-22 LCAP and Budget Overview for



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Parents" ([LCAP Supplement](#)). The LCAP Supplement template includes five prompts on the following points:

- Engagement of education partners as to the use of "new" funds,
- Use of Concentration Grant "Add-On" funds to increase the number of employees providing direct services to "high-needs" students in the current school year (see below),
- Progress report on ESSER III plan implementation and alignment with the LCAP to maximize student outcomes.
- LCAP outcome data. Mid-year "point-in-time" outcome data related to 2021-22 LCAP metrics
- LCAP expenditure and implementation data. Mid-year "point-in-time" expenditure and implementation data related to all 2021-22 LCAP actions

The LCAP mid-year reports aim to provide transparency and prompt reflection given significant flux in funding and in learning conditions since LEAs drafted their LCAPs. There is no required format for presenting mid-year data related to LCAP metrics, expenditures, and implementation. LEAs may use data from existing reports, such as first interim financial reports, to avoid duplication of effort.

LEAs must present related information to their governing boards at a regularly scheduled meeting before the February 28, 2022 deadline. Board approval is not needed for the mid-year reporting, so an information item on a board meeting agenda will suffice. LEAs will include the report as part of the LCAP package to be submitted in June.

<https://www.chartercenter.org/resources/charter-currents/charter-currents-mid-year-lcap-report-with-february-28-deadline-and-other-lcap-updates>

Adjournment

Meeting Adjourned at 3:43 pm.

Next regularly scheduled meeting is Tuesday, March 1, 2022, at Classical Academy Vista.



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BOARD OF DIRECTORS			
Date	March 1, 2022	Call to Order	3:30 pm
Board Members Present via Virtual Call:	Mark Reardon, Paul Donovan, Patty Huerta (came late), Angie Mosteller, and Mark Donar		
Board Members Absent:	None		
Speakers Present:	Jennifer Morrow, Kirstin Lasto, Dana Moen, Dr. Stacey Perez, Carmen Conglio, Dave Meyer, & Samantha Bartrom		
Note taker:	Sonia Ryan		

March 1, 2022

1. Meeting Opening

Mark Donar, Board President, lead the Board Members and audience with the Pledge of Allegiance.

2/3. Student & Employee Activities

Student's Voice: ASB Leaders Kayla Presido and Reagan Smith, shared Spirit Week (Babies vs. Boomers); Glow Teams, Red vs. Black-grades 11/12 vs. 9/10; Glow Dance, Blood Drive with 65 students and seven employee donors; preparing for hosting Prom downtown; an Open House for potential students; ASB nominations for students; and their theater production of Newsies.

Principal's Voice:

Kenna Molina, Principal for TCA - Absent

Jennifer Morrow, Principal for CAMS, shared 52% of their 7th grade M-track students are above grade level and 58% of their 7th grade Summit students are above grade level. In addition, 58% of their 8th grade M-track students are above grade level and 73% of their 8th grade Summit students are above grade level. The parent survey showed their met or exceeded overall satisfaction.

Kirstin Lasto, Principal for TCA Vista, shared they celebrated the holiday season with a team breakfast and gift exchange. The week before break was Hour of Code week. Their 21st Century Technology class embraced this week with lessons and activities on coding. In January, they had a Ribbon Cutting Ceremony with the Vista Chamber of Commerce.

CAV will implement M track next year and they have been working on ideas for their launch into the world of middle school. They hosted a parent chat answering questions and gathering ideas. ASB sold Friendship grams in February to raise money for their Middle School Dance. They also had a successful Open House.



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Fortunately, they were able to remain open during the surges in January. The teachers and team remained flexible through this tough time. It is a great accomplishment for our team and kids. The Intervention team is collaborating weekly to fill the gaps for our students. 66% of our students are at or above grade level in reading and 71% of students are at or above grade level in math.

Dana Moen, Principal for CAHS, shared their Disc Glow Dance was a success, with 600 students, a 70's/80's theme, which included dancing, jumping, singing, laughing, eating tacos, and meeting new people! A special thank you to Mrs. Shields and ASB! Have been working on finding students who aren't connected then having them begin a meaningful relationship with an adult on campus. These students are listed on walls of the employee workroom and those student's names are highlighted when a connected is made. Next steps include a party with nachos and connecting activities that teach students how to connect. Instituted Classroom 3 R's: Rigor, Relevance, Relationship and Athletics 3 F's: Fitness, Fun, Friendship. Girls Lacrosse had their first game! Thank you for your support of student activities. They make all the difference in the lives of our students!

Dr. Stacey Perez, Principal for CAHS-PL, provided a quarterly update: Continuing to provide quality, flexible, college prep programming to high school students, with a total of 424 students and 17 teachers and the average workshop size of 20. Offering A-G coursework, Advanced Placement, Honors, and College & Career Courses. Quarterly Academic Updates and Celebrations: (This information is also shared with parents.) Based on the Student Platform Activity data, 99% of students are actively engaged in their academic progress. 94% of students have turned in a checkpoint for their project in the last two weeks and 98% of teachers have given feedback on checkpoints. Robotics: Game for FIRST Technical Challenge is called Freight Frenzy presented by Raytheon. CAOS Robotics FTC 14338 has competed in three qualifying meets and moved into 6th place out of 16 teams in their league. Beginning Color Guard club in the spring, which will be part of Marching Band competitions. The Student Leadership team/committees are planning: Spring Fling, Prom, a Super Smash Bros Tournament, and School Spirit. Parent Survey showed 96.38% felt they met or exceeded expectations.

4. Correspondence

Written:	Parent Leah Gonzalez-Mask Choice
Oral:	Parent Eileen Sanchez-Meeting Time
	Parent Maria Walley-Mask Choice
	Parent Tara Pheneger-Mask Choice
	Parent Rachel DiSepio-Mask Choice
	Parent Renee Martinez – Mask Choice

5. Consent Agenda



THE CLASSICAL ACADEMY

A. Review and Approval of Past Minutes – 12/7/2021, 12/10/21 & 2/22/22					
B. School Enrollment					
C. Naloxone Opioid Overdose Policy	Angie	Mark R.	4-0		
D. Annual Parent Survey Results					
E. Board Calendar Draft for 2023/24					

New Business

6. Treasurer's Report

Carmen Conglio, Chief Financial Officer, presented the Financial Update for The Classical Academy, Classical Academy Middle School, Classical Academy High School, and Classical Academy Vista, the 2020/2021 Audit Report, and the Capital Assets Policy Review & Adoption for approval.

Motion	Moved	Second	Vote	Passed	Denied
Motion to approve the Financial Update for TCA, CAMS, CAHS, and CAV, the 2020/2021 Audit Report, and the Capital Assets Policy Review & Adoption, as presented.	Mark R.	Paul	4-0	✓	

7. Academic Testing Results Presentation

Dave Meyer, Chief Academic Officer, presented Academic Assessment results for NWEA MAP by student group. Baseline scores show 68% are at or above the reading benchmark and 78% are at or above the benchmark in math. A new Star Early scorecard for literacy, reading, and math will begin in March to provide a new baseline and growth assessment.

Information only.

8. Governor Update on Mask Use in Schools

Cameron Curry, CEO, shared as we near the two-year date of the pandemic lockdown, mandates, and emergency orders, Governor Newsom has given the



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date of March 11th, when recommended (optional) mask use will replace required mask use in schools.

Information only.

9. A-G Completion Improvement Program

Samantha Bartrom, Principal of Coastal Academy High, asked the Board of Directors to review the A-G Completion Improvement Program plan and asked for a follow up meeting prior to April 1st to obtain final approval. The special Board of Director's meeting will be held March 29, at 10 am.

Information only.

Adjournment

Meeting Adjourned at 4:30 pm.

Next regularly scheduled meeting is Tuesday, May 17, 2022, at Classical Academy High School Personalized Learning, 130 W. Woodward Avenue, Escondido.

Closed Session

Government Code 54957 B.1.2. – CEO

President Mark Donor reported the Board reviewed, discussed, and agreed to a plan and timeline related to the CEO's performance.



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BOARD OF DIRECTORS			
Date	March 29, 2022	Call to Order	11 am
Board Members Present via Virtual Call:	Mark Reardon, Paul Donovan, Patty Huerta, Angie Mosteller, and Mark Donar		
Board Members Absent:	None		
Speaker Present:	Mark Kalpakgian		
Note taker:	Sonia Ryan		

March 29, 2022

1. Meeting Opening

Mark Donar, Board President, lead the Board Members and audience with the Pledge of Allegiance.

2. Correspondence

Written: None
Oral: None

New Business

3. Merger Discussion with Coastal Academy Charter School, Inc.

Mark Kalpakgian, Chief Operations Officer, shared the long-term goal of merging The Classical Academy and Coastal Academy Charters may coincide with our Bond refinancing July 6, 2022. The merger will create economies of scale with property ownership under Partnering with Parents.

Note: Mark Kalpakgian, Chief Operations Officer, will manage the process and timeline.

Motion	Moved	Second	Vote	Passed	Denied
Motion to approve the Officers' Certificate of Approval of Agreement of Merger between The Classical Academy, Incorporated and Coastal Academy Charter School, Inc., as presented.	Mark D.	Paul	5-0	✓	



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Adjournment

Meeting Adjourned at 11:12 am.

Next regularly scheduled meeting is Tuesday, May 17, 2022, at Classical Academy High School Personalized Learning, 130 W. Woodward Avenue, Escondido.

Closed Session

None.



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BOARD OF DIRECTORS			
Date	April 25, 2022	Call to Order	9:03 am
Board Members Present via Virtual Call:	Mark Donar, Paul Donovan, and Mark Reardon		
Board Members Absent:	Patty Huerta and Angie Mosteller		
Speakers Present:	Cameron Curry and Mark Kalpakgian		
Note taker:	Sonia Ryan		

Agenda for April 25, 2022

1. Pledge of Allegiance

Mark Donar, Board President, led the Board Members and audience with the Pledge of Allegiance.

2. Roll Call/Meeting Opening

☒ Mark Donar
☒ Paul Donovan

☒ Mark Reardon

Absent-Angie Mosteller
Absent-Patty Huerta

3. Correspondence

Written: None Presented

Oral: None Presented

New Business

4. Teleconference Findings During State of Emergency

Mark Donar, Board President, shared Board findings pursuant to Government Code Section 54953(e) and requested approval as they relate to teleconference meetings during a Pandemic State of Emergency.

Motion	Moved	Second	Vote	Passed	Denied
Motion to approve Board findings pursuant to Government Code Section 54953(e) as they relate to teleconference meetings during a Pandemic State of	Mark D.	Mark R.	Mark R. – Yes Mark D. – Yes	✓ 3-0	



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Emergency.			Paul – Yes		
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☒ Mark Donar
☒ Paul Donovan

☒ Mark Reardon

5. Board Resolution to Approve Issuance of Bonds – [The Classical Academy, Inc.](#)

Mark Kalpakgian, asked the TCA Board of Directors for Approval of a Board Resolution to Approve Issuance of Bonds through the California School Finance Authority to (a) finance and/or refinance the acquisition, construction, expansion, remodeling, renovation, improvement, furnishing and/or equipping of certain charter school educational facilities, used by Coastal Academy and located or to be located at or adjacent to (1) 1305, 1310, 1315, and 1320 Union Plaza Court, Oceanside, California 92054, and (2) 4096 Calle Platino, Oceanside, California 92056, including the current funding of the Authority's Charter School Revenue Bonds (Coastal Academy Project) Series 2013A, which were issued on February 7, 2013, to be owned by Parents in Partnership, LLC, (b) pay certain expenses incurred in connection with the issuance of the Bonds, and (c) fund all or a portion of a debt service reserve fund, capitalized interest and/or related working capital with respect to the Bonds.

The resolution is for a Bond maximum of \$65M, however it will likely be closer to 37-40M, with an estimated interest rate of 4.5% for 40 years, with the opportunity to refinance after eight years. We anticipate a Credit Enhancement Grant for 1-2 Million will be awarded toward the Bond Reserve Fund.

Motion	Moved	Second	Vote	Passed	Denied
Motion to approve the Board Resolution to Issue Bonds through the	Mark D.	Mark R.	Mark R.	✓	



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California School Finance Authority to (a) finance and/or refinance the acquisition, construction, expansion, remodeling, renovation, improvement, furnishing and/or equipping of certain charter school educational facilities, used by Coastal Academy and located or to be located at or adjacent to (1) 1305, 1310, 1315, and 1320 Union Plaza Court, Oceanside, California 92054, and (2) 4096 Calle Platino, Oceanside, California 92056, including the current funding of the Authority's Charter School Revenue Bonds (Coastal Academy Project) Series 2013A, which were issued on February 7, 2013, to be owned by Parents in Partnership, LLC, (b) pay certain expenses incurred in connection with the issuance of the Bonds, and (c) fund all or a portion of a debt service reserve fund, capitalized interest and/or related working capital with respect to the Bonds.			– Yes Mark D. – Yes Paul – Yes	3-0	
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6. Board Resolution to Approve Issuance of Bonds – The Classical Academy, Inc., as sole member of Partnering with Parents, LLC.

Mark Kalpakgian, asked the TCA Board of Directors for Approval of a Board Resolution to Approve Issuance of Bonds through the California School Finance Authority to (a) finance and/or refinance the acquisition, construction, expansion, remodeling, renovation, improvement, furnishing and/or equipping of certain charter school educational facilities, used by Coastal Academy and located or to be located at or adjacent to (1) 1305, 1310, 1315, and 1320 Union Plaza Court, Oceanside, California 92054, and (2) 4096 Calle Platino, Oceanside, California 92056, including the current funding of the Authority's Charter School Revenue Bonds (Coastal Academy Project)



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Series 2013A, which were issued on February 7, 2013, to be owned by Parents in Partnership, LLC, (b) pay certain expenses incurred in connection with the issuance of the Bonds, and (c) fund all or a portion of a debt service reserve fund, capitalized interest and/or related working capital with respect to the Bonds.

The resolution is for a Bond maximum of \$65M, however it will likely be closer to 37-40M, with an interest rate of 4.5% for eight years, with the opportunity to refinance thereafter. We anticipate a Credit Enhancement Grant for 1-2 M will be awarded toward these expenditures.

Motion	Moved	Second	Vote	Passed	Denied
Motion to approve the Board Resolution	Mark D.	Mark R.			



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to Issue Bonds through the California School Finance Authority to (a) finance and/or refinance the acquisition, construction, expansion, remodeling, renovation, improvement, furnishing and/or equipping of certain charter school educational facilities, used by Coastal Academy and located or to be located at or adjacent to (1) 1305, 1310, 1315, and 1320 Union Plaza Court, Oceanside, California 92054, and (2) 4096 Calle Platino, Oceanside, California 92056, including the current funding of the Authority's Charter School Revenue Bonds (Coastal Academy Project) Series 2013A, which were issued on February 7, 2013, to be owned by Parents in Partnership, LLC, (b) pay certain expenses incurred in connection with the issuance of the Bonds, and (c) fund all or a portion of a debt service reserve fund, capitalized interest and/or related working capital with respect to the Bonds.			Mark R. – Yes Mark D. – Yes Paul – Yes	3-0	
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Adjournment

Meeting Adjourned at 9:15 am.

Next regularly scheduled meeting is Tuesday, May 17, 2022, at Classical Academy High School Personalized Learning, 130 W. Woodward Avenue, Escondido.

Report from Closed Session

None.



May 2022 Enrollment

The Classical Academy, Inc.

Enrollment Period- May 1, 2022					
Grades	TCA	CAMS	TCA Vista	CAHS-PL	CAHS
TK	20	0	10	0	0
K	128	0	65	0	0
1	148	0	58	0	0
2	163	0	76	0	0
3	150	0	64	0	0
4	171	0	73	0	0
5	171	0	78	0	0
6	177	0	78	0	0
7	60	144	67	0	0
8	78	151	72	0	0
9	0	0	0	119	205
10	0	0	0	113	204
11	0	0	0	101	193
12	0	0	0	85	195
Headcount Total	1,266	295	641	418	797
Current ADA	1,234	288	620	412	785
Adopted Budget	1,345	325	775	440	880
1st Interim ADA	1,221	294	626	411	817
Variance	13	-6	-6	1	-32
5/1/22					



Board Report: Grant Management May 17, 2022

Effective grant management requires adherence to organizational policy and procedures, the grant award agreement, the funding guidance, and applicable mandates. Deviation from any of these requirements may result in questioned costs, audit findings, potential repayment of disallowed costs, and discontinuance of funding.

Uniform Grant Guidance Requirements for Federal Grant Funds

The Classical Academies receives funding from the federal government in the forms of direct grants, pass-through grants from the California Department of Education, and/or reimbursements for indirect costs. The Uniform Grant Guidance identifies the criteria that must be met in order to properly charge expenses to federally funded programs. Under the Uniform Grant Guidance, all costs expended using federal funds must meet the following requirements:

- a) Be necessary and reasonable for proper and efficient performance and administration of the grant program. Schools must avoid unnecessary and duplicative spending, encouraging greater economy and efficiency, and giving consideration to the most efficient and effective approach to procurement, e.g. bulk purchasing, entering into interagency agreement for purchases of common or shared goods and services, use of surplus property, analyzing lease vs. purchase alternatives, etc.
- b) Be allocable to federal awards under the provisions of the federal circular
- c) Be consistent with policies, regulations, and procedures that apply to other activities of The Classical Academies and its subsidiaries
- d) Conform to any limitations or exclusions as set forth in the principles, federal laws, and the terms and conditions of the federal awards
- e) Be adequately documented
- f) Operating practices regarding cash management, payments, and cost transfers will be in accordance with the generally accepted accounting principles



The Classical Academies will provide a "reasonable assurance" (a good faith attempt to comply with federal requirements) any time federal award funds are to be expended as follows:

a) Apply the cost guidelines of the Uniform Grant Guidance as defined in 2 CFR 200.400-200.475 and the terms and conditions of the award:

1. Micro Purchases: This method is for purchases in which the *aggregate* dollar amount (not the cost of individual items) does not exceed the micro-purchase threshold - currently \$10,000 (adjusted periodically for inflation). Purchases may be made without cost or price analysis or soliciting any quotes or bids if the school considers the price to be reasonable based on research, experience, purchase history, or other information and documents its files accordingly.
2. Small Purchase Procedures: This method is for purchases above the micro purchase threshold but below the simplified acquisition threshold (SAT) - currently \$250,000 (adjusted periodically for inflation). Price quotes must be obtained from a variety of simple sources, e.g. internet search, vendor price listing, vendor quotes, etc. No cost or price analysis is required.
3. Sealed Bids: For purchases greater than the SAT, bids are publicly solicited and a firm fixed price awarded to the responsible bidder who has the lowest price and conforms to all the material terms and conditions of the invitation for bid. A cost and price analysis must be performed for these purchases and independent estimates must be made before receiving bids or proposals.
4. Request for Proposals (RFPs): This applies when price is not the only factor in awarding a contract and in situations where sealed bids are not appropriate. For purchases greater than the SAT, RFPs must be publicized and solicited from an adequate number of qualified sources. A cost and price analysis must be performed for these purchases.
5. Noncompetitive Proposals: This method results in solicitation from a sole source, and may be used if one or more of the following conditions apply:
 - a. The aggregate dollar amount does not exceed the micro purchase threshold
 - b. Item is available exclusively from a single source
 - c. Public emergency won't permit a delay
 - d. Express authorization of sole sourcing by the awarding agency in response to the school's request
 - e. Inadequate competition



- b) Ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition.
- c) Comply with the non-procurement debarment and suspension standards which restricts schools from procuring goods or services from any vendor that is excluded or suspended by the federal government as listed on the System for Award Management (SAM).
- d) Award contracts only to responsible vendors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to matters such as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources;
- e) Maintain adequate source documentation supporting the expenditure of grant funds, i.e., rationale for method used, contractor selection or rejection, basis for contract price, invoices, time and effort reporting of grant activities, etc.;
- f) Take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

Responsibilities of School/Program Administrators

School principals or program administrators responsible for administering, spending, or monitoring grant-funded programs should be well versed with the categories of cost that are generally allowable and unallowable. Program managers and principals must adhere to grant management practices that comply with state and federal policies and procedures and ensure that any costs charged to their award are aligned with the grant award agreement, are computed correctly, and would not create a compliance violation.

As appropriate, school purchasing processes for grant awards may vary if specific requirements set out in the grant award agreements, as well as other more restrictive state, federal, and Board policies and procedures exist.

Capital Expenditures

Prior written approval from the awarding agency is required prior to making capital expenditures using federal funds.



Period of Performance

Any grant funds that are not obligated or paid within the appropriate timeframes must be returned to the awarding agency unless otherwise specified in the grant agreement. Thus, school principals or program administrators should closely monitor the timing of spending throughout the grant cycle.

Conflict of Interest

Board Conflict of Interest Policy will apply to all grants and contracts received, managed and implemented by The Classical Academies. No Governing Board member, employee, or representative of The Classical Academies shall participate in the selection, award, or administration of a contract supported by federal or state funds if he/she has a real or apparent conflict of interest, such as when he/she or a member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of them has a financial interest in or a tangible personal benefit from a firm considered for a contract. Such persons are prohibited from soliciting or accepting gratuities, favors or anything of monetary value from contractors or subcontractors unless the gift is an unsolicited item of nominal value.

Audits

The Classical Academies will ensure compliance with state and federal audit requirements. Specified records pertaining to the audit of federal funds expended by the schools shall be transmitted to the clearinghouse designated by the Office of Management and Budget and shall be transmitted within 30 days after receipt of the auditor's report or within nine months after the end of the audit period, whichever is sooner, unless a longer period is agreed to in advance by the federal agency or a different period is specified in a program-specific audit guide.

References

2 CFR §§ 200.61, 200.303, 200.318, 200.319, 200.320, 200.321, 200.323, and 200.326
2 CFR Part 200, App. II

Recommendation:

It is recommended that the Board adopt this policy for grant management.

Prepared By:

Carmen Coniglio, Chief Financial Officer



Board Report Annual Declaration of Need

Background:

Declaration of Need for Fully Qualified Educators

Based on AB 1505, all employing agencies, including charter schools, must comply with the same regulations to be eligible to apply for any emergency permit restricted to their organization. The Classical Academies needs to submit a Declaration of Need to have on file with the CTC for each school year in anticipation of our needs.

Report:

It is time to submit our Declarations of Need for the 2022- 2023 school year. With board approval, we will be permitted to file these with the California Commision on Teacher Credentialing.

Action Required by the Board:

The Board is asked to vote to approve the Declaration of Need for the 2022- 2023 school year.

Melissa Morey
Chief Human Resources Officer

April 18, 2022

The Classical Academy, Inc.
Education Protection Account Resolution
Resolution #051722-TCA

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Chief Financial Officer shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of The Classical Academy, Inc. shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of The Classical Academy, Inc.;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of The Classical Academy, Inc. has determined to spend the monies received from the Education Protection Act as attached.

DATED: May 17, 2022

Board Member

The Classical Academy, Inc.

Classical Academy

CDS Code: 37 68098 6116776

Budgeted Revenues and Expenditures Through June 30, 2022

Fund 03, Resource 1400, EPA (Education Protection Account)

DESCRIPTION:	OBJECT CODES	\$ AMOUNT
Education Protection Account Entitlement (As of 2021-22 P1)		
Adjusted Beginning Fund Balance	9791-9795	\$ -
Education Protection Account Revenue	8012	\$ 3,199,597
Deferred Revenue	9650	\$ -
Total Budgeted EPA Revenue		\$ 3,199,597
Expenditures and Other Financing Uses		
(Objects 1000-7999)	FUNCTION CODES	\$ AMOUNT
Instruction	1000-1999	\$ 3,199,597
Instruction-Related Services	2100-2700	\$ -
Pupil Services	3110-3900	\$ -
Total Budgeted Expenditures and Other Financing Uses		\$ 3,199,597
BALANCE (Total EPA Revenue minus Total Expenditures and Other Financing Uses)		\$ -

The Classical Academy, Inc.

Classical Academy High School

CDS Code: 37 68106 0111195

Budgeted Revenues and Expenditures Through June 30, 2022

Fund 03, Resource 1400, EPA (Education Protection Account)

DESCRIPTION:	OBJECT CODES	\$ AMOUNT
Education Protection Account Entitlement (As of 2021-22 P1)		
Adjusted Beginning Fund Balance	9791-9795	\$ -
Education Protection Account Revenue	8012	\$ 1,974,193
Deferred Revenue	9650	\$ -
Total Budgeted EPA Revenue		\$ 1,974,193
Expenditures and Other Financing Uses		
(Objects 1000-7999)	FUNCTION CODES	\$ AMOUNT
Instruction	1000-1999	\$ 1,974,193
Instruction-Related Services	2100-2700	\$ -
Pupil Services	3110-3900	\$ -
Total Budgeted Expenditures and Other Financing Uses		\$ 1,974,193
BALANCE (Total EPA Revenue minus Total Expenditures and Other Financing Uses)		\$ -

The Classical Academy, Inc.

Classical Academy Vista

CDS Code: 37 10371 0138404

Budgeted Revenues and Expenditures Through June 30, 2022

Fund 03, Resource 1400, EPA (Education Protection Account)

DESCRIPTION:	OBJECT CODES	\$ AMOUNT
Education Protection Account Entitlement (As of 2021-22 P1)		
Adjusted Beginning Fund Balance	9791-9795	\$ -
Education Protection Account Revenue	8012	\$ 128,248
Deferred Revenue	9650	\$ -
Total Budgeted EPA Revenue		\$ 128,248
Expenditures and Other Financing Uses		
(Objects 1000-7999)	FUNCTION CODES	\$ AMOUNT
Instruction	1000-1999	\$ 128,248
Instruction-Related Services	2100-2700	\$ -
Pupil Services	3110-3900	\$ -
Total Budgeted Expenditures and Other Financing Uses		\$ 128,248
BALANCE (Total EPA Revenue minus Total Expenditures and Other Financing Uses)		\$ -



THE CLASSICAL ACADEMIES



2022-23

BUDGET

**PROPOSED BUDGET & NARRATIVE
MAY 17, 2022**



THE CLASSICAL ACADEMIES

2022-2023

**Proposed Budget
& Narrative**

May 17, 2022

Cameron Curry

Chief Executive Officer

Carmen Coniglio

Chief Financial Officer

Message from the CEO



The Classical Academies has completed its twenty-third year of operation and continues to grow as an organization. We have many successes to celebrate and many reasons to be proud, but we also recognize the significant work that lies ahead after maneuvering two challenging years of school operations during a pandemic. All of our employees (teachers, classified members, and leaders) have gone so far above and beyond the call of duty to meet the needs of students. We have excellent schools by all accounts, which will continue to move forward toward the goal of producing students who are successful thinkers, communicators, and achievers.

This budget document and attachments will serve as an effective medium to communicate our financial goals for the school year 2022-23. Development of this budget was completed under the leadership of our Chief Financial Officer utilizing best practices that include working with key administration in identifying resource needs and incorporating feedback from various educational partners. Once the budget was built, it was given to the Chief Executive Officer for review and input. I hereby submit the following 2022-23 Proposed Budget & Narrative to the Board of Directors for review and approval.

The school year 2022-23 Proposed Budget was built around the expectation of maintaining current levels of services and budgeted costs while adjusted for moderate enrollment growth and various rising costs each year. The statutory Cost-of-Living Adjustment (COLA) for the Local Control Funding Formula (LCFF) is 6.56 percent, up from the 5.33 percent estimate from the Governor's January Proposal. COLA is meant to provide additional revenue to cover any increases in cost of doing business, such as increases in special education costs, health benefits, STRS and PERS pension contributions, utilities, facility maintenance, and other operating expenses. We continue our efforts to budget conservatively while working within the regulations and requirements mandated by Senate Bill 740. With a strong fund balance, the organization is well positioned to meet its financial obligations for the fiscal year.

With every budget year, our goal is to create a balanced fiscal plan that is the basis for beginning a new school year. We will be making interim adjustments to this document throughout the fiscal year to incorporate any changes to our budget assumptions and ensure that spending does not exceed revenues.

As you review this document, feel free to write in the margins your questions, comments, or concerns. If you need to, please include your comments on a separate sheet of paper to discuss prior to adoption at our Board meeting on Tuesday, May 17, 2022. Supported by the resources outlined in this budget, I am confident that together, we are poised to move the organization to even greater levels of excellence.

Board of Directors

The Classical Academies is an organization of award-winning, tuition-free, California Public Charter Schools, governed by an independent Board of Directors. Two nonprofit corporations (soon-to-be merged in July 2022), The Classical Academy, Inc. and Coastal Academy Charter School, Inc., manage the operations of the schools. Our Board members for both nonprofits include:

- **Mark Donar** - President
- **Patty Huerta** - Secretary
- **Angie Mosteller** - Treasurer
- **Paul Donovan, Jr.** - Member at Large
- **Mark Reardon** - Member at Large

Mission

The Mission of The Classical Academies is to partner with parents to inspire each student to think critically, communicate effectively, and achieve excellence by providing academic choice.

Vision

Partner with parents to inspire and educate students



Partnering with Parents for Quality Education Since 1999

Our Schools

Classical Academy (TK/K-8)

Classical Academy Middle School (7-8)

Classical Academy High School -
Personalized Learning Campus (9-12)

Classical Academy High School -
Studio Campus (9-12)

Coastal Academy (TK/K-8)

Coastal Academy High School (9-12)

Classical Academy Vista (TK/K-8)

The Classical Academies is an organization of award-winning, tuition-free, California Public Charter Schools serving North San Diego County since 1999. Each campus offers a flexible, personalized educational environment that blends the best of independent study and the traditional classroom experience. These hybrid programs are uniquely designed to encourage students to explore their interests, accommodate their learning styles, and reach their maximum potential by becoming thinkers, communicators, and achievers.

In addition to rigorous academics, small class sizes, and an acclaimed character education program, students are invited to participate in a variety of extracurricular activities and clubs, such as musical theater, choir, robotics, art, sports, and more. With campuses in Escondido, Vista, and Oceanside, The Classical Academies is open to all students in San Diego, Orange, and Riverside Counties.



2022-2023 Proposed Budget Summary

The Classical Academies' Overall Financial Condition is Strong & Positioned to Move Strategic Priorities Forward in the Future

	Classical Academy	Classical Academy High School	Classical Academy Vista	Coastal Academy	Total Budget
Revenues	17,157,129	16,856,650	7,236,523	21,341,986	62,592,288
A. LCFF Sources	14,746,035	14,535,917	6,083,590	18,541,450	53,906,992
B. Federal Revenue	273,240	352,630	112,069	301,472	1,039,411
C. State Revenue	1,846,854	1,737,103	847,864	2,324,064	6,755,885
D. Local Revenue	291,000	231,000	193,000	175,000	890,000
Expenditures	16,916,704	16,818,643	7,097,028	20,707,362	61,539,737
A. Certificated Salaries	7,239,226	6,373,024	3,026,836	8,993,421	25,632,507
B. Classified Salaries	2,168,394	2,470,964	800,070	3,268,012	8,707,440
C. Employee Benefits	3,159,723	3,154,335	1,280,292	4,168,663	11,763,013
D. Books and Supplies	893,462	910,048	328,419	1,021,312	3,153,241
E. Services/Operating Costs	3,113,899	3,795,272	1,636,411	3,075,954	11,621,536
F. Depreciation Expense	342,000	115,000	25,000	180,000	662,000
Net Increase (Decrease) in Fund Balance	240,425	38,007	139,495	634,624	1,052,551
A. Fund Balance, Beginning	6,920,473	5,649,579	1,125,122	10,235,086	23,930,260
B. Fund Balance, Ending	7,160,898	5,687,586	1,264,617	10,869,710	24,982,811
Percentage of Fund Balance Over Expenditures	42%	34%	18%	52%	41%

2022-2023 Budget Assumptions

The initial step in the budget development process is to establish base-line assumptions for enrollment and the major revenue and expenditure categories. An evaluation of each assumption is made with careful attention to trends, economic climate, program needs, and input from educational partners. In addition to establishing base-line assumptions for revenue and expenditures, projections are made for the ending fund balance of the current year, which then becomes the beginning fund balance for the new budget year.

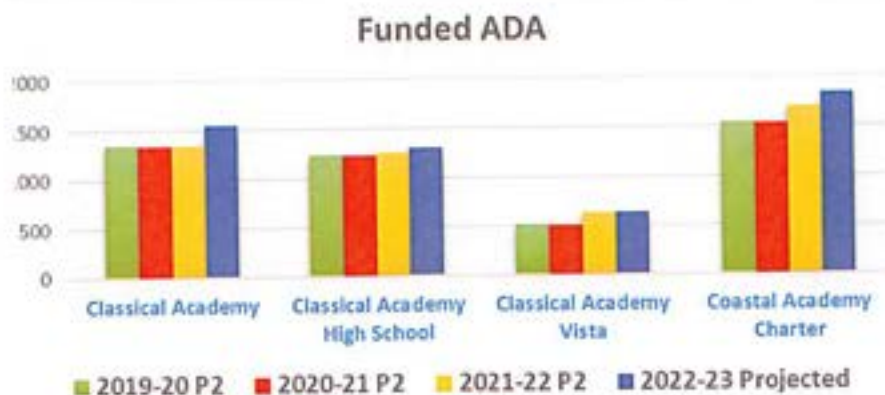
Beginning Balance

The **Total Beginning Unaudited General Fund Balance** for the School Year 2022-23 is \$ **23.9M** and is computed as follows:

- + Projected Revenues for FY 2021-22
- Projected Actual Expenditures for FY 2021-22
- +/- Other Sources and Uses of Funds
- = Net Increase/Decrease in Fund Balance
- + Beginning Fund Balance in FY 2021-22
- = Ending Fund Balance in FY 2021-22 (Beginning Fund Balance in FY 2022-23)

Attendance Data

The Classical Academies offers students a blend of distance learning, independent study, home study, site-based instruction, and other services at school sites. Average Daily Attendance (ADA) is the measure of student attendance for funding purposes. ADA for non-classroom-based (NCB) charter schools is funded pursuant to Education Code Section 47634.2, which is a specific percentage approved by the State Board of Education.



Enrollment

2022-2023 Average Daily Attendance (ADA)

Grade Level	Classical Academy	Classical Academy High School	Classical Academy Vista	Coastal Academy Charter School	All Schools
Children TK-3rd Grade	582		266	534	1,382
4-6	500		211	411	1,122
7-8	460		158	306	924
9-12		1,300		582	1,882
Total ADA	1,542	1,300	635	1,833	5,310
Total Headcount	1,590	1,340	655	1,890	5,475
Ratio: ADA to Enrollment	97%	97%	97%	97%	

Based on our current enrollment and applications that we have processed to date, we are projecting to serve **5,475** students in the fall. We have projected the Average Daily Attendance (ADA) at **97%** of enrollment. ADA drives the Local Control Funding Formula revenue, which is the most important revenue component to our program. We know from experience that student ADA increases as families connect and stay with our program throughout the school year.

Local Control Funding Formula (LCFF)

Classical Academies will get the same base funding per student, depending on grade level, along with adjustments to help educate a few student populations - low-income students, English learners, and students in foster care.

The LCFF consists primarily of base, supplemental, and concentration funding that focuses resources based on a school's average daily attendance (ADA). The LCFF establishes uniform per-student base grants with different rates for different grade spans. These differences are intended to recognize the higher costs of education at higher-grade levels.

Grade Level	Base Funding Rate	
Children Grades TK-3	\$ 9,521 per student	TK-3 Grade span receives an adjustment of 10.4%
Children Grades 4-6	\$ 8,754 per student	
Children Grades 7-8	\$ 9,013 per student	
Children Grades 9-12	\$ 10,717 per student	
Supplemental Grant		
The LCFF acknowledges that English Learner (EL), low-income (LI), and foster youth (FY) students have greater needs that require more resources to address. For each EL/LI/FY student, an additional 20% is added to the base rate per student		
Concentration Grant		
On top of the supplemental grant, schools that have a high proportion of students receive an additional adjustment to the base grant.		

2022-2023 Revenues

Funding comes from a variety of sources at the federal, state, and local level.

LCFF Revenue Sources - The primary funding source for our schools is the LCFF calculated using ADA. COLA of 6.56% was used in the budget assumption and is subject to change in the final enacted state budget. Principal apportionment funds are funded through a combination of State Aid, Education Protection Account (EPA), and payment of in lieu of property taxes (PILOT). The total LCFF revenues in 2022-23 is \$53.9 million, up from \$48.5 million from the prior year.

Mandated Block Grant - This program funds the costs of various mandated programs and activities for school districts and charter schools based on prior year ADA.

GRADE LEVEL	MBG RATE
Grades TK-3	\$18.15
Grades 4-6	\$18.15
Grades 7-8	\$18.15
Grades 9-12	\$50.39

State Lottery - As in every public school, our schools will receive a portion of dollars collected from the sale of lottery tickets in California. We should anticipate \$163 per student in unrestricted lottery funding and \$65 per student in restricted lottery funding.

Local Income - These are revenues from interest earnings, donations, local grants/awards, lease and rental income, and other local sources. During the course of each year, schools coordinate field trips for students in the 4th grade (Sacramento), 5th Grade (Adventure Camp), 6th Grade (Astro Camp), 7th Grade (Catalina), and 8th Grade (Washington D.C.). To accomplish this, parents pay the school for their participation, and the school in turn pays the vendors for each of these trips.

Categorically Restricted Programs - The budget includes funding for professional learning through the Educator Effectiveness Block Grant. Schools anticipate a total allocation of \$1,038,238, which may be expended during 2022-23 through 2025-26 school years. Classical Academy High School and Coastal Academy High School also expect to receive additional funds through the A-G Completion Improvement Grant Program in the amount of \$124,537 and \$54,485, respectively.

Special Education Program - The state's comprehensive Special Education (SpED) Program implemented statewide ensures that children with exceptional needs receive, free of charge, the education and services necessary to meet their unique needs. In 2015, The Classical Academies took on the role of responsibly running its own Special Education department with the support of El Dorado Office of Education SELPA. State funding rate is \$820 per ADA and federal funding is \$125 per prior year CBEDS enrollment count. Expenditures for these programs exceed revenues because state funding has failed to keep pace with program costs, which continue to leave a significant unfunded burden on the organization. The total contributions from the General Fund Unrestricted to Special Education is \$2.3 million in 2022-23. This is an increase of 24% over last year. Revenue per student used in this budget was based on SELPA recommendations, which may increase during the course of the year as in the past.

\$62.6M Total Income for All Schools

2022-2023 Expenditures

Certificated Salaries - At least 50% of the Proposed Budget for 2022-23 school year goes toward salaries and benefits of certificated employees. Full-time, part-time, substitutes, and prorated portions of salaries for all certificated personnel are included in this category. Certificated positions automatically advance on the salary schedule through step moves, which represent acknowledgement of years of successful experience. Stipends are given to account for the acquisition of graduate-level education and additional assignments.

Classified Salaries - These are salaries for noncertificated personnel, which are impacted by merit pay. Advancement involves the managers conducting a review meeting with the employee annually. Employees who are stellar and perform their jobs effectively, according to measurable criteria, may be entitled to a merit pay in December 2022.

Benefits - The Classical Academies offers eligible employees a monthly allowance of up to \$900 to use towards medical, dental, and vision insurance. This amount covers the premium costs to the employee as well as some of the costs for dependents. Those who are benefits eligible also receive group disability and life insurance policies at no cost.

Qualified employees are covered under multiple employer-defined benefit pension plans maintained by agencies of the State of California. Most certificated employees are members of the State Teachers' Retirement System (STRS), and most classified employees are members of the California Public Employees' Retirement System (CalPERS). In April, CalPERS board approved an increase in employer contribution rate from 22.91% to 25.37% (updated from previously projected rate of 26.1%). The required contribution rate for STRS is established by the state statute and is projected at 19.1% for 2022-23, up from 16.92% from the prior year. The STRS rate is subject to change based on the final state enacted budget. It is important to note that in 2021-22, STRS and CalPERS rates were bought down by a prior year \$2.3 billion payment from the state. There was no relief included in the Governor's January Proposal for the 2022-23 school year.

Books and Supplies/Other Operating Costs - Schools are expected to provide funding for operational needs such as textbooks, reference materials, instructional supplies and materials, office supplies, internet services, hotspots, maintenance and repair of equipment, professional services, field trips, and other operating services. Items budgeted in the supplies category are under the capitalization threshold of \$5,000 and have a useful life of less than a year. Schools lease facilities under operating lease agreements with Partnering with Parents, LLC. Oversight fees paid to authorizers are also included in the budget.

Depreciation Expense - Management has elected to capitalize and depreciate all assets costing \$5,000 or more; all other assets are charged to expense in the current year.

\$61.5M Total Expenditures for All Schools

Classical Academy Budget

Classical Academy (TK-8) and Classical Academy Middle School (7-8)

Classical Academy	Unrestricted	Restricted	Total
Revenues	15,317,022	1,840,107	17,157,129
LCFF	14,746,035	-	14,746,035
Federal Revenue	-	273,240	273,240
State Revenue	279,987	1,566,867	1,846,854
Local Revenue	291,000	-	291,000
Expenditures	\$14,374,378	2,542,326	16,916,704
Certificated Salaries	5,761,126	1,478,100	7,239,226
Classified Salaries	1,887,692	280,702	2,168,394
Employee Benefits	2,711,704	448,019	3,159,723
Books/Supplies	765,991	127,471	893,462
Services/Operating Costs	2,909,764	204,135	3,113,899
Depreciation Expense	342,000	-	342,000
Other Outgo	(3,899)	3,899	-
Excess/(Deficiency) of Revenue over Expenditures	942,644	(702,219)	240,425
Contributions Between Unrestricted/Restricted	(702,219)	702,219	-
Net Increase/(Decrease) in Fund Balance	240,425	-	240,425
Beginning Fund Balance	6,920,473	-	6,920,473
Ending Fund Balance	7,160,898	-	7,160,898
Percentage of Fund Balance over Expenditures			42%

Classical Academy High School Budget

Studio Campus and Personalized Learning Center Campus (9-12)

Classical Academy High School	Unrestricted	Restricted	Total
Revenues	15,029,590	1,827,060	16,856,650
LCFF	14,535,917	-	14,535,917
Federal Revenue	-	352,630	352,630
State Revenue	262,673	1,474,430	1,737,103
Local Revenue	231,000	-	231,000
Expenditures	14,683,399	2,135,244	16,818,643
Certificated Salaries	5,268,864	1,104,160	6,373,024
Classified Salaries	2,253,312	217,652	2,470,964
Employee Benefits	2,774,605	379,730	3,154,335
Books/Supplies	817,036	93,012	910,048
Services/Operating Costs	3,458,812	336,460	3,795,272
Depreciation Expense	115,000	-	115,000
Other Outgo	(4,230)	4,230	-
Excess/(Deficiency) of Revenue over Expenditures	346,191	(308,184)	38,007
Contributions Between Unrestricted/Restricted	(308,184)	308,184	-
Net Increase/(Decrease) In Fund Balance	38,007	-	38,007
Beginning Fund Balance	5,649,579	-	5,649,579
Ending Fund Balance	5,687,586	-	5,687,586
Percentage of Fund Balance Over Expenditures			34%

Classical Academy Vista Budget

Classical Academy Vista (TK-8)

Classical Academy Vista	Unrestricted	Restricted	Total
Revenues	6,391,614	844,909	7,236,523
LCFF	6,083,590	-	6,083,590
Federal Revenue	-	112,069	112,069
State Revenue	115,024	732,840	847,864
Local Revenue	193,000	-	193,000
Expenses	5,752,772	1,344,256	7,097,028
Certificated Salaries	2,293,042	733,794	3,026,836
Classified Salaries	579,622	220,448	800,070
Employee Benefits	1,044,137	236,155	1,280,292
Books/Supplies	276,530	51,889	328,419
Services/Operating Costs	1,535,951	100,460	1,636,411
Depreciation Expense	25,000	-	25,000
Other Outgo	(1,510)	1,510	-
Excess/(Deficiency) of Revenue over Expenditures	638,842	(499,347)	139,495
Contributions Between Unrestricted/Restricted	(499,347)	499,347	-
Net Increase/(Decrease) In Fund Balance	139,495	-	139,495
Beginning Fund Balance	1,125,122	-	1,125,122
Ending Fund Balance	1,264,617	-	1,264,617
Percentage of Fund Balance over Expenditures			18%

Coastal Academy Budget

Coastal Academy (TK-8) and Coastal Academy High School (9-12)

Coastal Academy	Unrestricted	Restricted	Total
Revenues	19,042,391	2,299,595	21,341,986
LCFF	18,541,450	-	18,541,450
Federal Revenue	-	301,472	301,472
State Revenue	325,941	1,998,123	2,324,064
Local Revenue	175,000	-	175,000
Expenses	17,610,429	3,096,933	20,707,362
Certificated Salaries	7,299,140	1,694,281	8,993,421
Classified Salaries	2,802,506	465,506	3,268,012
Employee Benefits	3,554,622	614,041	4,168,663
Books/Supplies	889,089	132,223	1,021,312
Services/Operating Costs	2,889,707	186,247	3,075,954
Depreciation Expense	180,000	-	180,000
Other Outgo	(4,635)	4,635	-
Excess/(Deficiency) of Revenue over Expenditures	1,431,962	(797,338)	634,624
Contributions Between Unrestricted/Restricted	(797,338)	797,338	-
Net Increase/(Decrease) In Fund Balance	634,624	-	634,624
Beginning Fund Balance	10,235,086	-	10,235,086
Ending Fund Balance	10,869,710	-	10,869,710
Percentage of Fund Balance over Expenditures			52%

2022-2023

July 1, 2022 - June 30, 2023

Adopted Budget

May 17, 2022

1st Interim

December 15, 2022

2nd Interim

March 15, 2023

Unaudited Actuals

September 15, 2023



Finance Team

Carmen Coniglio
Chief Financial Officer

Sheri Wenzel, CPA
Director, Fiscal Services

Erik Holmstrom, CPA
Comptroller (Acting)

Tanis Edwards
Accounts Payable Manager

Sherrett Keitel
Accounting Specialist

Kathleen Martinet
Accounting Specialist

Kim Callies
Accounts Payable Specialist

Janet Carillo Diaz
Accounts Payable Specialist

Kate Curry
Accounts Payable Specialist

Jessica Pavia
Accounts Payable Specialist

Nicole Bielasz
Payroll Specialist

Jeanette Hannah
Payroll Specialist

Sherri Lewis
Payroll Specialist



THE CLASSICAL ACADEMIES

Board Report Universal Prekindergarten Plan

Background:

The 2021-22 State Budget package established the UPK Planning and Implementation Grant Program as a state early learning initiative with the goal of expanding access to prekindergarten programs at local educational agencies (LEAs). This grant program provides \$200 million for the California Department of Education (CDE) to allocate directly to LEAs based on a statutory formula to support planning and implementation costs associated with expanding prekindergarten options, such as universally-available transitional kindergarten (TK), CSPP, and Head Start for eligible students, and other local and community-based partnerships.

As a condition of receiving grant funds, state law requires each LEA to create a plan. Under state law, the plan must be developed for consideration by the LEA's governing board or body at a public meeting on or before June 30, 2022, after which the LEA must provide data, as specified by the State Superintendent of Public Instruction, to the CDE. The CDE must encumber funds by June 30, 2024. LEAs will have until June 30, 2025, to use the funds.

Report:

Attached is template the California Department of Education each LEA will use to create their plan. The full template including all of the choice options is included for your review to assist in understanding the breadth of the initiative. Highlighted in blue are the responses The Classical Academies has chosen as action points for our implementation. In July each Charter will receive access to an online portal and will input their responses to each prompt.

Action Required by the Board:

The Universal Prekindergarten Plan is a presentation item only.

No vote is required.

Jalyn Hall
Chief Instructional Officer

5/6/2022

The Classical Academies - Universal Prekindergarten Plan

[Pages 1-4 Overview of California's Universal Prekindergarten Initiative](#)

[Pages 5-21 The Classical Academies Universal Prekindergarten Plan](#)

[Pages 21-22 Appendix 1 Definition of Terms](#)

Universal Prekindergarten in California

Decades of research demonstrate that an early and strong foundation for learning matters. Children who have effective learning opportunities before kindergarten have an advantage in school and in life over children who do not, especially children with adverse childhood experiences. Children who attend quality preschool programs are more prepared for school in terms of their early literacy, language, and math skills, their executive function, and social emotional development. In some cases, preschool participants are less likely to be identified for special education services or to be held back in elementary school than children who do not attend developmentally-informed preschool programs that include strong educational components.

California is poised to realize universal prekindergarten (UPK) for all four-year-old children, and to expand services for three-year-old children through bold leadership and the unprecedented investments in the Budget Act of 2021, including universal transitional kindergarten (UTK) and expansion of the California State Preschool Program (CSPP).

The tumult of the COVID-19 pandemic accelerated a call to action to ensure a strong educational foundation for all children, emphasizing the critical role of our education system in supporting children and families' needs and how local flexibility fuels community capacity to meet their needs. California's leaders responded with historic investments in family support, child development and care, and education. Yet, as the Master Plan for Early Learning and Care highlights, realizing the promise of early childhood investments will require all partners—across early learning and care, early education, elementary education, and expanded learning and extended care communities—to work together to create a stronger system designed to meet the needs of the whole child.

The California Universal Prekindergarten Planning and Implementation Grant Program – Overview

California seeks to set children on a trajectory of lifelong success by investing in early and equitable learning experiences, including infant and toddler supports, such as family leave and access to infant and toddler care, universal preschool for all four-year-old children, and enhanced educational experiences across an aligned n.

Under the provisions of California *Education Code* (EC) Section 8281.5, grant funds are allocated to school districts, charter schools, and county offices of education (COEs) with kindergarten enrollment in specific years, according to a specified formula. In addition, funds are allocated to COEs to support countywide planning and capacity building around UPK.

Grant funds may be used for costs associated with creating or expanding CSPP or TK programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the LEA, including Head Start programs, to ensure that high-quality options for prekindergarten education are available for four-year-old children. Allowable costs include, but are not limited to: (1) planning costs, (2) hiring and recruitment costs, (3) staff training and professional development, (4) classroom materials, and (5) supplies.

As a condition of receiving grant funds, state law requires each LEA to create a plan articulating, how all children in the attendance area of the LEA will have access to full-day learning programs the year before kindergarten that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the After-School Education and Safety Program, the California state preschool program, Head Start programs, and other community-based early learning and care programs (EC Section 8281.5).

Under state law, the plan must be developed for consideration by the LEA's governing board or body at a public meeting on or before June 30, 2022, after which the LEA must provide data, as specified by the State Superintendent of Public Instruction, to the CDE. The CDE must encumber funds by June 30, 2024. LEAs will have until June 30, 2025, to use the funds.

In addition, the 2021–22 State Budget also established the Expanded Learning Opportunities Program (ELO-P). The intent of the program is that all LEAs offer all unduplicated students in classroom-based instructional programs access to comprehensive afterschool and intersessional expanded learning opportunities. As a non-classroom based program, we will not receive these funds.

Key Considerations

Transitional Kindergarten Implementation Timeline

As a condition of receipt of apportionment, school districts and charter schools must implement universally available TK for all four-year-old children by 2025–26 (EC 48000[c][1]). LEAs are encouraged to consider how this implementation timeline will impact elements of their UPK Plan, including whether implementing UTK on a fast timeline will allow the LEA to reach economies of scale with regard to the number of classrooms and TK teachers needed. The table below illustrates the UTK implementation timeline, including eligibility and ratios.

Table: TK Eligibility, Ratio, and Class Size Requirements by Fiscal Year

Type of Requirement	2021–22	2022–23	2023–24	2024–25	2025–26
Eligibility	Turn five between September 2 and December 2; at district discretion, turn five between December 3 and the end of the school year	Turn five between September 2 and February 2; at district discretion, turn five between February 3 and the end of the school year	Turn five between September 2 and April 2; at district discretion, turn five between April 3 and the end of the school year	Turn five between September 2 and June 2; at district discretion, turn five between June 3 and the end of the school year	Turn four by September 1
Ratios	Not specified	1:12	1:10**	1:10**	1:10**
Class Size	24	24	24	24	24

* average class size across the school site

** Subject to future legislative appropriation

Planning Template Purpose

The UPK Planning Template has been created to: (1) offer planning questions for LEA consideration in developing comprehensive plans for UPK that meet community and family needs, and (2) outline the data that will be required for submission to the CDE to meet the requirements of EC Section 8281.5.

This template includes recommended and required planning questions. Collectively, the recommended and required questions form a set of core planning questions the CDE believes are critical to supporting the development of a comprehensive, responsive, and community-centered UPK Plan.

- June 30, 2022, deadline for LEAs to present their plans to their governing boards.

The CDE will be collecting information on the answers to the required questions after July 30, 2022, in a survey. This will allow the CDE to learn about how LEAs are planning to implement UPK, and to identify what additional support may be needed to help LEAs as they move along the implementation process.

The UPK Planning Template is organized as follows:

1. Self-Certification
2. Projected Enrollment and Needs Assessment
3. Focus Area Planning
 - a. Vision and Coherence
 - b. Community Engagement and Partnerships

- c. Workforce Recruitment and Professional Learning
- d. Curriculum, Instruction, and Assessment
- e. LEA Facilities, Services, and Operations

The Classical Academies responses for the UPK planning template

The following pages include the required questions being asked by the CDE to be completed by each charter in July 2023. All of the choices are shown, with The Classical Academies responses highlighted in blue.

Self-Certification

In the data collection survey submitted to the CDE, LEAs must self-certify they developed a plan that was presented for consideration by the governing board or body at a public meeting on or before June 30, 2022,

1. Did the LEA develop a joint plan with multiple LEAs (for example, multiple small and rural LEAs serving similar communities or countywide plans developed with support of the COE for all LEAs in the county)? [select one]
 - a. Yes
 - b. No
2. If the LEA answered Yes to Question 2, what other LEAs are part of this joint plan? [open response]

Projected Enrollment and Needs Assessment

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. What do existing data sources indicate about parental needs and preferences related to early learning and care programs for three- and four-year-old children in the LEAs attendance area? (LEAs are encouraged to work with local early learning and care partners such as CSPP, Head Start programs, LPCs, R&Rs, and APPs, and utilize data sources such as LPC Needs Assessment data, Head Start Needs Assessments, and so on)

As a non-neighborhood based charter school and a independent study charter, we used our historical enrollment data as a predictor for our enrollment projections.

2. Using the projected TK enrollment for the LEA provided by the CDE, make modifications to the LEA's TK student estimates and make cumulative facilities and staffing estimates needed each year from school year 2022–23 to 2025–26.

Table: Projected Student Enrollment

Type of Student	2019–20	Current (TK-eligible children turn five between September 2 and December 2, inclusive)	2022–23 (TK-eligible children turn five between September 2 and February 2, inclusive)	2023–24 (TK-eligible children turn five between September 2 and April 2, inclusive) ⁴	2024–25 (TK-eligible children turn five between September 2 and June 2, inclusive)	2025–26 (TK-eligible children turn four by September 1)
TK Students	TCA - 19 CA - 10 CAV - 3	TCA - 15 CA - 28 CAV - 10	TCA - 23 CA - 23 CAV - 10	TCA - 25 CA - 25 CAV - 13	TCA - 28 CA - 28 CAV - 15	TCA - 30 CA - 30 CAV - 20

Table: Facilities Estimates (Cumulative)

Type of Facility	2019–20	Current	2022–23	2023–24	2024–25	2025–26
TK Classrooms	TCA - 0	TCA - 0	TCA - 0	TCA - 0	TCA - 0	TCA - 0

Type of Facility	2019–20	Current	2022–23	2023–24	2024–25	2025–26
	CA - 0	CA - 0	CA - 0	CA - 0	CA - 0	CA - 0
	CAV - 0	CAV - 0	CAV - 0	CAV - 0	CAV - 0	CAV - 0

Table: Staffing Estimates (Cumulative)

Type of Staff	2019–20	Current	2022–23	2023–24	2024–25	2025–26
TK	TCA - 1	TCA - 1	TCA - 1	TCA - 1	TCA - 1	TCA - 1
	CA - 1	CA - 1	CA - 1	CA - 1	CA - 1	CA - 1
	CAV - 1	CAV - 1	CAV - 1	CAV - 1	CAV - 1	CAV - 1
TK Teacher's Assistants	TCA - 1	TCA - 1	TCA - 1	TCA - 1	TCA - 1	TCA - 1
	CA - 1	CA - 1	CA - 1	CA - 1	CA - 1	CA - 1
	CAV - 1	CAV - 1	CAV - 1	CAV - 1	CAV - 1	CAV - 1

Focus Area A: Vision and Coherence

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. Which of the following model(s) of service delivery does the LEA plan to implement for UPK for all four-year-old children, including classes fully inclusive of children with disabilities, to provide access to the least restrictive environment for learning? [select all that apply]
 - a. TK offered at all sites
 - b. TK offered at some sites
 - c. TK stand-alone classes
 - d. TK and kindergarten combination classes
 - e. CSPP and TK combination classes (CSPP funding and ADA funding)
 - f. Locally-funded preschool and TK combination classes
 - g. CSPP stand-alone classes
 - h. Head Start stand-alone classes
 - i. Other [describe, open response]
2. Does the LEA plan to implement full-day TK, part-day TK, or both?¹ [select one]
 - a. Full Day TK
 - b. Part Day TK
 - c. Both
3. Describe how the model(s) of service delivery selected in the preceding two questions will be implemented across the LEA's sites and why.

¹ The minimum length of instructional time that must be offered to constitute a school day is 180 minutes (EC sections 46117 and 46201). By statute, the maximum school day in kindergarten is four hours ("part day") (EC Section 46111). However, EC Section 8973 allows schools that have adopted an early primary program (extended-day kindergarten or "full day") to exceed four hours. Furthermore, EC Section 48000 states that a TK shall not be construed as a new program or higher-level service. In general, the number of required instructional minutes for TK is 36,000 minutes per year.

As an Independent Study program our service delivery model will be the same as our other grades. Our school provided lesson plans meet the required number of minutes of instruction.

4. Does the LEA plan to begin operating a CSPP or expand its current CSPP contract? [select one]
 - a. Yes - the LEA applied to expand its existing CSPP contract in 2022–23
 - b. Yes - the LEA applied for a new CSPP contract in 2022–23
 - c. Yes - the LEA will apply to expand its existing CSPP contract in future years (if funding is appropriated by the legislature)
 - d. Yes - the LEA plans to apply to administer a CSPP contract in future years (if funding is appropriated by the legislature)
 - e. No - the LEA has no plans to begin or expand a CSPP contract in future years
 - f. No - the LEA plans to relinquish or reduce CSPP services in future years
5. If the LEA answered yes in question four, what age of children does the LEA plan to serve through a CSPP contract? [select all that apply]
 - a. Three-year-old children
 - b. Four-year-old children who will not be enrolled in TK in the current school year
 - c. Four-year-old children who will be enrolled in early admittance TK on their fifth birthday but who are not yet enrolled because their birthday does not fall in the range for which LEAs are fully funded to support TK. (Note: children whose birthdays fall outside of this range can be served in TK at LEA option from the beginning of the school year, but LEAs only generate ADA after the child's fifth birthday.)
 - d. Four-year-old children who are enrolled in TK, including early admittance TK (CSPP would provide extended learning and care in addition to the TK instructional day).
6. Please indicate if the LEA plans to serve students eligible for early admittance TK, for children whose fifth birthday occurs after the enrollment date for the year of implementation (see implementation timeline above)?
 - a. 2022–23 (Birthdays February 3 or after) [select one]
 - i. Yes
 - ii. No

- iii. Maybe
- b. 2023–24 (Birthdays April 3 or after) [select one]
 - i. Yes
 - ii. No
 - iii. Maybe
- c. 2024–25 (Birthdays June 3 or after) [select one]
 - i. Yes
 - ii. No
 - iii. Maybe

Focus Area B: Community Engagement and Partnerships

To successfully implement UPK and create a P–3 continuum, LEAs will need to cultivate relationships and collaborate with both internal and external partners.

Required Questions

CDE will be requiring this information be completed and submitted to the CDE after the plan is presented to the governing board.

1. Identify which of the following opportunities the LEA implemented to obtain public input on the UPK Plan. [Select all that apply]
 - a. Parent Teacher Association Meetings
 - b. Family or parent surveys
 - c. English Learner Advisory Committee (ELAC)
 - d. District English Learner Advisory Committee (DELAC)
 - e. Special Education Local Plan Area (SELPA)
 - f. School Site Council
 - g. District Advisory Committee
 - h. LCAP educational partners input sessions
 - i. Tribal Community input session
 - j. Co-hosting events with community-based organizations (CBOs)

- k. Hosting meet and greets with the early learning and care community
 - l. LPC Meetings
 - m. Local Quality Counts California (QCC) consortia meetings
 - n. First 5 County Commission meetings
 - o. Community Advisory Committee (CAC)
 - p. Head Start Policy Council meetings
 - q. Collaboration with parent engagement centers (for example, Parent Training and Information Center [PTIC], Community Parent Resource Center [CPRC], Family Empowerment Centers [FEC])
 - r. Other - Parent Zoom meeting
2. Select which programs the LEA plans to combine with the TK instructional day to offer a minimum of nine hours per day of programming (instructional day plus programming) for children whose families opt in for extended learning and care. [select all that apply]
- a. Expanded learning programs on an LEA site (ASES, 21st Century Community Learning Centers [21st CCLC], ELO-P)
 - b. Expanded learning programs at a CBO site (ASES, 21st CCLC, ELO-P)
 - c. CSPP (on an LEA site)
 - d. CSPP (at a CBO site)
 - e. LEA- or locally-funded preschool
 - f. Head Start
 - g. LEA preschool funded with Title I of the Every Student Succeeds Act funds
 - h. Other CBO preschool
 - i. State subsidized child care (not including CSPP)
 - j. Other - As a non-classroom based Charter this does not apply.

Focus Area C: Workforce Recruitment and Professional Learning

Based on the projected enrollment and needs described in Focus Area A, LEAs should create a plan to recruit, train, and support the new TK, preschool, early learning and care, and expanded learning staff needed to support full-day early education options for all children the year before kindergarten.

EC Section 48000(g)(4) specifies that credentialed teachers who are first assigned to a TK classroom after July 1, 2015, have, by August 1, 2023, one of the following:

- a. At least 24 units in early childhood education, or childhood development, or both.
- b. As determined by the LEA employing the teacher, professional experience in a classroom setting with preschool age children that is comparable to the 24 units of education described in subparagraph (a).
- c. A Child Development Teacher Permit issued by the CTC.

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. Which of the following strategies does the LEA intend to use to support diverse and effective prospective TK teachers, including multilingual educators, to earn a Multiple Subject Teaching Credential? [select all that apply]
 - a. Partner with one or more local Institutions of higher education (IHEs) or the COE to help support teachers holding less than a full credential to complete requirements to earn a preliminary Multiple Subject Teaching Credential
 - b. Apply for a California Classified School Employee Teacher Credentialing Program grant (<https://www.ctc.ca.gov/educator-prep/grant-funded-programs/Classified-Sch-Empl-Teacher-Cred-Prog>) on your own, with your COE, as part of a new collaborative, or by joining an existing Classified grant program to recruit teachers
 - c. Apply for a California Teacher Residency Grant Program (<https://www.ctc.ca.gov/educator-prep/grant-funded-programs/teacher-residency-grant-program>) on your own, as part of a new collaborative, or by joining an existing Teacher Residency Grant Program to recruit and prepare individuals with a bachelor's degree who want to become teachers in your LEA
 - d. Join an existing intern preparation program to recruit and prepare teachers for your LEA
 - e. Join an existing apprenticeship cohort program to recruit and prepare teachers for your LEA
 - f. Establish a relationship with other local LEAs to establish pathways for high school students interested in a career in CSPP or in P-3 teaching through clubs, registered apprenticeships, or other such early recruitment opportunities
 - g. Partner with the California Center on Careers to contact registrants who might be interested in becoming teachers for your LEA

- h. Provide information on scholarship and grant opportunities to CSPP and other staff interested in providing extended learning and care services
 - i. Apply for workforce development funding and competitive grant opportunities from the CDE
 - j. Provide a stipend for tuition and fees for coursework leading to a Multiple Subject Teaching Credential
 - k. Provide advising on credential requirements and options for how to meet these requirements
 - l. Collaborate with IHEs to offer unit-bearing coursework at a local LEA site during times that work for teachers and other interested staff members [list IHEs, open response]
 - m. Partner with a local IHE to provide other services to candidates seeking to earn a Multiple Subject Teaching Credential
 - n. Partner with a COE to provide other services to candidates seeking to earn a multiple subject credential
 - o. Other [describe, open response]
 - p. None of the above, the LEA currently has enough Multiple Subject Teaching Credential holders to meet the need for TK educators
2. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective TK teachers, including multilingual educators, to meet the requirements under *EC* Section 48000(g)(4)? [select all that apply]
- a. Partner with a local IHE offering eligible early childhood education or childhood development coursework
 - b. Partner with an IHE or COE to operate cohort models for LEA teachers earning 24 units
 - c. Provide information on scholarship and grant opportunities
 - d. Apply for workforce development funding and grant opportunities
 - e. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework or a degree
 - f. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining a Child Development Teacher Permit
 - g. Provide advising on requirements and how to meet the requirements

- h. Offer unit-bearing IHE coursework at a local LEA site during times that work for teachers
 - i. Develop or work with an established mentorship program to support new TK teachers
 - j. Other [describe, open response]
 - k. None of the above; the LEA currently has enough Multiple Subject Teaching Credential holders who have at least 24 units in early childhood education, or childhood development, or both; professional experience in a classroom setting with preschool-age children that is comparable to the 24 units of education described in subparagraph (a); or a Child Development Teacher Permit issued by the CTC
3. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective **CSPP** teachers, including multilingual educators, to obtain a Child Development Teacher Permit [select all that apply]
- a. Partner with a local IHE offering eligible early childhood education or childhood development coursework
 - b. Partner with an IHE or COE to operate cohort models for educators working towards a Child Development Teacher Permit
 - c. Provide information on scholarship and grant opportunities
 - d. Apply for workforce development funding and grant opportunities
 - e. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework or a degree
 - f. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining a Child Development Teacher Permit
 - g. Provide advising on requirements and planning for how to meet the Child Development Teacher Permit requirements
 - h. Offer unit-bearing coursework at a local district site during times that work for teachers
 - i. Other [describe, open response]
 - j. None of the above, the LEA is not planning to support prospective CSPP educators in obtaining a Child Development Teacher Permit
4. On which child observational assessments does the LEA intend to offer professional learning to TK, CSPP, and other early education teachers during the 2022–23 school year? [select all that apply]

- a. Ages & Stages Questionnaire (ASQ)
 - b. BRIGANCE Early Childhood Screen
 - c. Desired Results Developmental Profile (DRDP)
 - d. Developmental Reading Assessment (DRA)
 - e. LEA-based, grade level benchmarks and a report card
 - f. Teaching Strategies GOLD (TS GOLD)
 - g. Work Sampling System (WSS)
 - h. Other [describe, open response]
 - i. The LEA does not plan to offer professional learning on child observational assessments
5. On what topics does the LEA intend to offer professional learning regarding early childhood education to site leaders and principals? [select all that apply]
- a. Effective adult-child interactions
 - b. Children's literacy and language development (aligned with the Preschool Learning Foundations and Frameworks)
 - c. Children's developing math and science (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)
 - d. Children's social-emotional development (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)
 - e. Implicit bias and culturally- and linguistically-responsive practice
 - f. ACEs and trauma- and healing-informed practice
 - g. Curriculum selection and implementation
 - h. Creating developmentally-informed environments
 - i. Administration and use of child assessments to inform instruction
 - j. Support for multilingual learners, including home language development and strategies for a bilingual classroom
 - k. Serving children with disabilities in inclusive settings, including Universal Design for Learning
 - l. Engaging culturally- and linguistically-diverse families

- m. Other [describe, open response]
- n. Site leaders and principals will not be offered professional learning on early childhood education

Focus Area D: Curriculum, Instruction, and Assessment

It is critical for each LEA and preschool program partner to plan for how they will develop or select curriculum or curricula that are developmentally-informed and aligned with the strengths of all students, including multilingual students and students with disabilities, as well as how they will ensure curricula are implemented with fidelity to support intentional, quality instruction for all students. LEAs and preschool program partners should consider how they will provide coherent, culturally- and linguistically-responsive UPK curriculum or curricula anchored in the *California Preschool Learning Foundations* (<https://www.cde.ca.gov/sp/cd/re/psfoundations.asp>) and the *California Preschool Curriculum Frameworks* (<https://www.cde.ca.gov/sp/cd/re/psframework.asp>) to support the development of skills across the domains outlined in those documents.

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. Does the LEA plan to provide any of the following language model(s) for TK students? [select all that apply]
 - a. Dual language program with a language allotment² of 50/50 [open response for language offered]
 - b. Dual language program with a language allotment of 90/10 [open response for language offered]
 - c. Dual language program with a language allotment of 80/20 [open response for language offered]
 - d. Dual language program with a language allotment of 70/30 [open response for language offered]
 - e. English-only instruction with home-language support
 - f. None
 - g. Other [describe, open response]
2. If the LEA administers CSPP, does it plan to provide any of the following language model(s) for CSPP students? [select all that apply]

² The percentage of instructional time spent on the target language and English (e.g., in a 50/50 Spanish/English program, 50% of instructional time is spent on each language).

- a. Dual language program with a language allotment³ of 50/50 [open response for language offered]
 - b. Dual language program with a language allotment of 90/10 [open response for language offered]
 - c. Dual language program with a language allotment of 80/20 [open response for language offered]
 - d. Dual language program with a language allotment of 70/30 [open response for language offered]
 - e. English-only instruction with home-language support
 - f. None
 - g. Other [describe, open response]
3. Identify methods the LEA plans to use to support the development of social-emotional learning and executive function skills through specific instruction in these areas and by embedding and reinforcing this instruction in all curriculum areas. [select all that apply]
- a. Provide training for staff on the Center on the Social Emotional Foundations for Early Learning (CSEFEL) Pyramid Model
 - b. Implement the CSEFEL Pyramid Model in the classroom
 - c. Designing developmentally-appropriate learning environments to allow for individual and group activities that promote social-emotional learning and executive function skills (for example, use students' pictures or words in daily routines, feelings charts)
 - d. Promote learning through play as a context for social and emotional development, including social play with teachers and peers in small or large group settings
 - e. Use developmental observations to identify children's emerging skills and support their development through daily interactions
 - f. Development of lesson plans or use of a curriculum that includes specific and targeted social-emotional learning and executive function activities throughout the day of instruction
 - g. Staff development opportunities encouraging reflective practice and cross-level support for instruction specific to social-emotional learning and executive function skills

³ The percentage of instructional time spent on the target language and English (e.g., in a 50/50 Spanish/English program, 50% of instructional time is spent on each language).

- h. Offer open-ended, self-directed learning opportunities that foster individual interests and curiosity and new learning
- 4. What instructional practices does the LEA plan to implement to support children with disabilities in UPK programming? [select all that apply]
 - a. Implement Universal Design for Learning
 - b. Provide adaptations to instructional materials
 - c. Provide specialized services (for example, occupational therapy, physiotherapy, speech and language pathology therapy) in the classroom with peer models
 - d. Implement social-emotional strategies, such as the Pyramid Model, CSEFEL, and others
 - e. Provide additional staff to support participation in instruction
 - f. Other [open response]
- 5. What assessments does the LEA plan to use in TK or kindergarten? [select all that apply]
 - a. ASQ
 - b. BRIGANCE Early Childhood Screen
 - c. DRDP
 - d. DRA
 - e. LEA-based grade level benchmarks and a report card
 - f. TS GOLD
 - g. WSS
 - h. Other [describe, open response]
 - i. The LEA does not plan to use a common TK assessment
 - j. Unsure

Focus Area E: LEA Facilities, Services, and Operations

It is critical to ensure that LEA facilities, services, and operations are thoughtfully aligned to support the implementation of UPK and movement towards a P-3 continuum. It is also critical for early education programs currently operating to continue to be a part of California's mixed-delivery system by creating shared space, blending funding and coordinating service delivery.

For Facilities:

For facilities planning, draw on the Projected Enrollment and Needs Assessment section of this document and the LEA's Facilities Master Plan. The objectives of this section are to identify the availability of space for UPK, the adequacy of available space to meet the kindergarten facilities standards for meeting the needs of young children, and, if needed, to update the Facilities Master Plan to address any unmet need for developmentally-appropriate space.

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. To support an overall increase in UPK access, what efforts does the LEA plan to make to prevent the displacement of any early education programs on LEA campuses, including both LEA-administered and non-LEA-administered programs? *As a non-classroom based Charter, this will not be an issue for us.*
2. Does the LEA have adequate classroom space to meet the Projected Enrollment of TK students listed in the Projected Enrollment and Needs Assessment section of this document, for the respective implementation year? [multiple choice]
 - a. Yes
 - b. No
 - i. If no, how many more classrooms does the LEA need? *As a non-classroom based Charter, we will not be offering TK on campus*
 - ii. If no, how might the LEA provide classrooms in the timeframe needed? *As a non-classroom based Charter, we will not be offering TK on campus.*
3. Does the space meet the kindergarten standards described in *California Code of Regulations*, Title 5, Section 14030(h)(2)? [multiple choice]
 - a. Yes
 - b. No
 - i. If no, what modifications need to be made? What resources are needed to make them? (See Facilities Grant Program Funding at

<https://www.dgs.ca.gov/OPSC/Services/Page-Content/Office-of-Public-School-Construction-Services-List-Folder/Access-Full-Day-Kindergarten-Facilities-Grant-Program-Funding>)

As a non-classroom based Charter, we will not be offering TK on campus.

4. Does the space contain necessary adaptive equipment, assistive technology, or other accommodations to ensure children with disabilities have access to education in the least restrictive environment? [multiple choice]

a. Yes

b. No

i. If no, what modifications need to be made? What resources are needed to provide equipment or accommodations? *As a non-classroom based Charter, we will not be offering TK on campus.*

5. Does the LEA's Facilities Master Plan adequately address the need for UPK programming? [multiple choice]

a. Yes

b. No

i. If no, what process will the LEA use to update the Facilities Master Plan to accommodate future TK and early education programming? *As a non-classroom based Charter, we will not be offering TK on campus.*

6. In which of the following areas does the LEA intend to make updates to facilities? [select all that apply]

a. Turfed area

b. Paved area

c. Apparatus area

d. Land required for buildings and grounds

e. Total square feet required

f. None of the above

7. What transportation will the LEA offer to children enrolled in TK? [select all that apply]

- a. Transportation to and from the TK program
 - b. Transportation from the TK program to an extended learning and care opportunity on another LEA site
 - c. Transportation from the TK program to an extended learning and care opportunity on a non-LEA site (for example, a CBO that operates a preschool program)
 - d. No transportation will be provided
8. Will the LEA offer transportation to transport TK children to extended learning and care opportunities that are at other sites than the one the child is enrolled at for TK?
 As a non-classroom based Charter, we will not be offering extended learning and care opportunities.

Appendix I - Definitions

The following definitions are critical for UPK planning efforts. Additional terms and definitions can be found in the Guidance Document:

- **Preschool through Third Grade (P-3):** P-3 is a continuum of learning from preschool through third grade that can be supported by intentional practices at the classroom, school, and leadership levels that align curricula, assessment, and professional learning opportunities to ensure instruction builds on the knowledge and skills that children acquire as they transition across grades and settings.
- **Universal prekindergarten (UPK):** UPK refers to universal TK as well as the expanded CSPP, Head Start, and early childhood special education services that families can choose from to create rich early learning opportunities for all three- and four-year-old children during the year or two years before kindergarten. In high-needs neighborhoods, the CDE strongly encourages LEAs to consider pairing TK programs with access to Head Start and CSPP for age- and income-eligible three- and four-year-old children to further bolster program quality, either through the LEA's own Head Start or CSPP program or via a contract partnership with a CBO that administers a Head Start or CSPP.
- **Transitional kindergarten (TK):** TK means the first year of a two-year kindergarten program, serving four-year-old children regardless of income that uses a modified kindergarten curriculum that is age- and developmentally-appropriate (EC Section 48000 [d]).
- **Universal transitional kindergarten (UTK):** UTK refers to the expansion of TK by 2025-26 to serve all four-year-old children by September 1 of each year, regardless of income, providing a year of rich learning opportunities the year before kindergarten that families can choose from as part of California's public education system.
- **California State Preschool Program (CSPP):** CSPP is the largest state-funded preschool program in the nation. CSPP includes both part-day and full-day services to eligible three- and four-year-old children. CSPP provides a core class curriculum that is developmentally, culturally, and linguistically appropriate for the children served. The

program also provides meals and snacks to children, parent education, referrals to health and social services for families, and staff development opportunities to employees. The program is administered through LEAs, colleges, community-action agencies, local government entities, and private, nonprofit agencies.

- **Expanded learning:** This includes before school, after-school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results-driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year.
- **Expanded Learning Opportunities Program (ELO-P):** ELO-P provides funding for after-school and summer school enrichment programs for TK through sixth grade. The ELO-P is defined as services provided in addition to the normal school day and school year operations, to provide full-day and full-year expanded learning programs to meet the needs of working families whose children are enrolled in TK through sixth grade and also provide expanded learning enrichment programming for students. A full day is defined as in-person before school or after-school expanded learning opportunities that, when added to daily instructional minutes, are no fewer than nine hours of combined instructional time and expanded learning opportunities per instructional day. A full year includes a minimum of 30 days of programming in the summer and intersession for no fewer than nine hours of in-person expanded learning opportunities per day.
- **Early learning and care:** This refers to the continuum of programs serving children from birth to preschool or school entry, as well as extended care to support school-age children with before school and after-school care as well as vacation schedules. This includes general child care, Early Head Start and Head Start, community-based early learning and care programs, family child care providers, and family, friend, and neighbor care.
- **Extended learning and care:** This refers to the continuum of programs and services (early learning and care options and expanded learning options) available in addition to the normal school day and school year operations, to provide full-day and full-year care to meet the needs of working families whose children are enrolled in TK or kindergarten. A full day is defined as in-person before school or after-school programming or care that, when added to daily instructional minutes, provide no fewer than nine hours of combined instructional time and expanded learning opportunities per instructional day. A full year includes a minimum of 30 days of programming in the summer and intersession for no fewer than nine hours of in-person expanded learning opportunities per day. Funding to support extended learning and care for children enrolled in TK includes the ELO-P and the CSPP, as specified in guidance provided by the CDE's Early Education Division. Additional subsidized care opportunities may be available to families who qualify, such as child care vouchers and the General Child Care School Age program.

Regular Meeting of the Board of Directors
May 17, 2022

2022-23 Proposed Budget



Cameron Curry, Chief Executive Officer
Carmen Coniglio, Chief Financial Officer
The Classical Academies
355 E. Grand Ave, Escondido, CA 92025

State Budget Overview – May Revision

May Revision Budget: \$300.7 billion

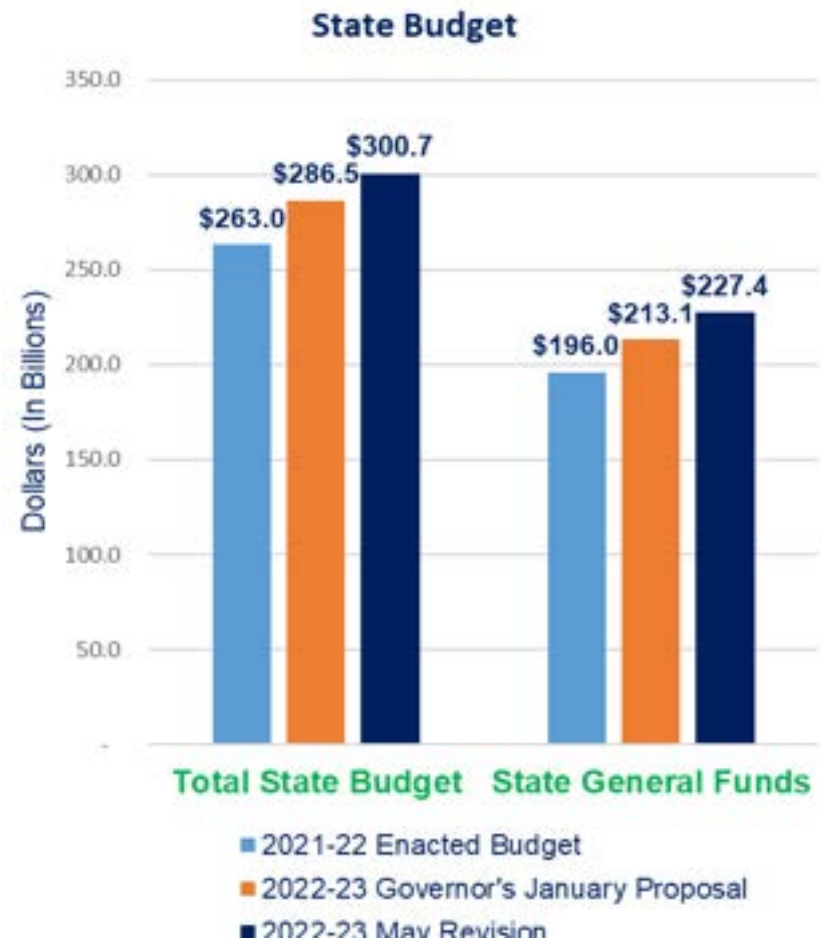
Economic Outlook: Expects economic growth to continue; Steady job growth with increase in Minimum Wage to \$15.50/hour in January 2023

Revenues: Significantly higher revenues than anticipated, \$55 billion above the January Proposal

Expenditures: General Fund spending plan increased by 15%, to \$227.4 billion, with targeted inflation relief for Californians:

- \$11.5 billion - \$400 Car Rebate Proposal
- \$2.7 billion emergency rental assistance
- \$1.2 billion to provide utility support
- \$750 million to provide free transit for all Californians for three months
- Public Health and COVID-19 response efforts
- K-12 and higher education systems

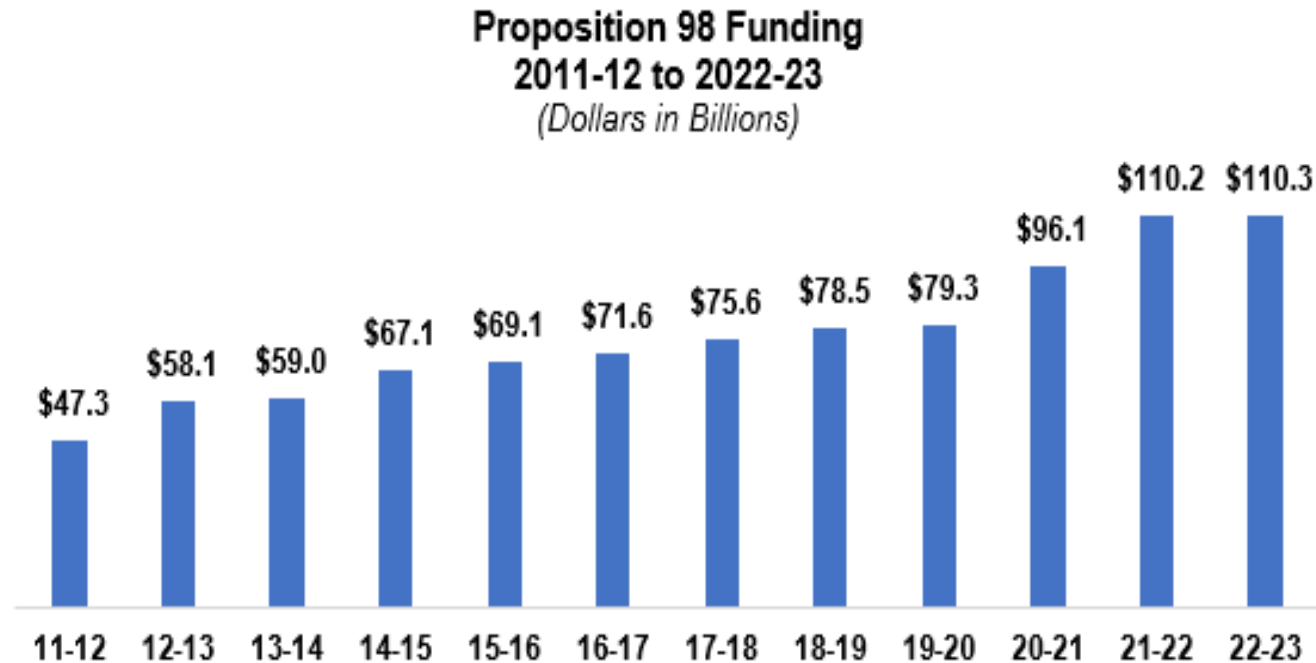
Reserves: Unanticipated growth in revenues allows state to build reserves to \$37 billion



The Legislature has until June 15, 2022 to adopt a state budget.

State Budget – May Revision

Proposition 98 Minimum Guarantee



Source: Governor's 2022-23 May Revision Proposal

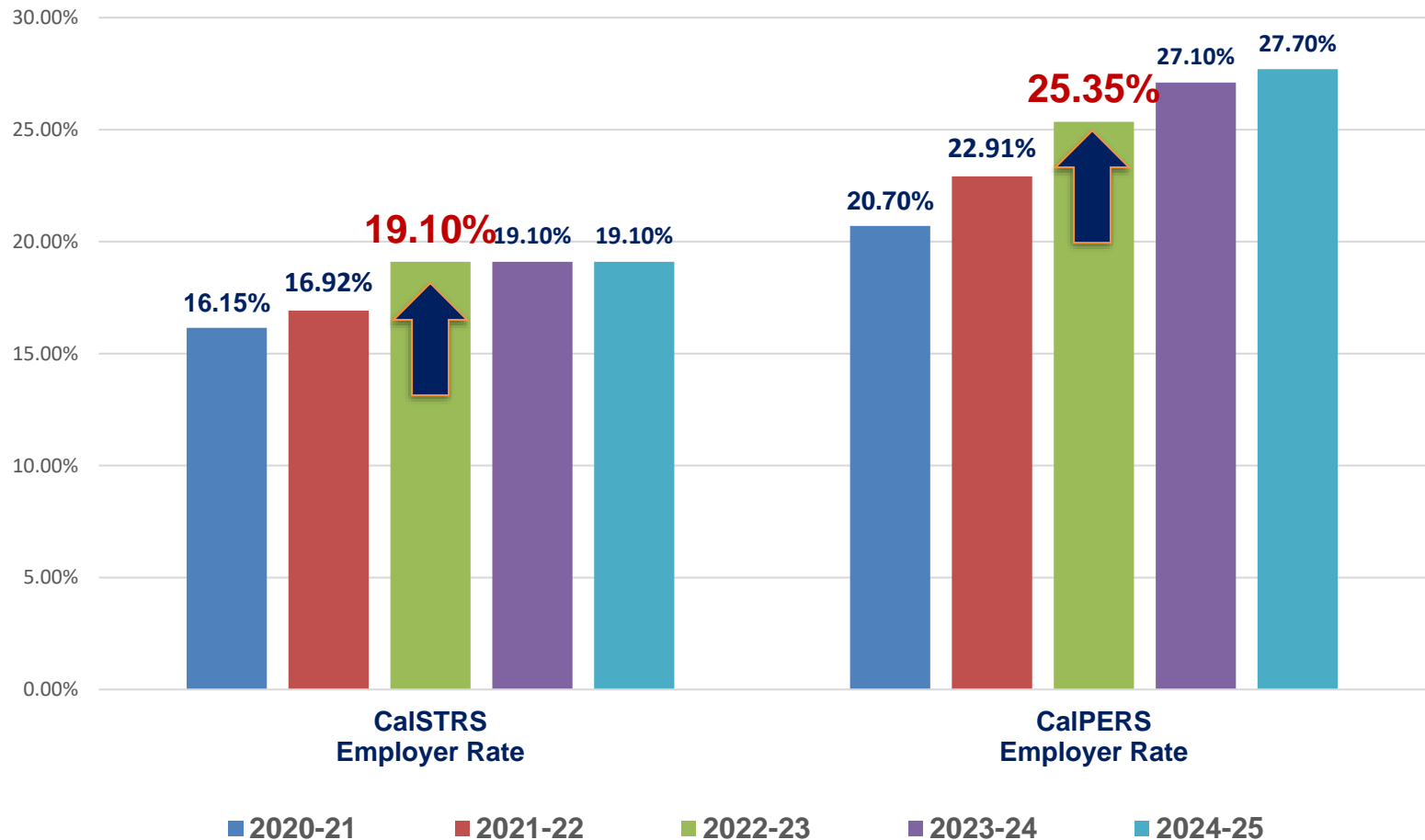
The May Revision assumes a 2022-23 funding level of \$110.3 billion, \$8.3 billion above the level assumed in January, and a 2021-22 funding level of \$110.2, \$11.1 billion above the level assumed in January.

State Budget – May Revision Education Proposals

- **6.56% COLA Applied to the Local Control Funding Formula (LCFF):** Largest COLA in LCFF history (increased from the 5.33% included in the January Proposal)
- **Transitional Kindergarten:** Expands eligibility for children turning 5 between Sept 2 & Feb 2; Flexibility for teachers with existing preschool credential and bachelor's degree
- **Allocates \$3.8 billion to modify the LCFF Base Grant Calculations:** Hold harmless fiscal protections for “classroom-based” schools experiencing significant attendance declines (Presumably no protections proposed for NCB charter schools)
- **Adds \$2.1 billion to boost the LCFF base for K-12 school districts and charter schools:** Flexible funding, approx. 3%, that is meant to mitigate increasing operational costs (Additional \$101.2 million for COEs to address similar pressures)
- **Allocates a one-time \$8 billion Discretionary Block Grant:** Broad uses of funds to address student learning challenges and protecting staffing levels, presumably providing \$1,300 per student
- **Allocates \$62.1 million to provide categorical program COLA –** Special Education, Child Nutrition, Mandate Block Grant, etc.

Cal-STRS and CalPERS Contribution Rates

There is no investment in either the rate buy-down or to address the unfunded liabilities schools face for Cal-STRS or CalPERS

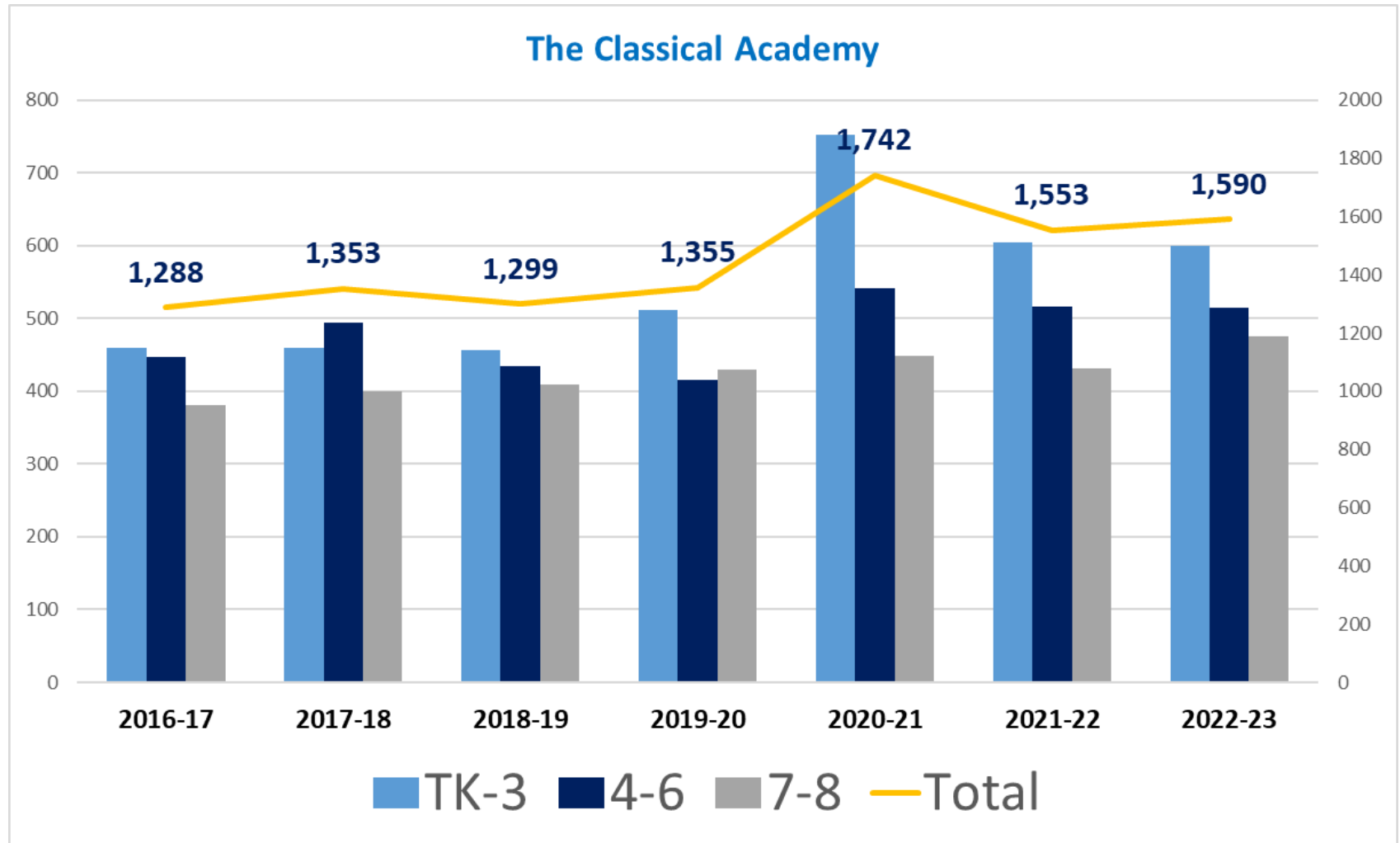


2022-23 LCFF Entitlements

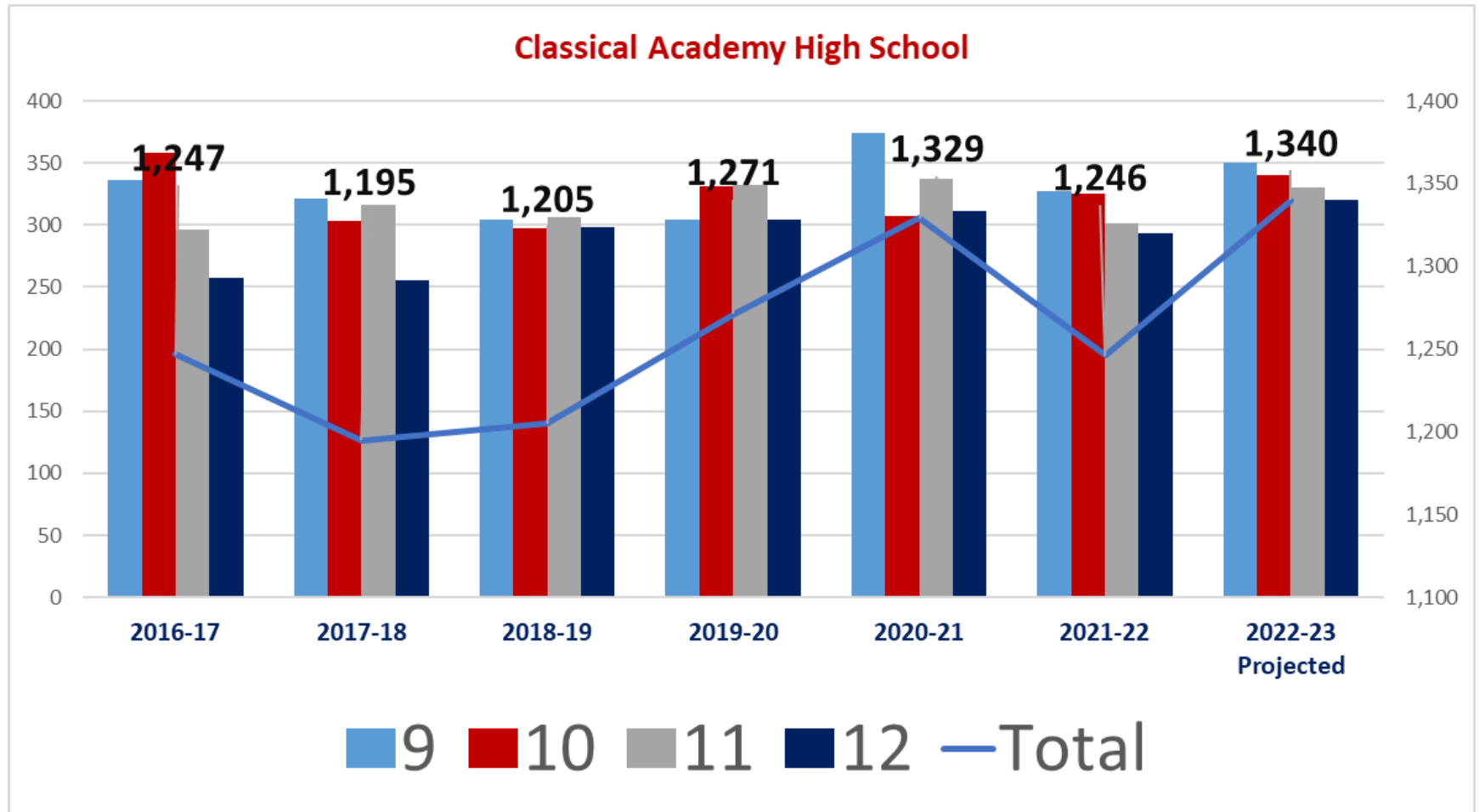
Grade Span	2021-22 Base Grant	6.56% COLA	2022-23 Grade Span Adjustment	2022-23 Adjusted Base Grant
Grades TK-3	\$ 8,093	\$ 531	\$ 897	\$ 9,521
Grades 4-6	\$ 8,215	\$ 539		\$ 8,754
Grades 7-8	\$ 8,458	\$ 555		\$ 9,013
Grades 9-12	\$ 9,802	\$ 643	\$ 272	\$ 10,717

Supplemental Grant: An additional 20% per-pupil increase is provided for the percentage of enrolled students who are English learners, eligible for FRPM program, or in foster care.

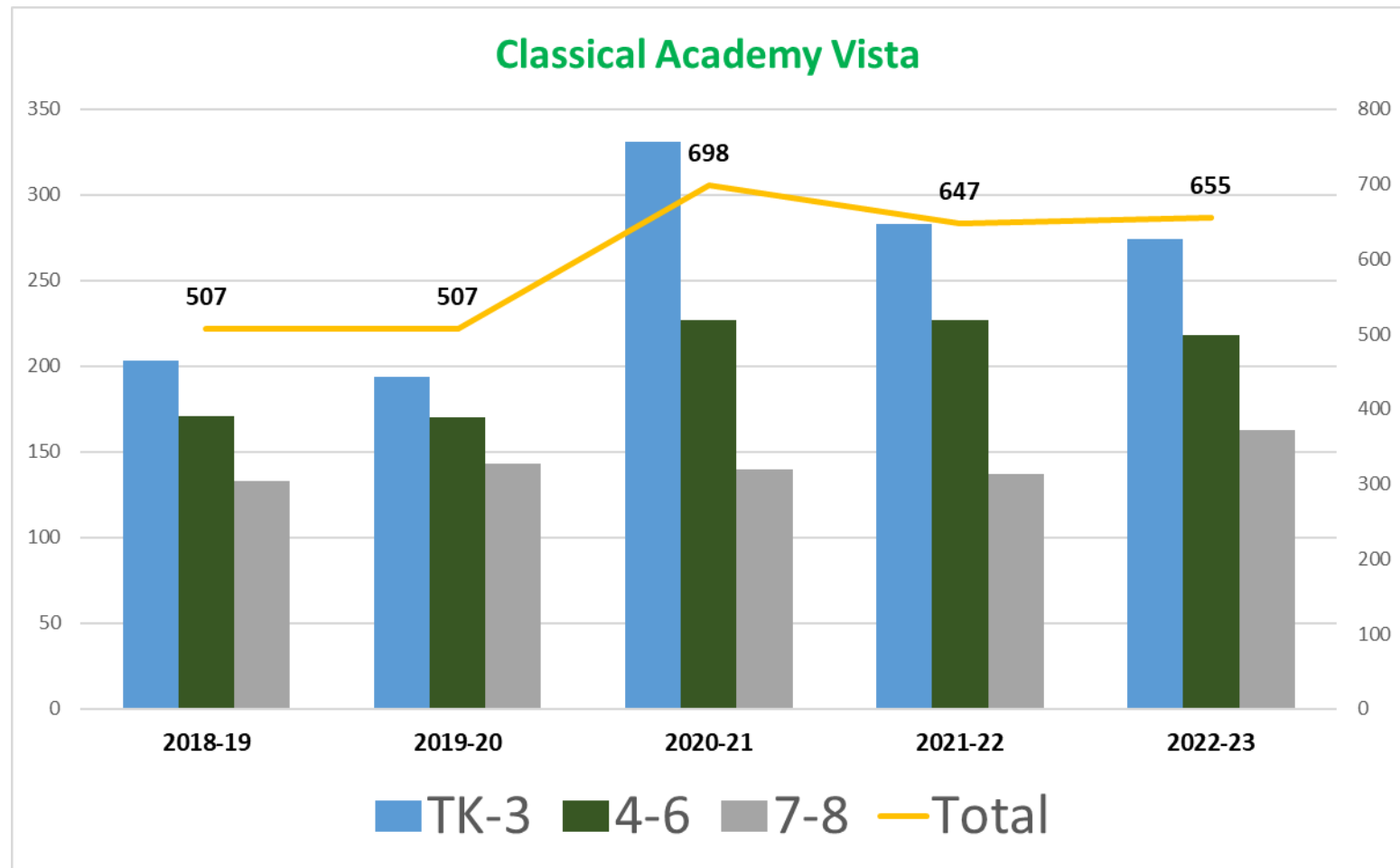
Enrollment Trends



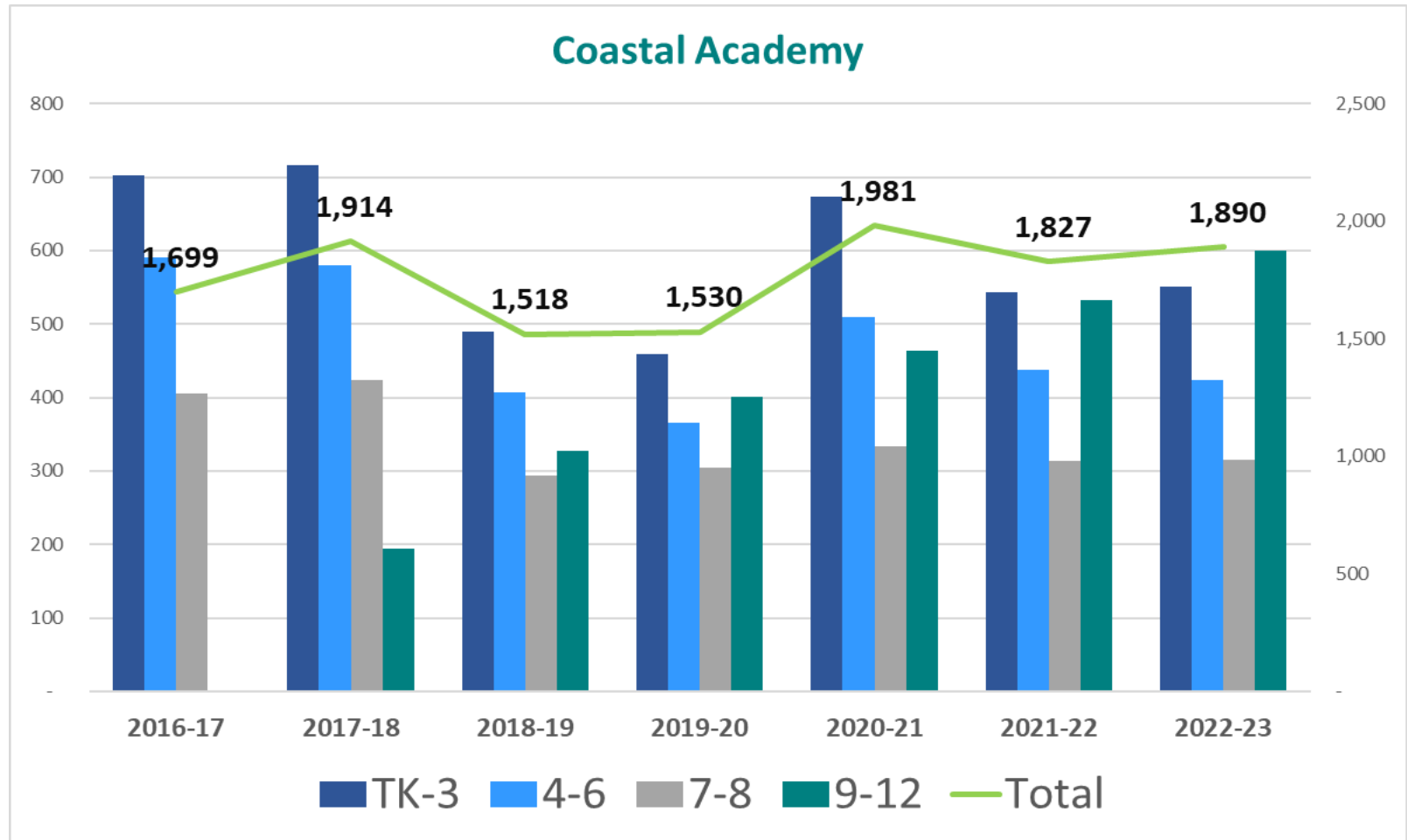
Enrollment Trends



Enrollment Trends



Enrollment Trends



LCFF Entitlement Calculations

Classical Academy

Grade Span	ADA 97%	Base Grant	Grade Span Adjustment	Funding Rate	Supplemental UPP 24.2%	Total
Grades TK-3	582	8,624	897	9,521	462 \$	5,809,860
Grades 4-6	500	8,754		8,754	424 \$	4,589,197
Grades 7-8	460	9,013		9,013	437 \$	4,346,977
	<u>1,542</u>				<u>681,832 \$</u>	<u>14,746,034</u>

Classical Academy High School

Grade Span	ADA 97%	Base Grant	Grade Span Adjustment	Funding Rate	Supplemental UPP 21.7%	Total
Grades 9-12	1,300	10,445	272	10,717	464 \$	14,535,917
	<u>1,300</u>				<u>603,817 \$</u>	<u>14,535,917</u>

LCFF Entitlement Calculations

Classical Academy Vista

Grade Span	ADA 97%	Base Grant	Grade Span Adjustment	Funding Rate	Supplemental UPP = 24.1%	Total
Grades TK-3	266	8,624	897	9,521	459 \$	2,654,707
Grades 4-6	211	8,754		8,754	422 \$	1,936,161
Grades 7-8	158	9,013		9,013	435 \$	1,492,722
	<u>635</u>				<u>279,856 \$</u>	<u>6,083,590</u>

Coastal Academy

Grade Span	ADA 97%	Base Grant	Grade Span Adjustment	Funding Rate	Supplemental UPP = 24.4%	Total
Grades TK-3	534	8,624	897	9,521	465 \$	5,332,730
Grades 4-6	411	8,754		8,754	428 \$	3,773,759
Grades 7-8	306	9,013		9,013	441	2,892,788
Grades 9-12	582	10,445	272	10,717	524 \$	6,542,173
	<u>1,833</u>				<u>864,070 \$</u>	<u>18,541,450</u>

Other State Revenues

2022-23 Revenue Source	Classical Academy	Classical Academy High School	Classical Academy Vista	Coastal Academy	Total
A-G Access Grant		90,579		39,628	130,207
A-G Learning Loss Mitigation		33,958		14,857	48,815
Mandated Block Grant	28,025	62,028	11,544	47,781	149,378
Lottery, Unrestricted	251,962	200,645	103,792	278,160	834,559
Lottery, Restricted	100,476	80,012	41,389	110,923	332,800
Educator Effectiveness	81,792	67,528	26,592	20,912	196,824
2022-23 Other State Revenues	462,255	534,750	183,317	512,261	1,692,583



2022-23 PROPOSED BUDGETS

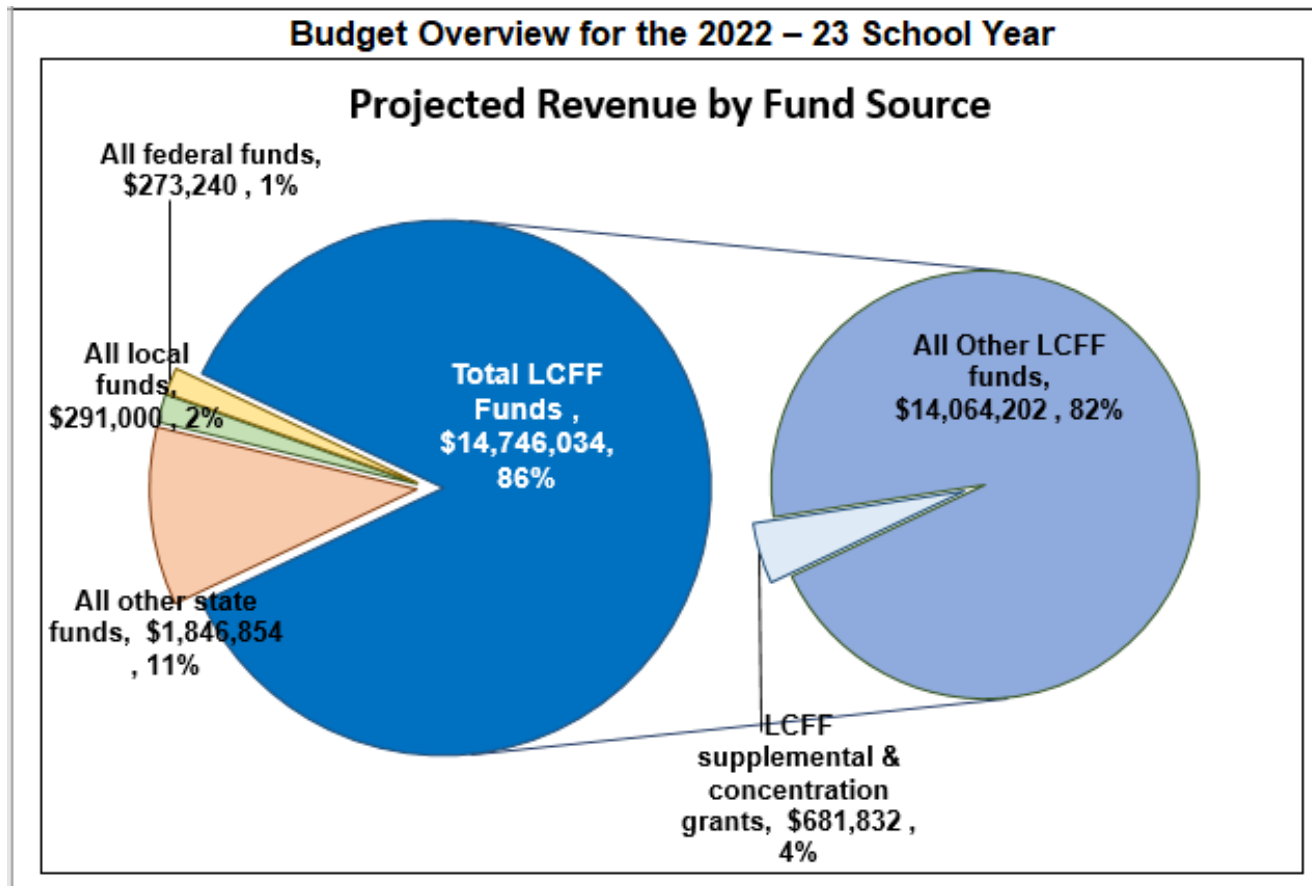
2022-23 Classical Academy Budget

Revenue Source	2021-22 Projected Actuals	2022-23 Proposed Budget	Change	% Change
LCFF	13,839,225	14,746,035	906,810	6.6%
Federal	568,903	273,240	(295,663)	-52.0%
State	2,027,220	1,846,854	(180,366)	-8.9%
Local	252,694	291,000	38,306	15.2%
Total Revenues	16,688,042	17,157,129	469,087	2.8%

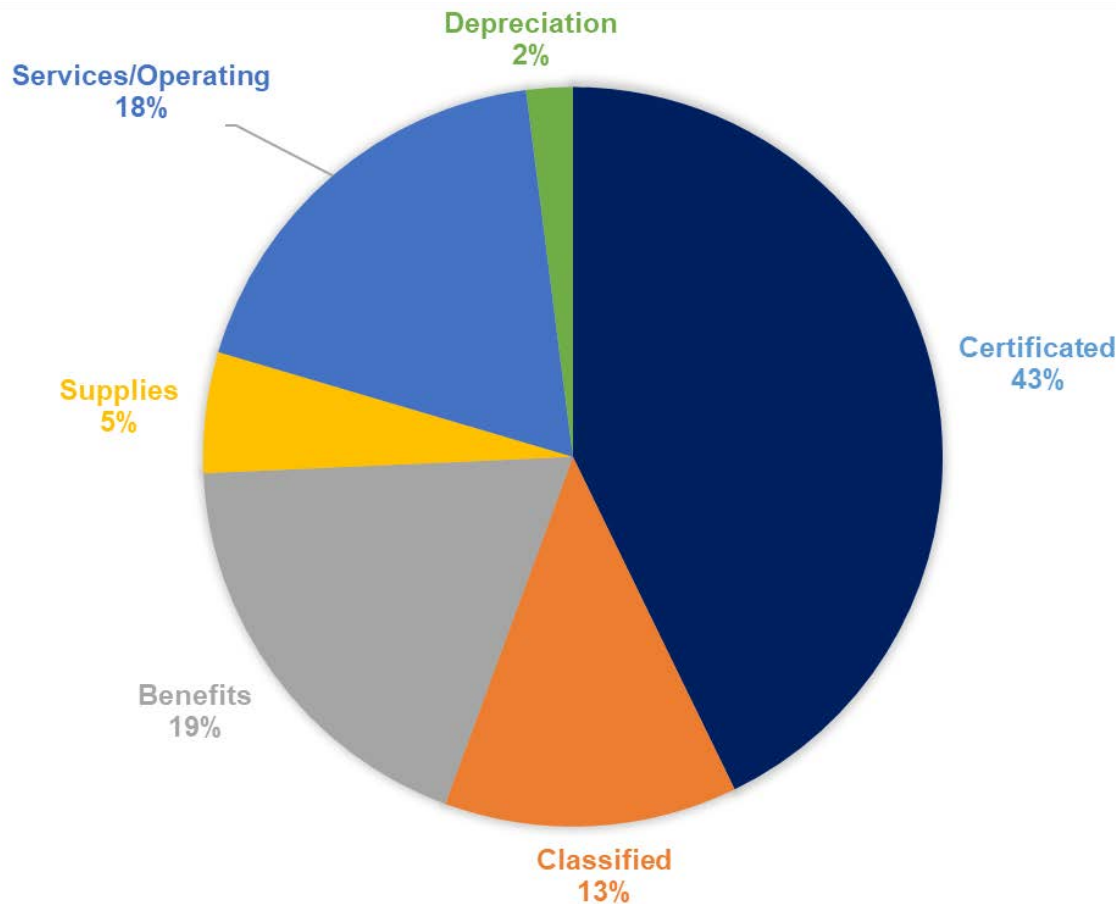
Expenditure Category	2021-22 Projected Actuals	2022-23 Proposed Budget	Change	% Change
Certificated	6,722,118	7,239,226	517,108	7.7%
Classified	1,986,580	2,168,394	181,814	9.2%
Benefits	2,583,897	3,159,723	575,826	22.3%
Supplies	1,136,811	893,462	(243,349)	-21.4%
Services/Operating	3,310,684	3,113,899	(196,785)	-5.9%
Depreciation	187,300	342,000	154,700	82.6%
Total Expenditures	15,927,390	16,916,704	989,314	6.2%
Net Increase/(Decrease)	760,652	240,425		
Beginning Fund Balance	6,159,821	6,920,473		
Ending Fund Balance	6,920,473	7,160,898	240,425	3.5%

2022-23 Classical Academy Budget

\$17.2M Total Revenues From All Sources



2022-23 Classical Academy Budget



Expenditures
\$16.9M

Expenditure Category	2022-23
Certificated	7,239,226
Classified	2,168,394
Benefits	3,159,723
Supplies	893,462
Services/Operating	3,113,899
Depreciation	342,000
Total	<u>16,916,704</u>

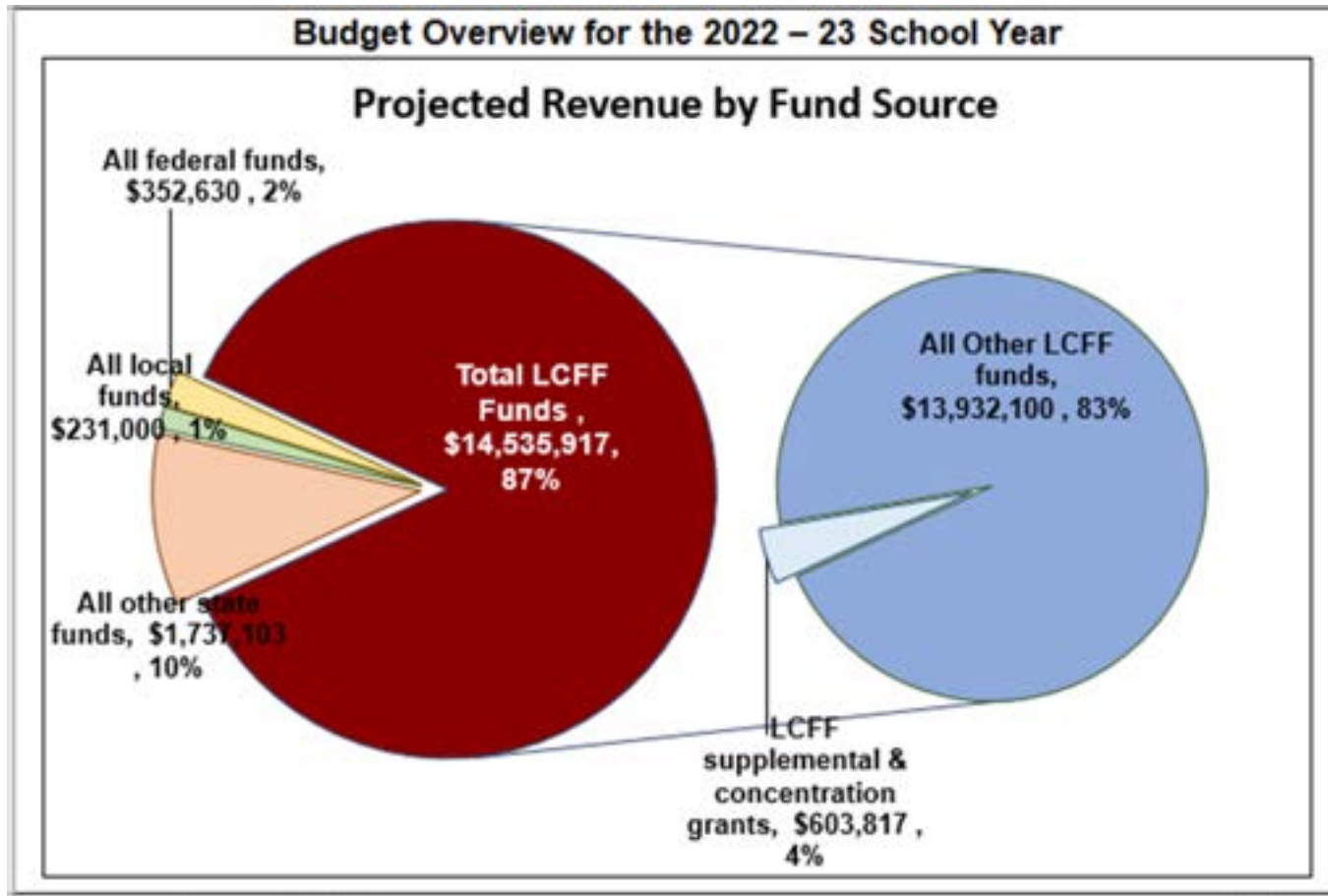
2022-23 Classical Academy High School Budget

Revenue Source	2021-22 Projected Actuals	2022-23 Proposed Budget	Change	% Change
LCFF	12,892,677	14,535,917	1,643,240	12.7%
Federal	736,647	352,630	(384,017)	-52.1%
State	1,808,130	1,737,103	(71,027)	-3.9%
Local	145,000	231,000	86,000	59.3%
Total Revenues	15,582,454	16,856,650	1,274,196	8.2%

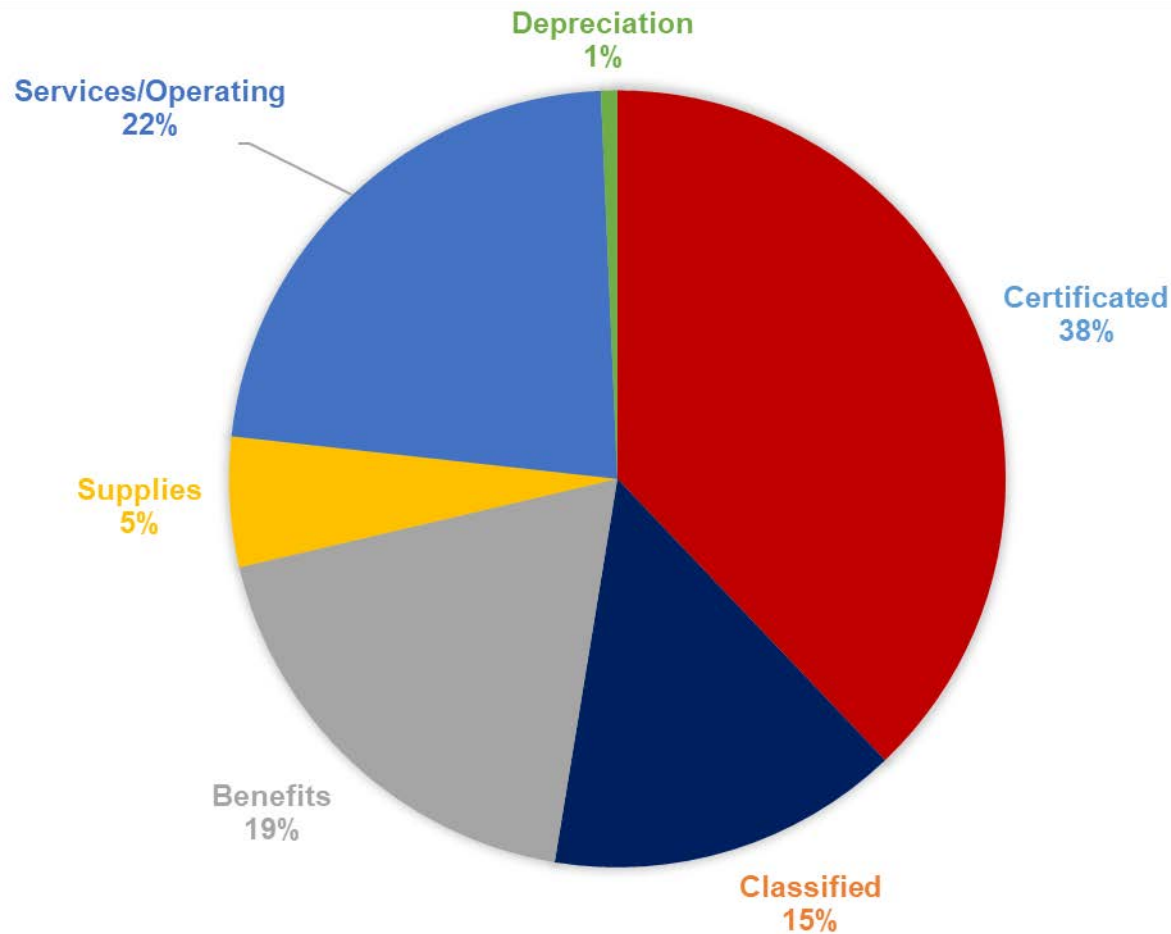
Expenditure Category	2021-22 Projected Actuals	2022-23 Proposed Budget	Change	% Change
Certificated	6,114,301	6,373,024	258,723	4.2%
Classified	2,067,081	2,470,964	403,883	19.5%
Benefits	2,654,095	3,154,335	500,240	18.8%
Supplies	832,878	910,048	77,170	9.3%
Services/Operating	3,641,555	3,795,272	153,717	4.2%
Depreciation	82,460	115,000	32,540	39.5%
Total Expenditures	15,392,370	16,818,643	1,426,273	9.3%
Net Increase/(Decrease)	190,084	38,007		
Beginning Fund Balance	5,459,495	5,649,579		
Ending Fund Balance	5,649,579	5,687,586	38,007	0.7%

2022-23 Classical Academy High School Budget

\$16.8M Total Revenues From All Sources



2022-23 Classical Academy High School Budget



Expenditures
\$16.8M

Expenditure Category	2022-23
Certificated	6,373,024
Classified	2,470,964
Benefits	3,154,335
Supplies	910,048
Services/Operating	3,795,272
Depreciation	115,000
Total	<u>16,818,643</u>

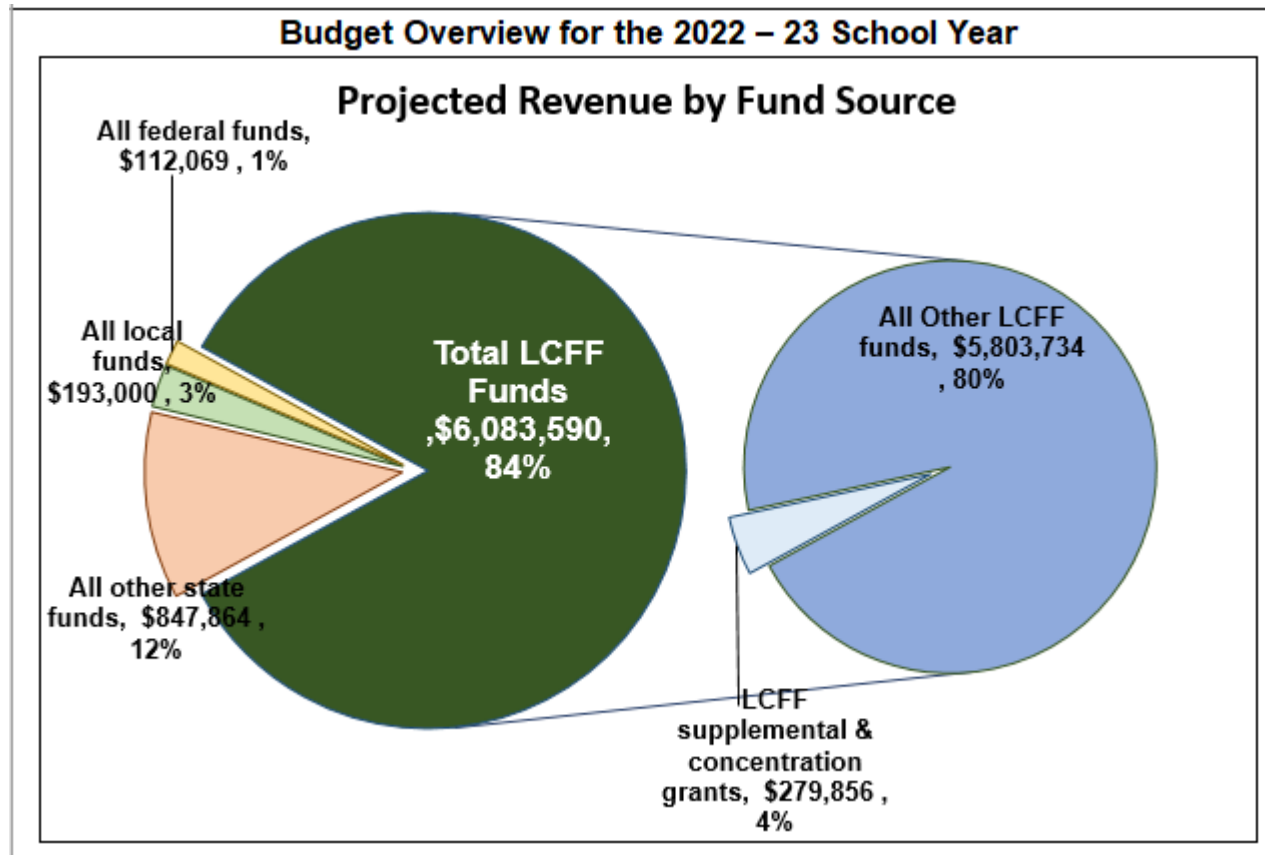
2022-23 Classical Academy Vista Budget

Revenue Source	2021-22 Projected Actuals	2022-23 Proposed Budget	Change	% Change
LCFF	5,690,566	6,083,590	393,024	6.9%
Federal	250,172	112,069	(138,103)	-55.2%
State	728,673	847,864	119,191	16.4%
Local	75,019	193,000	117,981	157.3%
Total Revenues	6,744,430	7,236,523	492,093	7.3%

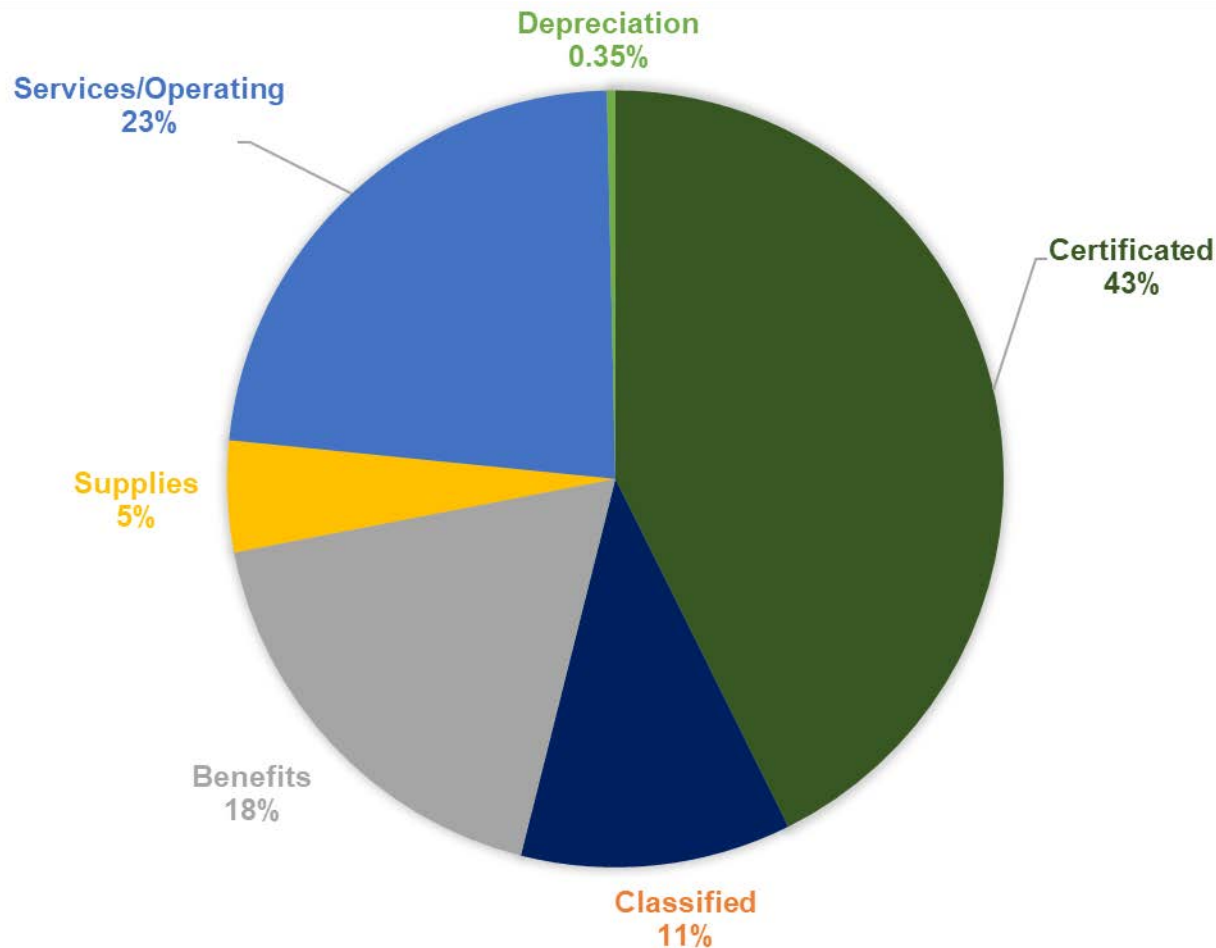
Expenditure Category	2021-22 Projected Actuals	2022-23 Proposed Budget	Change	% Change
Certificated	2,988,384	3,026,836	38,452	1.3%
Classified	684,090	800,070	115,980	17.0%
Benefits	1,079,335	1,280,292	200,957	18.6%
Supplies	535,108	328,419	(206,689)	-38.6%
Services/Operating	1,760,592	1,636,411	(124,181)	-7.1%
Depreciation	22,620	25,000	2,380	10.5%
Total Expenditures	7,070,129	7,097,028	26,899	0.4%
Net Increase/(Decrease)	(325,699)	139,495		
Beginning Fund Balance	1,450,821	1,125,122		
Ending Fund Balance	1,125,122	1,264,617	139,495	12.4%

2022-23 Classical Academy Vista Budget

\$7.2M Total Revenues From All Sources



2022-23 Classical Academy Vista Budget



Expenditures
\$7.1M

Expenditure Category	2022-23
Certificated	3,026,836
Classified	800,070
Benefits	1,280,292
Supplies	328,419
Services/Operating	1,636,411
Depreciation	25,000
Total	<u>7,097,028</u>

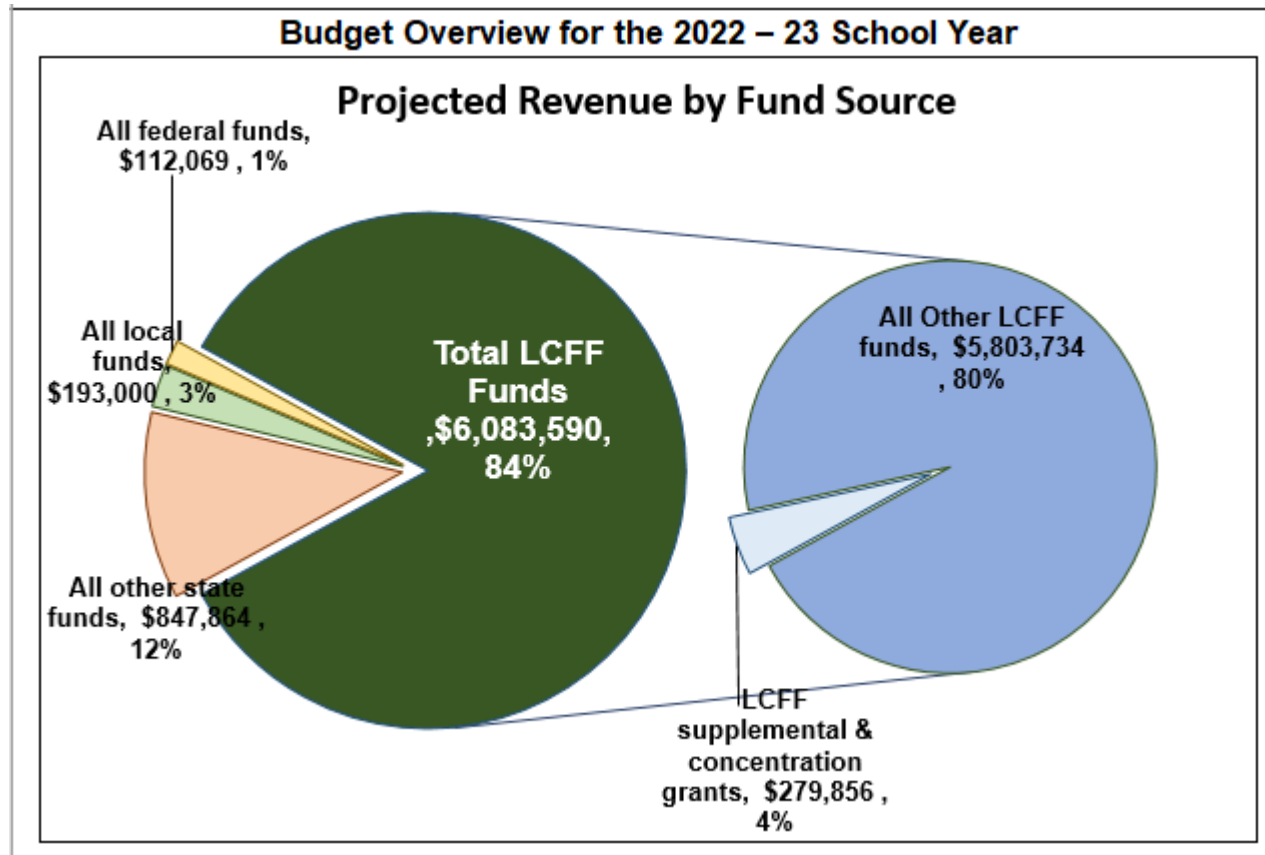
2022-23 Coastal Academy Budget

Revenue Source	2021-22 Projected Actuals	2022-23 Proposed Budget	Change	% Change
LCFF	16,127,846	18,541,450	2,413,604	15.0%
Federal	668,362	301,472	(366,890)	-54.9%
State	2,311,873	2,324,064	12,191	0.5%
Local	150,000	175,000	25,000	16.7%
Total Revenues	19,258,081	21,341,986	2,083,905	10.8%

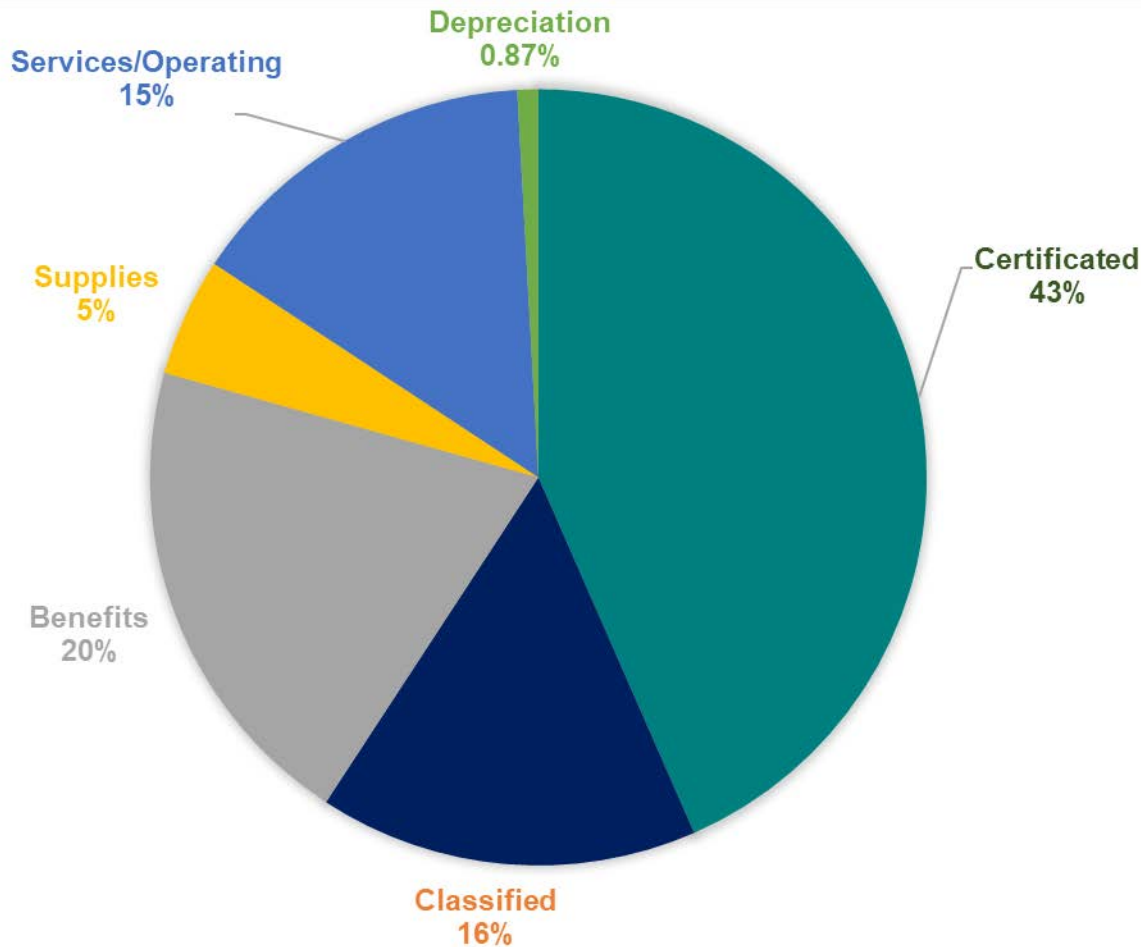
Expenditure Category	2021-22 Projected Actuals	2022-23 Proposed Budget	Change	% Change
Certificated	8,006,810	8,993,421	986,611	12.3%
Classified	2,470,338	3,268,012	797,674	32.3%
Benefits	3,254,733	4,168,663	913,930	28.1%
Supplies	1,280,282	1,021,312	(258,970)	-20.2%
Services/Operating	2,385,028	3,075,954	690,926	29.0%
Depreciation	385,971	180,000	(205,971)	-53.4%
Other Outgo	631,777	-	(631,777)	-100.0%
Total Expenditures	18,414,939	20,707,362	2,292,423	12.4%
Net Increase/(Decrease)	843,142	634,624		
Beginning Fund Balance	9,391,944	10,235,086		
Ending Fund Balance	10,235,086	10,869,710	634,624	6.2%

2022-23 Coastal Academy Budget

\$21.3M Total Revenues From All Sources



2022-23 Coastal Academy Budget



Expenditures
\$20.7M

Expenditure Category	2022-23
Certificated	8,993,421
Classified	3,268,012
Benefits	4,168,663
Supplies	1,021,312
Services/Operating	3,075,954
Depreciation	180,000
Total	<u>20,707,362</u>

2022-23 Proposed Budget Recommendations

Board Recommendations:

- **Adoption of 2022-23 Proposed Budgets for Classical Academy, Classical Academy High School, Classical Academy Vista**
- **Adoption of 2022-23 Proposed Budget for Coastal Academy**

Next Steps:

- **Submission to Charter Authorizers by July 1, 2022**
- **June 15 – State constitutional deadline for the Legislature to pass the initial budget bill for the upcoming fiscal year**
- **Enacted Budget - Final budget bill, enacted by Legislature and signed into law by the governor**



Questions?