



Public Board of Directors Meeting

The Classical Academy, Inc. TK-12th Grade

Wednesday, September 29, 2021
2:30 PM

Zoom Meeting
<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 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	Consent Items: <ul style="list-style-type: none">- 9/14/2021 Meeting Minutes- ELO Grant Revised	Mark Donar, Board President	Yes
New Business			
4	Public Hearing for AB167 Trailer Bill Language impacting independent study Board policy	Jalyn Hall, Chief Instructional Officer	No
5	Review and Approved AB167 Trailer Bill language to include in updated independent study Board policy	Cameron Curry, Chief Executive Officer	Yes
6	Financial Update	Carmen Coniglio, Chief Finance Officer	Yes
7	Adjournment of Public Meeting <ul style="list-style-type: none">• Next Meeting: Tuesday, December 7, 2021 at Classical Academy High School	Mark Donar, Board President	Yes



THE CLASSICAL ACADEMY

BOARD OF DIRECTORS			
Date	September 14, 2020	Call to Order	4:50 pm
Board Members Present via Virtual Call:	Mark Reardon, Paul Donovan, Angie Mosteller, and Mark Donar		
Board Members Absent:	Patty Huerta		
Virtual Meeting Via Zoom:	None		
Speakers Present:	CAHS ASB students Reagan Smith and Kayla Preciado via video and Carmen Coniglio, Andrew Shields, Megan Douglas, Jaye Morris, David Standifird, Kelly Schaller, Shona Broyles, Dave Meyers, Mark Kalpakgian, Cameron Curry, and Melissa Morey		
Note taker:	Sonia Ryan		

Agenda for September 14, 2021

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 type="checkbox"/> Patty Huerta | |

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

2. Written/Oral Correspondence

Written: None Presented

Oral: Via phone: Karen Omeara-Mandatory COVID Vaccines
In Person: Pamela Menotti-Mask Mandates

3. Student Voice

ASB Students Reagan Smith and Kayla Preciado shared Gear Up Day; their first day Assembly, split into two time frames for social distancing; a Back-to-School BBQ, with 400 in attendance; Rush Day, where students sign up for clubs; and Chick-fil-A and pizza days, every Tuesday and Thursday.



THE CLASSICAL ACADEMY

4. Consent Agenda

Motion	Moved	Second	Vote	Passed	Denied
A. Enrollment B. Review and Approval of Past Minutes - 8/10/2021 C. JumpStart Parent Teacher Conference D. California Dashboard Local Indicators E. LCAP Calculations Tables F. LCFF Parent Budgets G. SDCOE Representative with JPA & FBC	Mark R.	Angie	4-0	✓	

New Business

5. Board Governance

Cameron Curry, CEO, asked the Board of Directors if they would like to nominate and appoint Board Member new positions for the new school year or keep the same.

Motion	Moved	Second	Vote	Passed	Denied
To keep the same BOD positions: President Mark Donar, Secretary Patty Huerta, Treasurer Angie Mosteller, Paul Donovan Member at Large, and Mark Reardon Member at Large.	Mark D.	Paul	4-0	✓	

Cameron also discussed a Brown Act and Governance Training, which will be held prior to the December 7, 2021 Board of Directors meeting and school site visits, which he will work with the Board to schedule.

6. Finance Update

Cameron Curry, CEO, requested the Board of Directors postpone CFO Carmen Coniglio's financial update at a Special Board of Directors meeting to be scheduled Wednesday, September 29th, at 2:30 pm, where the ELO Grant will also be presented.



THE CLASSICAL ACADEMY

Motion	Moved	Second	Vote	Passed	Denied
To move the Financial Update to Special Board meeting on 9/29/21, at 2:30 pm via Zoom.	Mark D.	Mark R.	4-0	✓	

7. Math Curriculum Update

Andrew Shields, Mathematics Coordinator/Mathematics Teacher & Department Chair, gave an update on Into Math, sharing the implementation was a success and the Curriculum Department continues to provide parent and teacher support for the new math curriculum, including scheduling training over Zoom.

Information only.

8. Black History Tour Update

This summer, The Classical Academies sent a team of educators to Alabama to participate in a Black History Study Tour. The goal was to gather information, experience this history firsthand, and bring back resources and information that could be authentically incorporated into our curriculum for the benefit of all students. Megan Douglas, TK-8 Curriculum Coordinator, led the team (David Morningstar, Jaye Morris, David Standifird, Kelly Schaller, and Shona Broyles) and was deeply impressed with the opportunity to participate in an interactive lecture/discussion to explore instructional strategies designed to engage, educate, and empower our students.

Information only.

9. Star Assessments for Reading and Mathematics

Dave Meyer, Chief Academic Officer shared a Star Reading and Star Math Implementation Update:

Star meets our 3 highest needs:

1. Actionable student performance and growth data
2. Time it takes a student to complete
3. Growth Achievement Results that meet AB 1505 Requirements

The STAR assessments can be used to:

1. Screen students for their reading and math achievement levels.
2. Assist parents and teachers in determining appropriate instructional levels and skills that students are ready to learn.
3. Monitor student growth throughout the year, to estimate students' understanding of state standards, and predict students' performance on the state test.



THE CLASSICAL ACADEMY

An Implementation Team was formed last year that consisted of two champions from each school site. Each site's champions worked with their teams to establish site-customized implementation plans. They scheduled three teacher and admin trainings:

- #1-Getting started
- #2-Data analysis & reporting
- #3-Growth goals, Intervention strategies

All sites have already had Training #1. Testing is currently in progress. Some of the sites have already had Training #2.

Information only.

10. Construction Update

Mark Kalpakgian, COO, shared two construction updates:

1. The \$1.75 Million indoor/outdoor remodel at Classical Academy Middle School is in progress. Temporary occupancy was granted for use of the indoor classrooms and offices and the outdoor remodel is scheduled to be complete October 2021.
2. At Classical Academy Vista, the \$450,000 bathroom remodel on all three floors is scheduled to be complete by Thanksgiving Break. The outdoor remodel is scheduled to start at the end of 2021 or in early 2022.

Adjournment

Meeting Adjourned at 5:10 pm.

Next regularly scheduled meeting is Tuesday, December 7, 2020, at Classical Academy Vista.

Move to Closed Session - Meeting began at 5:20 pm.

Report from Closed Session

1. The Board reviewed and discussed the CEO's compensation. They granted a 7% increase in compensation effective 7/1/21. This moves the annual salary from \$267,500 to \$286,225 for the 2021/2022 school year. The Board also approved a one-time merit bonus in the amount of \$15,000.
2. Action regarding Public Employee discipline/dismissal/release: The Board reviewed information and reached a settlement regarding the claims of the employee.

Meeting Adjourned at 7:02 pm.



THE CLASSICAL ACADEMIES

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Board Report

Expanded Learning Opportunities Grant Plan

Amended September 29, 2021

Background:

The Expanded Learning Opportunities (ELO) grant, established under the AB 86 COVID-19 relief package, assists schools in implementing learning recovery programs. ELO grant funds must be used to provide supplemental instruction, support for social and emotional well-being, or meals and snacks to specified student groups who have faced adverse learning and social-emotional circumstances.

At the Board of Directors meeting held on May 18, 2021, the Board adopted ELO Grant Plans in compliance with EC Section 43522. Each school under The Classical Academy, Inc. and Coastal Academy Charter School is amending its ELO Plan to reflect additional funding allocations, which include each school's LCFF entitlement as of the 2020-21 P-2 Apportionment certification, and input from school sites based on ongoing assessment of student needs.

According to the California Department of Education, the Board is authorized under EC Section 43522(e)(1) to approve material changes to ELO Grant Plans following the adoption of the plans. The planned use of funds complies with the ELO Grant requirements.

Report:

Based on the funding formula presented in the ELO grant, The Classical Academy, Inc. is eligible to receive approximately \$1,965,000 in grant money and Coastal Academy Charter School is eligible to receive approximately \$956,000 in grant money, for a total of approximately \$2,921,000.

Funds have been allocated toward hiring additional paraprofessionals (SAI assistants, math specialists, reading specialists, health technicians), offering new programs (summer school, after school tutoring and mentorship programs, additional C'lectives workshops), various teacher and counsellor trainings, and purchasing an enhanced student assessment analytics software. Each of these supports will increase the overall amount of learning support time students may receive.

The planned use of funds complies with the ELO grant requirements.

Action Required by the Board:

It is recommended that the Board of Directors adopt and approve the Amended Expanded Learning Opportunities Grant Plans, which are attached for your review, discussion and approval.

Sejal Majithia
Director of Compliance

Carmen Coniglio
Chief Financial Officer

Expanded Learning Opportunities Grant Plan

AMENDED: September 29, 2021

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Classical Academy	Sejal Majithia, Director of Compliance	smajithia@classicalacademy.com 760.440.8429

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

The ELO grant plan was prepared in conjunction with the LCAP stakeholder engagement process, which includes organization-wide strategic planning meetings, community presentations, parent and employee surveys, collaboration during drafting, and public presentation of the final LCAP. In 2020 alone, four parent surveys were sent out, with questions aligned with the purpose and intent of the ELO grant. The feedback received through the LCAP stakeholder engagement process forms the basis for the ELO grant plan. Additional stakeholder feedback will be solicited throughout 2021-2022, and will continue to guide the LEA's priorities.

A description of how students will be identified and the needs of students will be assessed.

The LEA takes Child Find seriously and works diligently to support all students by identifying and assessing student needs. We have a robust MTSS program, as well as a solid SST process in which we work as a team to meet students' needs within the general education setting, and then refer to our special education team as appropriate. The Special Education Team then completes a thorough evaluation and the Individualized Education Program (IEP) team determines if the student qualifies for special education.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Through our robust MTSS process, struggling students have the opportunity to receive reading, writing, and/or math support one to four days a week. In addition, there is WIN time within the school day, providing intervention for students who need it.

Identifying students with disabilities is an ongoing process, which culminates in the creation of an IEP. Parents will be informed of the supplemental instruction and support opportunities contemplated as part of the ongoing communication and collaboration with parents, which is integral to developing their child's IEP. Parents are key members of the IEP team.

A description of the LEA's plan to provide supplemental instruction and support.

The LEA will use the grant funds toward additional paraprofessionals (Student Intervention Coordinator, Literacy Specialists, Math Specialists, SAI Aides, etc.) to support both general education and special education students. The support will be provided through one-on-one or small group instruction or other appropriate interventions designed to meet students' needs. Some of these paraprofessionals will work with students with disabilities and provide services in accordance with their respective IEPs. SpEd support will be provided either within the classroom (push in) or outside the classroom (pull out) and will increase the overall amount of learning support time a student will receive.

Additional grant funds will be used to implement other supplemental instruction and support strategies, including an additional day of electives classes, English Learner teacher training, student assessment data analytics software, specialized curriculum, culturally responsive teaching training and RTI training.

Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	\$130,000	N/A
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	532,238	Actual expenditures will be provided when available
Integrated student supports to address other barriers to learning	6,750	N/A
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports		N/A
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility		N/A
Additional academic services for students	133,200	N/A
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	939	N/A

Total Funds to implement the Strategies	\$803,127	N/A
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A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The LEA does not receive any ESSER funds.

Expanded Learning Opportunities Grant Plan

AMENDED: September 29, 2021

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Classical Academy High School	Sejal Majithia, Director of Compliance	smajithia@classicalacademy.com 760.440.8429

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

The ELO grant plan was prepared in conjunction with the LCAP stakeholder engagement process, which includes organization-wide strategic planning meetings, community presentations, parent and employee surveys, collaboration during drafting, and public presentation of the final LCAP. In 2020 alone, four parent surveys were sent out, with questions aligned with the purpose and intent of the ELO grant. The feedback received through the LCAP stakeholder engagement process forms the basis for the ELO grant plan. Additional stakeholder feedback will be solicited throughout 2021-2022, and will continue to guide the LEA's priorities.

A description of how students will be identified and the needs of students will be assessed.

The LEA takes Child Find seriously and works diligently to support all students by identifying and assessing student needs. We have a robust MTSS program, as well as a solid SST process in which we work as a team to meet students' needs within the general education setting, and then refer to our special education team as appropriate. The Special Education Team then completes a thorough evaluation and the Individualized Education Program (IEP) team determines if the student qualifies for special education.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Through our robust MTSS process, struggling students have the opportunity to receive reading, writing, and/or math support one to four days a week. In addition, there is WIN time within the school day, providing intervention for students who need it.

Identifying students with disabilities is an ongoing process, which culminates in the creation of an IEP. Parents will be informed of the supplemental instruction and support opportunities contemplated as part of the ongoing communication and collaboration with parents, which is integral to developing their child's IEP. Parents are key members of the IEP team.

A description of the LEA's plan to provide supplemental instruction and support.

The LEA will use the grant funds toward additional paraprofessionals (Health Tech, Literacy Specialists, Math Specialists, SAI Aides, etc.) to support both general education and special education students. The support will be provided through one-on-one or small group instruction or other appropriate interventions designed to meet students' needs. Some of these paraprofessionals will work with students with disabilities and provide services in accordance with their respective IEPs. SpEd support will be provided either within the classroom (push in) or outside the classroom (pull out) and will increase the overall amount of learning support time a student will receive.

Additional grant funds will be used to implement other supplemental instruction and support strategies, including a summer school program, afterschool tutoring and mentoring programs, English Learner teacher training, student assessment data analytics software, specialized curriculum, social-emotional counselor training, and school assembly speakers.

Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	\$ 103,757	N/A
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	226,664	Actual expenditures will be provided when available
Integrated student supports to address other barriers to learning	161,550	N/A
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	36,208	N/A
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	91,982	N/A
Additional academic services for students	192,000	N/A

Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	50,000	N/A
Total Funds to implement the Strategies	\$ 862,161	N/A

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The LEA does not receive any ESSER funds.

Expanded Learning Opportunities Grant Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Classical Academy Vista	Sejal Majithia, Director of Compliance	smajithia@classicalacademy.com 760.440.8429

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

The ELO grant plan was prepared in conjunction with the LCAP stakeholder engagement process, which includes organization-wide strategic planning meetings, community presentations, parent and employee surveys, collaboration during drafting, and public presentation of the final LCAP. In 2020 alone, four parent surveys were sent out, with questions aligned with the purpose and intent of the ELO grant. The feedback received through the LCAP stakeholder engagement process forms the basis for the ELO grant plan. Additional stakeholder feedback will be solicited throughout 2021-2022, and will continue to guide the LEA's priorities.

A description of how students will be identified and the needs of students will be assessed.

The LEA takes Child Find seriously and works diligently to support all students by identifying and assessing student needs. We have a robust MTSS program, as well as a solid SST process in which we work as a team to meet students' needs within the general education setting, and then refer to our special education team as appropriate. The Special Education Team then completes a thorough evaluation and the Individualized Education Program (IEP) team determines if the student qualifies for special education.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

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Identifying students with disabilities is an ongoing process, which culminates in the creation of an IEP. Parents will be informed of the supplemental instruction and support opportunities contemplated as part of the ongoing communication and collaboration with parents, which is integral to developing their child's IEP. Parents are key members of the IEP team.

A description of the LEA's plan to provide supplemental instruction and support.

The LEA will use the grant funds toward additional paraprofessionals (SAI Aides, Kindergarten Aides, Intervention Coordinator, etc.) to support both general education and special education students. The support will be provided through one-on-one or small group instruction or other appropriate interventions designed to meet students' needs. Some of these paraprofessionals will work with students with disabilities and provide services in accordance with their respective IEPs. SpEd support will be provided either within the classroom (push in) or outside the classroom (pull out) and will increase the overall amount of learning support time a student will receive.

Additional grant funds will be used to implement other supplemental instruction and support strategies, including hiring an additional certificated teacher, installing Wi-Fi hubs, computers/hardware, student assessment data analytics software, and specialized curriculum.

Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	\$ 0.00	Actual expenditures will be provided when available
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	\$115,044	Actual expenditures will be provided when available
Integrated student supports to address other barriers to learning	\$ 0.00	Actual expenditures will be provided when available
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	\$ 55,220	Actual expenditures will be provided when available
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	\$ 0.00	Actual expenditures will be provided when available
Additional academic services for students	\$130,029	Actual expenditures will be provided when available

Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	\$ 0.00	Actual expenditures will be provided when available
Total Funds to implement the Strategies	\$300,293	Actual expenditures will be provided when available

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The LEA does not receive any ESSER funds.

Expanded Learning Opportunities Grant Plan

AMENDED: September 29, 2021

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Coastal Academy	Sejal Majithia, Director of Compliance	smajithia@classicalacademy.com 760.440.8429

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

The ELO grant plan was prepared in conjunction with the LCAP stakeholder engagement process, which includes organization-wide strategic planning meetings, community presentations, parent and employee surveys, collaboration during drafting, and public presentation of the final LCAP. In 2020 alone, four parent surveys were sent out, with questions aligned with the purpose and intent of the ELO grant. The feedback received through the LCAP stakeholder engagement process forms the basis for the ELO grant plan. Additional stakeholder feedback will be solicited throughout 2021-2022, and will continue to guide the LEA's priorities.

A description of how students will be identified and the needs of students will be assessed.

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A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

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Identifying students with disabilities is an ongoing process, which culminates in the creation of an IEP. Parents will be informed of the supplemental instruction and support opportunities contemplated as part of the ongoing communication and collaboration with parents, which is integral to developing their child's IEP. Parents are key members of the IEP team.

A description of the LEA's plan to provide supplemental instruction and support.

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Additional grant funds will be used to implement other supplemental instruction and support strategies, including a summer school program, English Learner teacher training, student assessment data analytics software, science field excursions and labs, specialized curriculum, COVID testing and the school meal program.

Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	\$ 8,500	Actual expenditures will be provided when available
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	\$387,525	Actual expenditures will be provided when available
Integrated student supports to address other barriers to learning	\$101,405	Actual expenditures will be provided when available
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	\$133,130	Actual expenditures will be provided when available
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	\$ 11,000	Actual expenditures will be provided when available
Additional academic services for students	\$269,478	Actual expenditures will be provided when available

Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	\$ 45,000	Actual expenditures will be provided when available
Total Funds to implement the Strategies	\$956,038	Actual expenditures will be provided when available

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The LEA does not receive any ESSER funds



THE CLASSICAL ACADEMIES

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Board Report

Policy for Independent Study Review

Background:

Classical Academy Charter School, Inc. and Coastal Academy Charter School, Inc are operating charter schools under the State's funding model of Independent Study. With the funding model the school is required by law to have a comprehensive Board Policy and Master Agreement to support the independent study program.

Report:

Due to new legislation, AB 167, a new Board Policy is required. A draft of the Board Policies is attached for your review, discussion and approval with the new wording noted in red.

Action Required by the Board:

The Board will review, discuss and vote.

Jalyn Hall

Chief Instructional Officer

September 27, 2021



The Classical Academy, Inc. Board Policy Independent Study

As an Independent Study Charter School, the school will meet all the same conditions of apportionment as all other providers under EC 51745-51749.3.

The Classical Academy offers students a personalized learning education through a unique 5-day independent study program. Independent study is substantially equivalent in quality and quantity to classroom instruction thereby ensuring that a student is assigned a full day's worth of work equivalent to that which he/she would be assigned in a classroom setting. Independent study students have the same access to existing services and resources as other students in the school in which the independent study student is enrolled.

Program Options

The school offers families several options:

Option 1: Two-Day Workshops – Grades K-6

This option includes attendance at two workshop days each week in addition to three days of home study assignments, taught by the parent/designee at home for students in Kindergarten through 6th grade.

Workshops include: English Language Arts, Social Studies, Mathematics, and Science. Class sizes are limited to a 20 student maximum and are taught by credentialed teachers.

Option 2: Three-Day Workshops – Grades 7-8

This option includes attendance at three workshop days each week, in addition to two days of home study assignments, taught by the parent/designee at home for students in 7th and 8th grade.

Workshops include: English Language Arts, Social Studies, Mathematics, Science, and Electives. Class sizes are limited to a 25 student maximum and are taught by credentialed teachers.

Option 3: Five-Day Independent Study – Grades TK-8

This option is a full-time independent study program where all instruction is provided at home with the parent/designee working in partnership with a credentialed teacher. This program is for students in Transitional Kindergarten through 8th grade.

Parent/designee will be supplied with the same lesson plans and curriculum that is provided for the workshop courses, or parents, working with a credentialed teacher, may select non-sectarian materials of their choice to support the home education of their child.

Optional weekly electives are offered on various dates and times, to supplement the 5-Day Independent Study program learning experience. Students in this program enjoy the freedom and flexibility, while parents appreciate the accountability that the school provides them as the primary educator of their student.

Option 4: Three Day Workshops - Grades 9-12

Enrollment in this program allows students who desire more structure and in-person instruction to attend three workshops each week on Tuesday, Wednesday, and Thursday. The curriculum is provided via the Summit Learning platform and offers rigorous college preparatory course work. Mondays are home days where students set goals and work independently through project-based learning supported by the parent/designee. Fridays, students work independently from home and attend virtual office hours for more specific subject help. Each student meets with their mentor for a 15 minute check-in every week.

Available courses include: Math Foundations, Math I-IV, English I-IV, World History, US History, Government, Economics, Financial Literacy, Digital Art (Photoshop and Illustrator), Art I & II, Biology NGSS, Physics NGSS, Geography, Spanish I-III, ASL, Creative Writing, Public Speaking, Dance, Drama, Guitar, Audio Production, Broadcast Journalism, Art History, Business - Keyboarding, Graphic Programming, Reading Foundations, Arduino Robotics, Robotics, Drone Certification, Photography, College and Career Planning, Entrepreneurship, Consumer Math, AP World History, AP US History, AP Literature, AP Language, AP Statistics, AP Psychology, AP Calculus AB, AP Calculus BC, AP Physics, AP Biology, AP Computer Science, and AP Macroeconomics.

Workshop class sizes are an average of 20 students and are taught by credentialed teachers.

Option 5: Four-Day Workshops – Grades 9-12

Enrollment in this program incorporates attendance at four workshop days each week, in addition to one day of home study assignments, taught by the parent/designee at home.

This option includes four, four period days each week. Available courses include: Advanced Art, Advanced Drama, Advanced Graphic Design, Advanced Journalism, Advanced Sports Medicine, Advanced Woodshop, Algebra 1-2, Anatomy/Physiology, AP 2D Art and Design, AP 3D Art and Design, AP Biology, AP Calculus AB, AP Calculus BC, AP Drawing, AP English Language and Composition, AP English Literature and Composition, AP Government, AP Psychology, AP Spanish Language and Culture, AP Statistics, AP US History, AP World History, Art 1- 2, Athletics, Audio Visual Production, Basic Math, Bill of Rights, Biology, Competition Dance, Drama 1-2, Economics, Engineering Technology (CAD), English I-IV, French 1-4, Geometry, Government, Graphic Design, Health & Fitness, Honors Chemistry, Honors Physics, Intro to Art History, Journalism, Leadership & Life Skills, Leadership Media, Math Foundations, Math I-IV, PE 1-2, Performance Dance, Photography, Physics, Pre-Algebra, SAT Prep, Spanish 1-4, Sports Medicine, Stagecraft, Student Leadership, Survey of Classic Literature, US History, Video Production, Woodshop, World History

Class sizes are an average of 25 students and are taught by credentialed teachers.

Option 6: Five-Day Virtual Program – Grades 9-12

This is a full-time independent study program where all instruction is provided online through school created courses in Schoology and the Summit Learning Platform. This program is for students in 9th through 12th grade.

Parent/designee and students will be supplied with online curriculum that is equal to or exceeds the content and curriculum being used in the Workshop and 5-Day Independent Study options.

To supplement the online independent study program learning experience, students have access to the Self-Directed Learning Center Tuesday, Wednesday, and Thursday. In addition, credentialed teachers are available to tutor and provide hands-on instruction by appointment and during virtual office hours on Fridays. Students in this program enjoy its freedom and flexibility, while parents appreciate the accountability that the school provides them.

Available courses include: Math Foundations, Math I-IV, English I-IV, World History, US History, Government, Economics, Financial Literacy, Digital Art (Photoshop and Illustrator), Art I & II, Biology NGSS, Physics NGSS, Geography, Spanish I-III, Art History, Business - Keyboarding, Graphic Programming, Reading Foundations, Arduino Robotics, Photography, College and Career Planning, Entrepreneurship, Consumer Math, and various AP classes by instructor approval.

Option 7: Five-Day Independent Study – Grades 9-12

This is a full-time independent study program where all instruction is provided at home with the parent/designee working in partnership with a credentialed teacher. This program is for students in 9th through 12th grade.

Parent/designee will be supplied with the same lesson plans and curriculum that is provided for the workshop courses, or parents, working with a credentialed teacher, may select non-sectarian materials of their choice to support the home education of their child.

To supplement the online independent study program learning experience, students have access to the Self-Directed Learning Center Tuesday, Wednesday, and Thursday. In addition, credentialed teachers are available to tutor and provide hands-on instruction by appointment and during virtual office hours on Fridays. Students in this program enjoy its freedom and flexibility, while parents appreciate the accountability that the school provides them.

Board Policy – Independent Study

To provide families the option of participating in the educational programs offered at The Classical Academy, the following written policies have been adopted by The Classical Academy, Inc. Board of Directors for implementation at The Classical Academy:

1. For pupils in all grade levels and programs offered by The Classical Academy, the maximum length of time that may elapse between the time an assignment is made and the date by which the pupil must complete the assigned work shall be as follows:
 - i. The maximum length of time, for grades TK through 8, that may elapse between the time an independent study assignment is made and the date by which the pupil must complete the assigned work is six (6) weeks.
 - ii. The maximum length of time, for grades 9 through 12, that may elapse between the time an independent study assignment is made and the date by which the pupil must complete the assigned work is nine (9) weeks.
 - iii. Students in grades 9 through 12 must be enrolled in at least two Classical Academy High School classes per term (15 credits) AND complete a minimum of 30 credits per year.
2. The Principal or designee shall conduct an evaluation to determine whether it is in the best interests of the pupil to remain in independent study upon the following triggers:
 - a. When any pupil fails to complete 80% of assignments during any period of six (6) weeks for grades TK through 8, and nine (9) weeks for grades 9 through 12.
 - b. In the event Student's educational progress falls below satisfactory levels as determined by The Classical Academy's Accountability Plan process, which considers ALL of the following indicators:
 - i. The pupil's achievement and engagement in the independent study program, as indicated by the pupil's performance on applicable pupil-level measures of pupil achievement and pupil engagement set forth in Education Code Section 52060(d) paragraphs (4) and (5).
 - ii. The completion of assignments, assessments, or other indicators that evidence that the pupil is working on assignments.
 - iii. Learning required concepts, as determined by the supervising teacher.

- iv. Progressing toward successful completion of the course of study or individual course, as determined by the supervising teacher.

A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. The record shall be maintained for a period of three years from the date of the evaluation and, if the pupil transfers to another California public school, the record shall be forwarded to that school.

3. The Classical Academy shall provide content aligned to grade level standards that is provided at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high school grade levels this shall include access to all courses offered by The Classical Academy for graduation and approved by the UC or CSU as creditable under the A-G admissions criteria.
4. The Classical Academy has adopted tiered reengagement strategies for the following pupils:
 - a. All pupils who are not generating attendance for more than three (3) school days or 60% of the instructional days in a school week, or 10 percent of required minimum instructional time over four continuous weeks of the Charter School's approved instructional calendar;
 - b. Pupils found not participatory pursuant to Education Code Section 51747.5 for more than the greater of three schooldays or 60 percent of the scheduled days of synchronous instruction in a school month as applicable by grade span; or
 - c. Pupils who are in violation of the written agreement pursuant to Education Code Section 51747(g).

These procedures are as follows:

- a. Verification of current contact information for each enrolled pupil;
 - b. Notification to parents or guardians of lack of participation within one (1) school day of the recording of a non-attendance day or lack of participation;
 - c. A plan for outreach from The Classical Academy to determine pupil needs including connection with health and social services as necessary;
 - d. A clear standard for requiring a pupil-parent-educator conference to review a pupil's written agreement and reconsider the independent study program's impact on the pupil's achievement and well-being, consistent with the policies adopted pursuant to paragraph (4) of subdivision (g) of Education Code Section 51747.
 - e. Teachers will review student's weekly engagement/attendance. If a student exceeds the threshold of not participating for three (3) school day or 60% of the instructional days in a school week, or 10 percent of the required minimum instructional time over four continuous weeks, the teacher will contact the parent to:
 - i. Verify contact information
 - ii. Notify parents of lack of participation
 - iii. Determine what supports the student needs to be successful
 - iv. For students who have exceeded the threshold for more than two weeks, a parent, student, teacher conference will be held to review the student's achievement, the Master Agreement, and best placement for educational success.
 - f. Teachers will track engagement through a combination of the following:
 - v. Attendance in on-campus instructional workshops
 - vi. Learning management system
 - vii. Assignments
 - viii. Grade book
5. The following plan shall be in place in accordance with Education Code Section 51747(e) for synchronous instruction and live interaction:
 - a. For pupils in transitional kindergarten through grade 3, inclusive, the plan to provide opportunities for daily synchronous instruction for all pupils throughout the school year by

each pupil's assigned supervising teacher shall be as follows: students will be given the opportunity to participate in in-person or virtual daily synchronous instruction.

- b. For pupils in grades 4-8, inclusive, the plan to provide opportunities for daily live interaction between the pupil and a certificated or non-certificated employee of The Classical Academy and at least weekly synchronous instruction for all pupils throughout the school year by each pupil's assigned supervising teacher shall be as follows: students will be given the opportunity to participate in in-person or virtual weekly synchronous instruction, and in-person or virtual daily live interaction.
- c. For pupils in grades 9-12, inclusive, the plan to provide opportunities for at least weekly synchronous instruction for all pupils throughout the school year by each pupil's assigned supervising teacher shall be as follows: students will be given the opportunity to participate in in-person or virtual weekly synchronous instruction.

These opportunities will be tracked through a combination of the following:

- Attendance in on-campus instructional workshops
 - Learning management system
 - Assignments
 - Grade book
6. The following plan shall be utilized to transition pupils whose families wish to return to in-person instruction from independent study expeditiously, and, in no case, later than five instructional days: when parents express their desire to leave Independent Study, The Classical Academy will assist parents by providing resources and contact information for the local districts and charter schools in their geographic area. When parents express their desire to switch between the various programming options within Independent Study offered at The Classical Academy, the school will honor that request based on availability in the program option requested, and in accordance with established priorities, policies and procedures.
 7. A current written agreement shall be maintained on file for each independent study pupil, including but not limited to, all of the following:
 - a. The manner, time, frequency, and place for submitting a pupil's assignments, for reporting the pupil's academic progress, and for communicating with a pupil's parent or guardian regarding a pupil's academic progress.
 - b. The objectives and methods of study for the pupil's work, and the methods utilized to evaluate that work.
 - c. The specific resources, including materials and personnel, which will be made available to the pupil. These resources shall include confirming or providing access to all pupils to the connectivity and devices adequate to participate in the educational program and complete assigned work.
 - d. A statement of the policies adopted pursuant to Education Code Section 51747, subdivisions (a) and (b) regarding the maximum length of time allowed between the assignment and the completion of a pupil's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether or not the pupil should be allowed to continue in independent study.
 - e. The duration of the independent study agreement, including the beginning and ending dates for the pupil's participation in independent study under the agreement. No independent study agreement shall be valid for any period longer than one school year.

- f. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the pupil upon completion.
- g. A statement detailing the academic and other supports that will be provided to address the needs of pupils who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the pupil's individualized education program or plan pursuant to Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794), pupils in foster care or experiencing homelessness, and pupils requiring mental health supports.
- h. The inclusion of a statement in each independent study agreement that independent study is an optional educational alternative in which no pupil may be required to participate. In the case of a pupil who is referred or assigned to any school, class, or program pursuant to Section 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the pupil through independent study only if the pupil is offered the alternative of classroom instruction.
- i. (A) Each written agreement shall be signed, prior to the commencement of independent study, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil. For purposes of this paragraph "caregiver" means a person who has met the requirements of Part 1.5 (commencing with Section 6550) of the Family Code.
 - a. Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education, that may be a marking that is either computer generated or produced by electronic means and is intended by the signatory to have the same effect as a handwritten signature. The use of an electronic signature shall have the same force and effect as the use of a manual signature if the requirements for digital signatures and their acceptable technology, as provided in Section 16.5 of the Government Code and in Chapter 10 (commencing with Section 22000) of Division 7 of Title 2 of the California Code of Regulations, are satisfied.
 - b. For the 2021–22 school year only, the Charter School shall obtain a signed written agreement for an independent study program of any length of time no later than 30 days after the first day of instruction in an independent study program or October 15, whichever date comes later.

(B) A signed written agreement may be maintained on file electronically.

Summary and Implementation

It is the expressed written policy of The Classical Academy in compliance with Education Code 51747, to set the appropriate guidelines for students assigned to Independent Study and the number of allowable missed assignments.

The Classical Academy maintains residency requirements as specified in charter law that allow attendance of students within the county or adjoining county and/or parent/guardian/caregiver employment in compliance with EC 51747.3(b). The residency requirement cannot be met on the basis of parent/guardian/caregiver employment, in compliance with EC 51747.3(c).

This policy regarding Independent Study was discussed and adopted at the **Wednesday, September 29, 2021** governing board meeting for The Classical Academy, Inc.

Motion to accept:

Second to the motion:

Vote: Ayes
 Nays
 Absent

Motion Passes: Yes No



September 29, 2021

**Board Report
FY 2020/21 Unaudited Actuals
The Classical Academy, Inc.**

Prepared By: Carmen Coniglio
Chief Financial Officer

Background:

Education Code Section 42100(b) requires that on or before September 15, each charter school shall approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the charter school for the preceding fiscal year and shall file the statement with the entity that approved the charter school. The financial data for The Classical Academy, Classical Academy High School, and Classical Academy Vista have been submitted to their authorizing agencies using the 2020-21 Charter School Unaudited Actuals Financial Report Alternative Forms. The authorizing agencies will submit the forms to the San Diego County Office of Education, who will submit the forms to the California Department of Education by October 15, 2021.

Recommendation/Action Required by the Board:

It is recommended that the Board of Directors accept the FY 2020/21 Unaudited Actuals for:

- The Classical Academy
- Classical Academy High
- Classical Academy Vista

PASSED AND ADOPTED this 29th day of September, 2021, by the Board of Directors of The Classical Academy, Inc., by the following vote:

YES:

NOES:

ABSENT:

ABSTAIN:

Patty Huerta
Secretary to the Board of Directors

THE CLASSICAL ACADEMIES FINANCE DEPARTMENT
355 East Grand Avenue, Escondido, CA 92025
Award-Winning, Tuition-Free, Public Charter Schools
www.classicalacademy.com • 760-842-8000

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Classical Academy
CDS #: 37680986116776
Charter Approving Entity: Escondido Union
County: San Diego
Charter #: 0199

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Roxy Travers</u> Name	<u>Ana Machado</u> Name	<u>Carmen M. Coniglio</u> Name
<u>Financial Accounting and Data Support Mgr</u> Title	<u>Director of Fiscal Services</u> Title	<u>Chief Financial Officer</u> Title
<u>858-295-6700</u> Telephone	<u>760-432-2129</u> Telephone	<u>760-520-6708</u> Telephone
<u>roxanna.travers@sdcoe.net</u> Email address	<u>amachado@eusd.org</u> Email address	<u>coniglio@classicalacademy.com</u> Email address

To the entity that approved the charter school:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: _____ Title: _____

To the County Superintendent of Schools:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy
CDS #: 37680986116776
Charter Approving Entity: Escondido Union
County: San Diego
Charter #: 0199

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	4,448,403.00		4,448,403.00
Education Protection Account State Aid - Current Year	8012	2,956,928.00		2,956,928.00
State Aid - Prior Years	8019	(3,775.00)		(3,775.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	4,014,921.00		4,014,921.00
Other LCFF Transfers	8091, 8097	318,487.00		318,487.00
Total, LCFF Sources		11,734,964.00	0.00	11,734,964.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182		179,215.00	179,215.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		221,907.47	221,907.47
Total, Federal Revenues		0.00	401,122.47	401,122.47
3. Other State Revenues				
Special Education - State	StateRevSE		979,283.00	979,283.00
All Other State Revenues	StateRevAO	276,742.15	234,317.05	511,059.20
Total, Other State Revenues		276,742.15	1,213,600.05	1,490,342.20
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	257,463.36		257,463.36
Total, Local Revenues		257,463.36	0.00	257,463.36
5. TOTAL REVENUES		12,269,169.51	1,614,722.52	13,883,892.03
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	3,648,270.11	378,564.95	4,026,835.06
Certificated Pupil Support Salaries	1200	120,532.60	459,097.92	579,630.52
Certificated Supervisors' and Administrators' Salaries	1300	453,613.71	30,188.87	483,802.58
Other Certificated Salaries	1900	443,364.70	79,211.96	522,576.66
Total, Certificated Salaries		4,665,781.12	947,063.70	5,612,844.82
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	183,279.33	101,683.70	284,963.03
Noncertificated Support Salaries	2200	249,424.03		249,424.03
Noncertificated Supervisors' and Administrators' Salaries	2300	734,875.41		734,875.41
Clerical, Technical and Office Salaries	2400	785,630.51	31,265.49	816,896.00
Other Noncertificated Salaries	2900	(10,316.73)		(10,316.73)
Total, Noncertificated Salaries		1,942,892.55	132,949.19	2,075,841.74

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy

CDS #: 37680986116776

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	812,402.31	131,879.47	944,281.78
PERS	3201-3202	374,395.28	44,813.73	419,209.01
OASDI / Medicare / Alternative	3301-3302	216,073.15	31,220.60	247,293.75
Health and Welfare Benefits	3401-3402	567,125.85	84,389.93	651,515.78
Unemployment Insurance	3501-3502	8,874.96	8.07	8,883.03
Workers' Compensation Insurance	3601-3602	103,597.74	17,219.03	120,816.77
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		2,082,469.29	309,530.83	2,392,000.12
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	209,780.27	136,932.05	346,712.32
Books and Other Reference Materials	4200	104,523.72		104,523.72
Materials and Supplies	4300	110,425.43	51,724.27	162,149.70
Noncapitalized Equipment	4400	176,857.44	152,725.65	329,583.09
Food	4700			0.00
Total, Books and Supplies		601,586.86	341,381.97	942,968.83
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	26,235.04	5,911.82	32,146.86
Dues and Memberships	5300	29,763.90	1,591.37	31,355.27
Insurance	5400	74,130.21		74,130.21
Operations and Housekeeping Services	5500	174,706.91	335.00	175,041.91
Rentals, Leases, Repairs, and Noncap. Improvements	5600	305,601.55		305,601.55
Transfers of Direct Costs	5700-5799	(25,000.00)	25,000.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,890,836.80	106,571.27	1,997,408.07
Communications	5900	114,454.37	7,533.12	121,987.49
Total, Services and Other Operating Expenditures		2,590,728.78	146,942.58	2,737,671.36
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	126,950.36		126,950.36
Total, Capital Outlay		126,950.36	0.00	126,950.36
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(3,675.00)	3,675.00	0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		(3,675.00)	3,675.00	0.00
8. TOTAL EXPENDITURES		12,006,733.96	1,881,543.27	13,888,277.23

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy

CDS #: 37680986116776

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		262,435.55	(266,820.75)	(4,385.20)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	248,983.70	121,833.58	370,817.28
2. Less: Other Uses	7630-7699	121,833.58	248,983.70	370,817.28
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(370,342.87)	370,342.87	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(243,192.75)	243,192.75	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		19,242.80	(23,628.00)	(4,385.20)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	6,075,711.13	303,399.91	6,379,111.04
b. Adjustments/Restatements	9793, 9795	226,057.87	(279,771.91)	(53,714.04)
c. Adjusted Beginning Fund Balance /Net Position		6,301,769.00	23,628.00	6,325,397.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		6,321,011.80	0.00	6,321,011.80
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	6,321,011.80		6,321,011.80
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	0.00	0.00	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy

CDS #: 37680986116776

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	2,037,819.00	401,564.00	2,439,383.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	1,440,818.42		1,440,818.42
In Revolving Fund	9130	2,500.00		2,500.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	5,747,286.16		5,747,286.16
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	326,826.12		326,826.12
7. Other Current Assets	9340	39,733.33		39,733.33
8. Capital Assets (accrual basis only)	9400-9489	1,628,893.04		1,628,893.04
9. TOTAL ASSETS		11,223,876.07	401,564.00	11,625,440.07
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	4,902,864.27		4,902,864.27
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		401,564.00	401,564.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		4,902,864.27	401,564.00	5,304,428.27
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		6,321,011.80	0.00	6,321,011.80

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy

CDS #: 37680986116776

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$		0.00
b. <u>NONE</u>			0.00
c. <u>NONE</u>			0.00
d. <u>NONE</u>			0.00
e. <u>NONE</u>			0.00
f. <u>NONE</u>			0.00
g. <u>NONE</u>			0.00
h. <u>NONE</u>			0.00
i. <u>NONE</u>			0.00
j. <u>NONE</u>			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 <u>0.00</u>
b. Noncertificated Salaries	2000-2999 <u>0.00</u>
c. Employee Benefits	3000-3999 <u>0.00</u>
d. Books and Supplies	4000-4999 <u>0.00</u>
e. Services and Other Operating Expenditures	5000-5999 <u>0.00</u>
TOTAL COMMUNITY SERVICES EXPENDITURES	<u><u>0.00</u></u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy

CDS #: 37680986116776

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	<u>13,888,277.23</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>401,122.47</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>13,487,154.76</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>126,950.36</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 13,360,204.40</u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Classical Academy High
CDS #: 37681060111195
Charter Approving Entity: Escondido Union High
County: San Diego
Charter #: 0759

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Roxy Travers</u> Name	<u>Amanda Phillips</u> Name	<u>Carmen Coniglio</u> Name
<u>Financial Accounting & Data Support Mgr</u> Title	<u>Assistant Superintendent, Business Service</u> Title	<u>Chief Financial Officer</u> Title
<u>858-295-6700</u> Telephone	<u>760-291-3210</u> Telephone	<u>760-520-6708</u> Telephone
<u>roxanna.travers@sdcoe.net</u> Email address	<u>aphillips@euhsd.org</u> Email address	<u>cconiglio@classicalacademy.com</u> Email address

To the entity that approved the charter school:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed
Name: Carmen Coniglio Title: CFO

To the County Superintendent of Schools:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed
Name: _____ Title: _____

To the Superintendent of Public Instruction:

(X) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy High

CDS #: 37681060111195

Charter Approving Entity: Escondido Union High

County: San Diego

Charter #: 0759

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	4,672,019.00		4,672,019.00
Education Protection Account State Aid - Current Year	8012	2,106,874.00		2,106,874.00
State Aid - Prior Years	8019	(10,656.00)		(10,656.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	5,640,828.00		5,640,828.00
Other LCFF Transfers	8091, 8097	3,953.00		3,953.00
Total, LCFF Sources		12,413,018.00	0.00	12,413,018.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182		168,105.00	168,105.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		273,531.45	273,531.45
Total, Federal Revenues		0.00	441,636.45	441,636.45
3. Other State Revenues				
Special Education - State	StateRevSE		935,090.00	935,090.00
All Other State Revenues	StateRevAO	318,688.08	233,766.19	552,454.27
Total, Other State Revenues		318,688.08	1,168,856.19	1,487,544.27
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	822,048.76		822,048.76
Total, Local Revenues		822,048.76	0.00	822,048.76
5. TOTAL REVENUES		13,553,754.84	1,610,492.64	15,164,247.48
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	3,604,560.65	499,949.51	4,104,510.16
Certificated Pupil Support Salaries	1200	281,245.20	240,604.82	521,850.02
Certificated Supervisors' and Administrators' Salaries	1300	479,095.79	35,291.69	514,387.48
Other Certificated Salaries	1900	28,392.43	82,211.88	110,604.31
Total, Certificated Salaries		4,393,294.07	858,057.90	5,251,351.97
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	341,129.93	134,226.50	475,356.43
Noncertificated Support Salaries	2200	350,084.11		350,084.11
Noncertificated Supervisors' and Administrators' Salaries	2300	243,260.84		243,260.84
Clerical, Technical and Office Salaries	2400	604,095.97	49,113.84	653,209.81
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		1,538,570.85	183,340.34	1,721,911.19

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy High

CDS #: 37681060111195

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	666,813.34	118,153.27	784,966.61
PERS	3201-3202	452,928.39	62,103.53	515,031.92
OASDI / Medicare / Alternative	3301-3302	217,991.49	33,579.93	251,571.42
Health and Welfare Benefits	3401-3402	614,276.46	74,214.11	688,490.57
Unemployment Insurance	3501-3502	0.88	5.65	6.53
Workers' Compensation Insurance	3601-3602	91,896.30	16,051.92	107,948.22
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		2,043,906.86	304,108.41	2,348,015.27
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	1,107.66	32,342.90	33,450.56
Books and Other Reference Materials	4200	4,574.34	4,903.74	9,478.08
Materials and Supplies	4300	86,762.07	74,045.71	160,807.78
Noncapitalized Equipment	4400	39,587.32	142,669.04	182,256.36
Food	4700			0.00
Total, Books and Supplies		132,031.39	253,961.39	385,992.78
5. Services and Other Operating Expenditures				
Subagreements for Services	5100		29,769.52	29,769.52
Travel and Conferences	5200	15,802.01	5,505.14	21,307.15
Dues and Memberships	5300	26,373.03	500.00	26,873.03
Insurance	5400	137,521.82		137,521.82
Operations and Housekeeping Services	5500	317,745.03		317,745.03
Rentals, Leases, Repairs, and Noncap. Improvements	5600	269,367.52	1,490.27	270,857.79
Transfers of Direct Costs	5700-5799	(14,000.00)	14,000.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,631,500.71	277,326.95	1,908,827.66
Communications	5900	93,902.34	7,350.97	101,253.31
Total, Services and Other Operating Expenditures		2,478,212.46	335,942.85	2,814,155.31
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	81,228.60		81,228.60
Total, Capital Outlay		81,228.60	0.00	81,228.60
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(12,927.12)	12,927.12	0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		(12,927.12)	12,927.12	0.00
8. TOTAL EXPENDITURES		10,654,317.11	1,948,338.01	12,602,655.12

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy High

CDS #: 37681060111195

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,899,437.73	(337,845.37)	2,561,592.36
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	8,489.05	429,830.84	438,319.89
2. Less: Other Uses	7630-7699	429,830.84	8,489.05	438,319.89
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(306,652.80)	306,652.80	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(727,994.59)	727,994.59	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		2,171,443.14	390,149.22	2,561,592.36
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	2,915,572.52	124,005.21	3,039,577.73
b. Adjustments/Restatements	9793, 9795	459,719.82	(514,154.43)	(54,434.61)
c. Adjusted Beginning Fund Balance /Net Position		3,375,292.34	(390,149.22)	2,985,143.12
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		5,546,735.48	0.00	5,546,735.48
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	5,546,735.48		5,546,735.48
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	0.00	0.00	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy High

CDS #: 37681060111195

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	967,900.57	431,081.00	1,398,981.57
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	2,349,615.88		2,349,615.88
In Revolving Fund	9130	1,200.00		1,200.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	4,212,007.22		4,212,007.22
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	72,640.17		72,640.17
7. Other Current Assets	9340	46,387.10		46,387.10
8. Capital Assets (accrual basis only)	9400-9489	1,679,106.76		1,679,106.76
9. TOTAL ASSETS		9,328,857.70	431,081.00	9,759,938.70
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	3,782,122.22		3,782,122.22
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		431,081.00	431,081.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		3,782,122.22	431,081.00	4,213,203.22
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		5,546,735.48	0.00	5,546,735.48

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy High

CDS #: 37681060111195

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 <u>0.00</u>
b. Noncertificated Salaries	2000-2999 <u>0.00</u>
c. Employee Benefits	except 3801- <u>0.00</u>
d. Books and Supplies	4000-4999 <u>0.00</u>
e. Services and Other Operating Expenditures	5000-5999 <u>0.00</u>
TOTAL COMMUNITY SERVICES EXPENDITURES	<u><u>0.00</u></u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy High

CDS #: 37681060111195

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	<u>12,602,655.12</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>441,636.45</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>12,161,018.67</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>81,228.60</u>
 TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	 <u>\$ 12,079,790.07</u>

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Classical Academy Vista
CDS #: 37103710138404
Charter Approving Entity: San Diego County Office of Education
County: San Diego
Charter #: 2016

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Roxy Travers</u> Name	<u>Kristin Armatis</u> Name	<u>Carmen M. Coniglio</u> Name
<u>Financial Accounting and Data Support Mgr</u> Title	<u>Senior Director, Charter Schools</u> Title	<u>Chief Financial Officer</u> Title
<u>858-295-6700</u> Telephone	<u>858-295-6665</u> Telephone	<u>760-520-6708</u> Telephone
<u>melanie.baier@sdcoe.net</u> Email address	<u>kristin.armatis@sdcoe.net</u> Email address	<u>cconiglio@classicalacademy.com</u> Email address

To the entity that approved the charter school:

(☒) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed
Name: Carmen M. Coniglio Title: CFO

To the County Superintendent of Schools:

(☒) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed
Name: _____ Title: _____

To the Superintendent of Public Instruction:

(☒) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy Vista

CDS #: 37103710138404

Charter Approving Entity: San Diego County Office of Education

County: San Diego

Charter #: 2016

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,486,502.00		2,486,502.00
Education Protection Account State Aid - Current Year	8012	102,784.00		102,784.00
State Aid - Prior Years	8019	(3,511.00)		(3,511.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,741,557.00		1,741,557.00
Other LCFF Transfers	8091, 8097	23,229.00		23,229.00
Total, LCFF Sources		4,350,561.00	0.00	4,350,561.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182		67,057.00	67,057.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		29,882.00	29,882.00
Total, Federal Revenues		0.00	96,939.00	96,939.00
3. Other State Revenues				
Special Education - State	StateRevSE		404,958.00	404,958.00
All Other State Revenues	StateRevAO	111,920.83	88,703.99	200,624.82
Total, Other State Revenues		111,920.83	493,661.99	605,582.82
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	34,286.80		34,286.80
Total, Local Revenues		34,286.80	0.00	34,286.80
5. TOTAL REVENUES		4,496,768.63	590,600.99	5,087,369.62
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,509,025.30	189,504.72	1,698,530.02
Certificated Pupil Support Salaries	1200	63,024.02	157,386.25	220,410.27
Certificated Supervisors' and Administrators' Salaries	1300	121,907.02	15,407.12	137,314.14
Other Certificated Salaries	1900	119,414.56	86,461.88	205,876.44
Total, Certificated Salaries		1,813,370.90	448,759.97	2,262,130.87
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	20,852.35	82,807.67	103,660.02
Noncertificated Support Salaries	2200	82,081.39		82,081.39
Noncertificated Supervisors' and Administrators' Salaries	2300	39,253.68		39,253.68
Clerical, Technical and Office Salaries	2400	181,114.71		181,114.71
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		323,302.13	82,807.67	406,109.80

**CHARTER SCHOOL UNAUDITED ACTUALS
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July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy Vista

CDS #: 37103710138404

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	318,519.47	70,994.38	389,513.85
PERS	3201-3202	81,833.48	14,984.94	96,818.42
OASDI / Medicare / Alternative	3301-3302	52,118.96	11,747.09	63,866.05
Health and Welfare Benefits	3401-3402	209,202.07	54,225.78	263,427.85
Unemployment Insurance	3501-3502		3.22	3.22
Workers' Compensation Insurance	3601-3602	33,042.09	8,310.34	41,352.43
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		694,716.07	160,265.75	854,981.82
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	178,329.63	52,022.99	230,352.62
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	28,102.40	6,080.93	34,183.33
Noncapitalized Equipment	4400	23,250.90	51,729.73	74,980.63
Food	4700			0.00
Total, Books and Supplies		229,682.93	109,833.65	339,516.58
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	5,717.28	3,365.55	9,082.83
Dues and Memberships	5300	9,572.99	250.00	9,822.99
Insurance	5400	35,738.10		35,738.10
Operations and Housekeeping Services	5500	72,885.03	1,991.47	74,876.50
Rentals, Leases, Repairs, and Noncap. Improvements	5600	459,785.78		459,785.78
Transfers of Direct Costs	5700-5799	(30,000.00)	30,000.00	0.00
Professional/Consulting Services and Operating Expend.	5800	192,611.41	56,459.69	249,071.10
Communications	5900	31,451.12	3,654.57	35,105.69
Total, Services and Other Operating Expenditures		777,761.71	95,721.28	873,482.99
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	8,295.25		8,295.25
Total, Capital Outlay		8,295.25	0.00	8,295.25
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(1,382.00)	1,382.00	0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		(1,382.00)	1,382.00	0.00
8. TOTAL EXPENDITURES		3,845,746.99	898,770.32	4,744,517.31

**CHARTER SCHOOL UNAUDITED ACTUALS
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July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy Vista

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Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		651,021.64	(308,169.33)	342,852.31
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	1,976.44	8,769.36	10,745.80
2. Less: Other Uses	7630-7699	8,769.36	1,976.44	10,745.80
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(286,529.49)	286,529.49	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(293,322.41)	293,322.41	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		357,699.23	(14,846.92)	342,852.31
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,055,570.05	17,589.84	1,073,159.89
b. Adjustments/Restatements	9793, 9795	37,551.63	(2,742.92)	34,808.71
c. Adjusted Beginning Fund Balance /Net Position		1,093,121.68	14,846.92	1,107,968.60
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,450,820.91	0.00	1,450,820.91
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	1,450,820.91	0.00	1,450,820.91
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	0.00	0.00	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
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July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy Vista

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Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	201,974.56	84,176.79	286,151.35
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	836,778.12		836,778.12
In Revolving Fund	9130	500.00		500.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,108,142.03	259,811.25	1,367,953.28
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	129,802.18		129,802.18
7. Other Current Assets	9340	37,076.54		37,076.54
8. Capital Assets (accrual basis only)	9400-9489	244,108.07		244,108.07
9. TOTAL ASSETS		2,558,381.50	343,988.04	2,902,369.54
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	1,107,560.59	343,988.04	1,451,548.63
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		1,107,560.59	343,988.04	1,451,548.63
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,450,820.91	0.00	1,450,820.91

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy Vista

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L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits except 3801-	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Classical Academy Vista

CDS #: 37103710138404

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	<u>4,744,517.31</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>96,939.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,647,578.31</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	<u>8,295.25</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 4,639,283.06</u>