



Public Board of Directors Meeting

The Classical Academy, Inc. TK-12th Grade

**Tuesday, December 10, 2019 at
Classical Academy High School
209 E. Pennsylvania Avenue, CA 92025**

Governance and Transparency Training 1:00 pm to 3:00 pm

Board Meeting at 3:30 pm

AGENDA

All agenda items apply to The Classical Academy, Classical Academy Middle, Classical Academy Vista, and Classical Academy High School. 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 Reardon, Board President | |
| 2 | Student Voice: Update on Activities | Luke Mizel, ASB President at CAHS | |
| 3 | Principal Voice: Campus Updates | Kenna Molina, Jennifer Morrow, Kirstin Lasto, Dr. Stacey Perez, Dana Moen | |
| 4 | Written / Oral Correspondence (2 minutes) | | |
| 5 | Consent Agenda A. Review and Approval of Past Minutes 1) Meeting of 9/10/2019 2) Meeting of 10/21/2019 3) Meeting of 11/08/2019 B. School Enrollment C. Policy for Independent Study D. TK-8 Dress Code E. Special Ed Fund Transfers F. CalSTRS Audit | Mark Reardon, Board President | Yes |
| New Business | | | |
| 6 | Treasurer's Report • Financial Update | Chris Thibodeau, Comptroller | Yes |
| 7 | Academic Update Presentation | Dave Meyer, CAO | Yes |
| 8 | Use of Medicinal Cannabis | Cameron Curry, CEO | Yes |
| 9 | Classical Academy High School Name | Cameron Curry, CEO | No |
| 10 | Board Governance: • Brown Act & Governance Training | Cameron Curry, CEO | Yes |



Board of Directors Meeting BOARD AGENDA

| # | Agenda Item | Presenter | Action Item |
|----|--|-------------------------------|-------------|
| 11 | Adjournment of Public Meeting Next Meeting: Tuesday, February 25, 2020 at Coastal Academy TK-8 | Mark Reardon, Board President | |



THE CLASSICAL ACADEMY

| BOARD OF DIRECTORS | | | |
|------------------------|---|---------------|---------|
| Date | September 10, 2019 | Call to Order | 3:30 pm |
| Board Members Present: | Mark Reardon, Patricia Huerta, Paul Donovan, Mark Donar, and Angie Mosteller | | |
| Board Members Absent: | None | | |
| Via Teleconference: | None | | |
| Speakers Present: | Kenna Molina, Jennifer Morrow, Kirstin Lasto, Dana Moen, Dr. Stacey Perez, Chris Thibodeau, David Meyer, Sejal Majithia, Cameron Curry, Sonia Ryan, Laura Hughes, and Russell Grant | | |
| Note taker: | Sonia Ryan | | |

Agenda for September 10, 2019

1. Roll Call/Meeting Opening

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

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

2.-4. Student and Employee Activities

2. Student's Voice: Update on Activities - Classical Academy High School ASB President Luke Mizel - Absent

3. Principal's Voice:

Kenna Molina, Principal for TCA, kicked the year off with their theme "Roaring into the 20s". They have 15 new employees, including C'lectives teachers, SPED Aides, and Student Supervisors. They were able to absorb two open positions through a reorganization. Improvements have been made in Professional Learning Communities (PLC), while focusing on improvements in Math. They are fostering a love for reading among the team and students. This year they saw the need to add more layers of social/emotional learning and are excited to start the Ability Awareness Program. They have replaced Monday Labs with Monday Fundays. Six times this year, families will be invited to campus with opportunities for students to explore art, music, physical activities, and more.



THE CLASSICAL ACADEMY

Jennifer Morrow, Principal for CAMS, gave an overview on data that continues to show English Language Arts (ELA) as an area of strength, Math needing improvement, and success with The Summit Program, PLC, WIN (What I need), and student feedback.

Kirstin Lasto, Principal for TCA Vista, is celebrating that all classes are showing improvement in English and Math; some up to 12%. Math continues to be an area to focus on improvement. Working toward all students learning Focus on Essential and Scaffolding for those working below grade-level. Meetings are focused around selected standards and student data. Continuing to work on incorporating WIN time in their schedule.

Dana Moen, Principal for CAHS, is evaluating why their Smarter Balanced Assessments (SBAC) fluctuated in math and decreased in ELA. Their AP, SAT, PSAT scores remain consistently strong, with 80% of the 300 students who took the AP test passing. PSAT scores increased from 2017-2018. The A-G rate climbed from 34% to 64% over the past six years. In 2018, students ranked the fourth highest in college readiness based on SAT scores. More students are applying for college than ever before, with 85% attending within one year of graduation. Students are being accepted at the toughest universities, including Stanford, UCLA, UCSD, UC Berkeley, UC Davis, Georgetown University, NYU, Pepperdine, Rice University, USC, Southern Methodist University, United States Merchant Marine Academy, Colorado School of Mines, Embry-Riddle Aeronautical University, and Emory. More students than ever are in Career and Technical Education classes, such as Woodshop, New Media, Audio Visual Production, Digital Design, and Stagecraft.

Dr. Stacey Perez, Principal for CAO, has moved their program to three-days a week, where 90% of students are onsite and taking workshops. Implemented Parent Power Hours and Student Office Hours to help guide parent and student understanding and progress, as well as strengthen the parent partnership. Math and Reading Foundation classes are being used as an intervention strategy for students not meeting grade level standards. Four department leads and Stacey will begin PLC training in November. CAO has students take MAP assessments in the fall and spring to track academic growth through the use of the Summit Learning platform. The platform is closely monitored to make data driven decisions in the programming. In addition, data is being used from PSAT, AP classes, college acceptance rates, and dual enrollment to track student progress. Stacey became a Summit Fellow, recently training 2,510 teachers and administrators for Summit. Received a \$114,500 grant from the Girard Foundation to expand the new STEM building and CTE offerings.

4. 20 Years of Service Recognition – Chief Executive Officer Cameron Curry, presented Anita Manata with a gift in recognition for her 20 years of service with The Classical Academies.



THE CLASSICAL ACADEMY

5. Correspondence

Written: None Presented

Oral:

- Lynn Fauth, Grandfather of student at CAH, spoke in opposition to Transgender Policy and Procedure.
- Norienne Saign, Mother of same Student at CAH, also spoke in opposition to Transgender Policy and Procedure.
See Agenda Item #12

6. Consent Agenda

A. Review and Approval of Past Minutes

- i. Meeting of 5/21/19
- ii. Meeting of 7/3/19

B. School Enrollment

| Motion | Moved | Second | Vote | Passed | Denied |
|---|-------|--------|------|--------|--------|
| Motion to approve contents of the Consent Agenda, with the exception of Enrollment. | Patty | Paul | 5-0 | ✓ | |

| | | | | | |
|---|---------|------|-----|---|--|
| Motion to approve the School Enrollment report. | Mark D. | Paul | 5-0 | ✓ | |
|---|---------|------|-----|---|--|

New Business

7. Treasurer's Report

Chris Thibodeau, Comptroller, provided a financial update: Statement of Finance Position and Statement of Activities for all school sites, which included details on Budget Summaries, ADA Revenue, Budget Assumptions, Enrollment, Budget Plan to State Realities, and a New Financial Statement Pronouncement.

| Motion | Moved | Second | Vote | Passed | Denied |
|---|-------|--------|------|--------|--------|
| Motion to accept the Financial update as presented. | Paul | Angie | 5-0 | ✓ | |

Chris also provided an overview on the ECAA Loan for \$585,565 for the CAHS Solar project, Russell Grant was able to secure.



THE CLASSICAL ACADEMY

| Motion | Moved | Second | Vote | Passed | Denied |
|---|-------|--------|------|--------|--------|
| Motion to adopt the ECAA Loan for \$585,565 for CAHS Solar presented. | Paul | Angie | 5-0 | ✓ | |

8. Academic Update

Dave Meyer, Chief Academic Officer, provided an Academic Assessment and Data update for all school sites, which included Smarter Balanced Assessments, results for K-12 English Language Arts and Mathematics, the California Science Test, and NWEA Map Testing (Testing for English and Math benchmark and growth testing).

Information only.

9. Student Lunch Program Update

Sejal Majithia, Director of Compliance, provided an update on the State mandated student lunch program, which began this school-year 2019/2020, at each of our seven school sites. Students now have daily, free, and/or reduced-price meals if they qualify and if not, may purchase a regular-price meal. Organization-wide, 575 students qualify for free or reduced meal, which is about 12% of our student population. To date, 443 have registered, with 338 purchasing a regular meal, 19 purchasing a reduced meal, and 89 receiving a daily, free meal.

10. Board Governance

Mark Reardon clarified that Angie Mosteller is on the TCA Board of Directors and Cameron Curry is not. Cameron gave the Board Members the opportunity to state if they would like to stay in the position they are in or make a change. Mark Donar requested to switch positions with Paul Donovan.

Cameron notified the Board that The Classical Academy, Inc. Brown Act and Governance training will be held on December 10th, at CAHS, 207 E. Pennsylvania Avenue, in Escondido.

| Motion | Moved | Second | Vote | Passed | Denied |
|--|-------|--------|------|--------|--------|
| Motion to appoint Mark Donar to the position of Secretary and Paul Donovan the position of Member At Large for The Classical Academy, Inc. | Patty | Angie | 5-0 | ✓ | |



THE CLASSICAL ACADEMY

11. JumpStart Parent Education Conference Update

Sonia Ryan, Director of Administration, shared a JumpStart recap. This year, over 60 breakout sessions were held, including a few Ted Talks, again at the California Center of the Arts Escondido and at Classical Academy High School. The keynote speaker was our own Mark Reardon, who spoke on the Raising Accountable, Responsible, and Courageous Children at our Keynote, a Workshop titled "Put Your Oxygen Mask on First", and on Intentional Parenting at our Closing Session. In addition, Mark did a podcast sent to all our families beforehand, all at no cost to the organization.

Whova (an event app) was used for the third year and had 92% download rate. This year parents were looking for the details on Whova before the program was complete, which showed a lot of excitement in advance of the event.

We are waiting on two more donations and one bill...Estimating \$30,410 in donations, which after expenses will bring \$9,332 in profit.

According to the parent survey, 88% said JumpStart 2019 met or exceed their expectations.

Information only.

12. Transgender Procedures

Laura Hughes, Lead Counselor, provided information on the Transgender Procedure Policy, which is mandated to go into effect 1/1/2020, in accordance with Assembly Bill 1266. See Agenda Correspondence: Oral.

| Motion | Moved | Second | Vote | Passed | Denied |
|---|---------|--------|------|--------|--------|
| Motion to adopt the Transgender Policy and Procedure. | Mark R. | Patty | 5-0 | ✓ | |

13. Contract Review & Approval: Escondido Education COMPACT

Cameron presented the Contractual Agreement between Classical Academy High School and Escondido Education Compact for review and Board member approval. Patty gave the Board an overview of the program then left the room for the vote.

Mark D. asked that in the future, Patty's name not be on the contract.



THE CLASSICAL ACADEMY

| Motion | Moved | Second | Vote | Passed | Denied |
|--|---------|--------|------|--------|--------|
| Motion to adopt the Contractual Agreement between Classical Academy High School and Escondido Education Compact, with one revision, to change the contract signature from Patty Huerta to another individual at Compact. | Mark D. | Angie | 4-0 | ✓ | |

14. Sports Agreement with Escondido Union School District and CAHS

Dana Moen, Principal of CAHS, gave an update on the Athletic Field Agreement between CAHS and Escondido Union School District for review and requested approval, which will serve ~200 of our students after school hours and other timeframes as requested. Dana explained this is their 10th year of CIF sports and they have found students who are part of a team thrive in school and in life. Currently, they rent facilities from the City of Escondido, EUHSD, EUSD, with EUSD always providing an athletic field at no cost. The downside of this arrangement is consistently poorly maintained facilities and getting bumped for other activities. The Del Dios Renovation Bond also forced CAHS to look for another field for football, lacrosse, track and field, and band.

Proposing a Hidden Valley Middle School (HVMS) Athletic Field and Track Improvement Agreement: The EUSD provides New Irrigation, Mowing, Water, Fertilization, Project Oversight and CAHS provides funding for leveling the track and field and laying new sod, totaling \$100,000, with help from the NCEF. Half was raised last year. CAHS will use the field every day after HVMS normal school hours. This will serve over 200 high school athletes (football, soccer, lacrosse, track and field, and band). This agreement shows our commitment to the safety for our student athletes and to being a great partner with the EUSD. This agreement can only be terminated by both parties.

Information Only.

Summer Project Overview

Russell Grant, Chief Operations Officer, gave an overview of Classical Academies' summer projects, which included water penetration repair, sidewalk installation and replacing, and renovating the playground and field at TCA; stucco and wall repairs and dance floor installation at Classical Academy High School; new carpet on the second floor and lighting, and painting throughout Classical Academy Online; new shade structures, paid for through the One Day for



THE CLASSICAL ACADEMY

Education NCEF Campaign, at Classical Academy Middle School; and a new sidewalk and fresh sod and the creation of an online space at TCA Vista.

Information only.

Adjournment

Meeting Adjourned at 6:00 pm.

Next regularly scheduled meeting is Tuesday, December 10, 2019, at 3:30 pm, at Classical Academy High School, 207 E. Pennsylvania Avenue, Escondido.

CERTIFICATE OF SECRETARY

I certify that I am the duly elected Secretary of The Classical Academy, a California nonprofit public benefit corporation; that these minutes, consisting of seven (7) pages are the minutes of the meeting of the Board of Directors held on September 10, 2019.

Secretary

Date



THE CLASSICAL ACADEMIES

- ESCONDIDO | VISTA | OCEANSIDE | ONLINE -

Board Meeting – October 21, 2019

Meeting Minutes

Members Present:

Mark Donar, Paul Donovan, Patty Huerta, Mark Reardon, and Angie Mosteller

Employees Present:

Jalyn Hall and Cameron Curry

Topics Discussed:

California Dashboard:

Jalyn Hall detailed the local indicators we are entering into the California School Dashboard for The Classical Academy, Coastal Academy, Classical Academy Vista, and Classical Academy High School. These requirements are due by November 1, 2019 by the Department of Education. Within the 7 priorities the Board gave feedback and agreed on what was to be used moving forward.

Motion to Accept: Mark Reardon

Second by: Patty Huerta

Motion Passed: 5 to 0

Meeting Adjourned

2:23 pm



THE CLASSICAL ACADEMIES

- ESCONDIDO | VISTA | OCEANSIDE | ONLINE -

Board Minutes for November 8, 2019

1:00 pm

The Classical Academy, Inc.

Members Present: Patty Huerta, Angie Mosteller, Mark Reardon, Paul Donavon,
Mark Donar

Team Present: Melissa Morey, Cameron Curry

The Board convened to discuss the need to open (1) new bank account to receive employee contributions monthly that align with their flexible spending accounts.

Motion to open a bank account for The Classical Academy, Inc.

Mark Reardon

Paul Donovan 2nd

Motion Passes

Meeting adjourned 1:10 pm.

The Classical Academy TK-12 Enrollment

December 2019

| Enrollment Period- December 1, 2019 | | | | | |
|-------------------------------------|-------|------|-----------|-----|------|
| Grades | TCA | CAMS | TCA Vista | CAO | CAHS |
| TK | 20 | 0 | 3 | 0 | 0 |
| K | 118 | 0 | 52 | 0 | 0 |
| 1 | 105 | 0 | 45 | 0 | 0 |
| 2 | 129 | 0 | 41 | 0 | 0 |
| 3 | 135 | 0 | 56 | 0 | 0 |
| 4 | 118 | 0 | 51 | 0 | 0 |
| 5 | 126 | 0 | 57 | 0 | 0 |
| 6 | 166 | 0 | 64 | 0 | 0 |
| 7 | 68 | 141 | 64 | 0 | 0 |
| 8 | 79 | 142 | 87 | 0 | 0 |
| 9 | 0 | 0 | 0 | 80 | 221 |
| 10 | 0 | 0 | 0 | 108 | 223 |
| 11 | 0 | 0 | 0 | 113 | 218 |
| 12 | 0 | 0 | 0 | 78 | 227 |
| Total | 1,064 | 283 | 520 | 379 | 889 |
| Adopted Budget | 1,050 | 275 | 510 | 380 | 870 |
| Variance | 14 | 8 | 10 | -1 | 19 |
| 12/1/19 | | | | | |



THE CLASSICAL ACADEMIES

- ESCONDIDO | VISTA | OCEANSIDE | ONLINE -

Board Report

Policy for Independent Study Review

Background:

Classical Academy Charter School, Inc. is 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 to support the independent study program. Annually the Governing Board reviews this policy.

Report:

The policy for independent study is unaltered in form and substance with the required updates of - stating the new school year and school start/end dates.

The policy contains the required elements as stated by the California Department of Education (COE). This policy covers The Classical Academy (TK-8), Classical Academy Middle School (7-8), Classical Academy Vista (TK-8), and Classical Academy High School (9-12).

Action Required by the Board:

It is the recommendation to approve the policy by the Board. I have attached the draft policy for your review, discussion and approval.

Sejal Majithia
Director of Compliance

December 10, 2019



The Classical Academy, Inc. (Elementary) Board Policy 2019-2020 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 A Track or B Track

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 8th grade. Class sizes are limited to a 20 student maximum and are taught by credentialed teachers.

Option 2: Three-Day Middle School M Track or Summit Learning

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. Class sizes are limited to a 25 student maximum and are taught by credentialed teachers.

Option 3: Five-Day C Track or Independent Study or Online

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.

Board Policy – Independent Study

To provide families the option of participating in the educational program that is offered at The Classical Academy, the governing board has adopted the following policy and procedures for independent study.

The Classical Academy shall not be eligible to receive apportionments for independent study by pupils, regardless of age, unless it has adopted written policies, pursuant to rules and regulations adopted by the Superintendent of Public Instruction for the state of California, that include, but are not limited to, all of the following listed in Education Code 51747:

- (a) The maximum length of time, by grade level and type of program, that may elapse between the time an independent study assignment is made and the date by which the pupil must complete the assigned work.
- (b) The number of missed assignments that will be allowed before an evaluation is conducted to determine whether it is in the best interests of the pupil to remain in independent study, or whether he or she should return to the regular school program. A written record of the findings of any evaluation made pursuant to this subdivision shall be maintained in the pupil's permanent record.
- (c) A requirement that a current written agreement for each independent study pupil shall be maintained on file including, but not limited to, all of the following:
 - (1) The manner, time, frequency, and place for submitting a pupil's assignments and for reporting his or her progress.
 - (2) The objectives and methods of study for the pupil's work, and the methods utilized to evaluate that work.
 - (3) The specific resources, including materials and personnel, which will be made available to the pupil.
 - (4) A statement of the policies adopted pursuant to subdivisions (a) and (b) regarding the maximum length of time allowed between the

assignment and the completion of a pupil's assigned work, and the number of missed assignments allowed before an evaluation of whether or not the pupil should be allowed to continue in independent study.

- (5) 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.
- (6) 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.
- (7) 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.
- (8) (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.
- (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.

This charter school 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).

Maximum Length of Time & Number of Missed Assignments

- 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 weeks.
- Students must complete work assigned in all core subject areas to continue in the program. If the student does not complete 80% or (4) or more assignments in a core subject area an evaluation is conducted to determine whether it is in the best interest of the pupil to remain in independent study. A written record (Accountability Plan/Alert) of the findings will be prepared by the teacher and reviewed by the Principal of any evaluation made pursuant to this subdivision shall be maintained in the pupil's permanent record.

Implementation Timelines and Forms

The Classical Academy has an Independent Study Agreement that is filled out every school year for each student enrolled in the program. Our practice is to meet with TK-8th grade students every 6 weeks to review outcomes and to collect work samples. Work samples can be submitted in the following formats: original, photocopy, or image.

The Independent Study Agreement stipulates the manner, time, frequency and place for submitting a student's assignments. (The objectives and methods of study, the specific resources available, the assignments due dates, and the dates that the agreement is valid are included in the subsidiary agreement, the Assignment Work Record).

- o The supervising teacher fills out this form with the student and parent prior to enrollment. No ADA credit is given until this form is filled out and signed.

The Classical Academy has a Parent and Student Responsibilities Agreement that outlines the school's expectations for parents and students in the completion of the school program.

- o The supervising teacher fills out this form with the parent and student prior to enrollment.

The Classical Academy has an Assignment and Work Record form (subsidiary agreement) that provides the objectives and methods of study, the specific resources available, the assignment due dates, and the dates that the agreement is valid.

- o The supervising teachers use this form, in conjunction with the student learning management system and other resources to outline the assignments for each reporting period. Parents have access to the assignments and online gradebook through the student learning management system and the student information system.

The Independent Study Agreement, Parent and Student Responsibilities Agreement, and sample Student Assignment and Work Record are attached to this policy for review.

The school will make the appropriate adjustments annually to all forms to ensure that we are in compliance with all state laws that govern The Classical Academy in offering independent study.

This policy regarding Independent Study was discussed and adopted at the **Tuesday, December 10, 2019** governing board meeting for The Classical Academy, Inc.

Motion to accept:

Second to the motion:

Vote: Ayes
 Nays
 Absent

Motion Passes: Yes No



Classical Academy Master Agreement for Independent Study

Student: Dent, Stu
Student Number: 12751
Address: 144 W Woodward Ave
Location: Escondido, CA 92025
1st Phone Number:
DOB: 09/01/2000
Program Placement: General Education

Contract Term: Full Year
Beginning Date: 08/22/2019
End Date: 06/05/2020
Year: 2019 - 2020
2nd Phone Number:
Grade Level: 8
School for Classroom Option: Escondido Union

Objective:

- The major objective for the duration of this agreement is to enable the student to progress at their ability level with assigned work in order to meet The Classical Academy's grade level standards and advance to the following grade level.

Methods of Study:

- Student Assignment and Work Record Forms and online resources will include additional descriptions of the major objectives and activities of the course of study covered by the agreement and the methods for evaluating student work.

Methods of Evaluation:

- Academic evaluations of the work will be made on the same basis as is utilized in the regular classroom for similar work.
- Academic evaluations of the work will be made by student conferences, work samples and/or tests. The Classical Academies do not teach sectarian or denominational doctrine directly or indirectly to students attending the charter school.

Resources:

- The Classical Academy will provide a credentialed teacher, instructional materials, and other necessary items and resources as specified for each assignment in the Student Assignment and Work Record Form and online resources.
- The school shall ensure the same access to all existing services and resources in the school in which the pupil is enrolled pursuant to Section 51748 as is available to all other pupils in the school.

Assignments:

- The supervising teacher will employ best practices to evaluate and review student work. The maximum length of time that may elapse between the date an assignment is made by the supervising teacher and the completion of the pupil's work is 6 weeks (or 9 weeks for 4-Day Program), unless prior arrangements have been made in accordance with The Classical Academy policy. If the student's meeting date changes, temporarily or permanently, the new day will be recorded on the Student Assignment and Work Record Form.
- All work assigned in relation to this independent study agreement, including a minimum of 15 course credits for grades 9-12, is detailed online as a subsidiary agreement to the Student Assignment and Work Record Form and will be available one week prior to beginning instruction. It is the parents' responsibility to obtain the work assignments either online or by arranging with the supervising teacher prior to the start date of assignments.
- Failure to complete all work assigned may lead to an Accountability Plan and/or Alert action in order to personalize learning for each student to meet their educational ability and/or needs.
- Failure to complete 80% or (4) assignments (a day's work) in a core subject area will result in an evaluation to determine whether it is in the best interest of the pupil to remain in independent study. A written record (Accountability Plan/Alert) of the findings will be prepared by the teacher and reviewed by the Principal.
- The student is to complete the subjects listed below. Subject objectives reflect the curriculum adopted by the The Classical Academy Board and are consistent with the school standards as outlined online, or in the subject/course descriptions. The specific objectives, methods of study, methods of evaluation, and resources for each assignment covered by this agreement will be described in the online course management system, which is part of this agreement. Any subsidiary agreement(s) are also part of this contract (ie. Student Assignment and Work Record Form).

9-12 Subjects Enrolled: See Attached

Grades TK-8:

- All students are enrolled in English Language Arts, Social Studies, Mathematics, and Science.

Additional Classes:

- If the student satisfactorily completes all of the above subjects before the ending date of the agreement, one or more subjects may be added to the agreement if the contract is re-signed and re-dated by the student and the teacher.

Independent Study Agreement Meeting Dates (Manner, Time, Frequency and Place):

- Supervising teacher will employ best practices to evaluate and review student work submitted. The following prescribes the manner, time, frequency and place for submitting a student's assignments and reporting student progress:

[] 2-Day A Track or B Track

- 2-day workshop attendance at school site.
- Submission of assigned work every 6 weeks unless otherwise noted.
- 6-week evaluation conference unless prior arrangements have been made in accordance with The Classical Academy's policy. Evaluation will include but is not limited to: projects, written work, oral quizzes, and written assessments depending on the assignment. Paper and electronic documents may be presented. The conference will take place on the school campus unless otherwise noted.

Time: _____

Place: 2950 Bear Valley Parkway, Escondido, CA 92025, unless otherwise noted

[] 3-Day Middle School M Track or Summit Learning

- 3-day workshop attendance at school site.
- Weekly submission of assigned work unless otherwise noted.
- 6-week evaluation conference unless prior arrangements have been made in accordance with The Classical Academy's policy. Evaluation will include but is not limited to: projects, written work, oral quizzes, and written assessments depending on the assignment. Paper and electronic documents may be presented. The conference will take place on the school campus unless otherwise noted.

Time: _____

Place: 144 Woodward Ave, Escondido, CA 92025, unless otherwise noted

[] 5-Day C Track or Independent Study or Online

- Unit meetings with teachers.
- Submission of assigned work every 6 weeks unless otherwise noted.
- 6-week evaluation conference unless prior arrangements have been made in accordance with The Classical Academy's policy. Evaluation will include but is not limited to: projects, written work, oral quizzes, and written assessments depending on the assignment. Paper and electronic documents may be presented. The conference will take place on the school campus unless otherwise noted.

Time: _____

Place: 2950 Bear Valley Parkway, Escondido, CA 92025, or 144 Woodward Ave, Escondido, CA 92025, unless otherwise noted.

Independent Study is an optional educational alternative in which no pupil may be required to participate. Instruction may be provided for Section 48915 (expelled) or 48917 (suspended expulsion) students through independent study only if the student has the alternative of classroom instruction. Our signatures below indicate that we voluntarily participated in the establishment of this agreement and that we understand and accept our responsibilities in relation to this agreement as detailed above.

Student Signature

Date

Parent/Guardian/Caregiver Signature

Date

Supervising Teacher Signature

Date

Other Signature

Date

Other Signature

Date

Other Signature

Date

Other Signature

Date



Classical Academy Master Agreement Addendum

Student: Dent, Stu
Student Number: 12751
Address: 144 W Woodward Ave
Location: Escondido, CA 92025
1st Phone Number:
DOB: 09/01/2000
Program Placement: General Education

Contract Term: Full Year
Beginning Date: 08/22/2019
End Date: 06/05/2020
Year: 2019 - 2020
2nd Phone Number:
Grade Level: 8
School for Classroom Option: Escondido Union

This is an addendum to the original master agreement created for this student this semester for one of the following purposes (check one):

☐ The following shows an update to the current courses this student is attempting as of the latest date signed below. The term "Course Value" (CV) refers to the number of credits (secondary education) or weeks of work (elementary education) the student will attempt. Student and Supervising Teacher Signatures ARE required for this purpose.

☐ The purpose of this addendum to the original master agreement is to reflect a change in the student's Supervising Teacher.

☐ The purpose of this addendum to the original master agreement is to reflect a change in the Student's Grade Level.

☐ Other

Student Signature

Date

Supervising Teacher Signature

Date

Other Signature

Date



Classical Academy Acknowledgement of Responsibilities

Student: Dent, Stu
Student Number: 12751
Address: 144 W Woodward Ave
Location: Escondido, CA 92025
1st Phone Number:
DOB: 09/01/2000
Program Placement: General Education

Contract Term: Full Year
Beginning Date: 08/22/2019
End Date: 06/05/2020
Year: 2019 - 2020
2nd Phone Number:
Grade Level: 8
School for Classroom Option: Escondido Union

Objective:

- This agreement is to enable the student to successfully reach the objectives and complete the assignments identified in the Assignment and Work Record Form. With the support of the parent, the student will complete assignments on or before the due date.
- No more than 6 weeks may elapse between the date an assignment is made by the teacher and the completion of the student's work, unless prior arrangements have been made in accordance with school policy.

Commitments:

Student:

I understand that:

- I must follow the rules and abide by the policies in the Parent and Student Handbook.

I agree to:

- Be supervised by and meet regularly with my teacher.
- Complete my assigned work by its due date, as explained by my teacher and described in my written assignments.

Parent/Guardian:

I agree to the above conditions listed under Student. I also understand that:

- If my child has an individualized education program (IEP), the IEP must specifically provide for his or her enrollment in Independent Study.
- Cancellations of appointments will be made at least 24 hours in advance.
- It is my responsibility to provide any needed transportation for my child's scheduled meetings, field trips and any other travel covered by this agreement.
- My student must be actively engaged in assigned work or reading every school day.
- It is my responsibility to obtain work assignments by arranging for pick up with the supervising teacher prior to the start date of assignments.
- I am responsible for supervising my child while he or she is completing the assigned work and for ensuring submission of all completed assignments necessary for evaluation.
- The school does not endorse or support the sectarian teaching of students as part of the charter school program.
- I am liable for the cost of replacement or repair for lost, damaged, incomplete kits or unusable books and other school property checked out to my child.
- I acknowledge that I have read the school's Parent and Student Handbook, either online or in the school office, and agree to and abide by all school-wide expectations, policies, and procedures.

- I have read the TCA Acceptable Use Policy for Computers and the Bring Your Own Device Policy included in the Handbook and I agree to follow the rules and regulations of these policies to ensure the safe and appropriate use of computers, the Internet, and school technology.
- I agree that all school curriculum materials, including digital content, are to be used in our school lessons only and shall not be sold, re-distributed in any way, or posted in any other digital venue. I understand that all Teacher Edition materials are property of the school and I agree to return all Teacher Edition materials to the school at the completion of the academic year.

Agreement: We have read this agreement and hereby agree to all the conditions set forth within.

Student Signature

Date

Parent/Guardian/Caregiver Signature

Date

Teacher Signature

Date

Other Signature

Date



THE CLASSICAL ACADEMY

-ESCONDIDO-

2950 SOUTH BEAR VALLEY PARKWAY ESCONDIDO CA 92025

(760) 546-0101

WWW.CLASSICALACADEMY.COM

Assignment and Work Record for 2019-2020

| | | | |
|---------------------------|--|---|--|
| Student Name: | | Teacher Name: | |
| Learning Period: 3 | Learning Period Start Date: 11/18/19 | Learning Period End Date: 1/24/20 | |

Regular Appointments are required between the subject area teacher and student on the following schedule:

| | |
|-------------------|--|
| Frequency: | 1x/6 weeks starting course effective date |
| Time: | During class hours 8:00am-2:30pm |
| Place: | The Classical Academy 2950 Bear Valley Parkway Escondido, CA 92025 |

See course syllabus, and/or online course management system for a listing of course objectives, method of study, method of evaluation, description of major learning activities, study materials, computer-based instructional opportunities, and supplemental instructional support.

| Course and Student Start Date if different from above: | Teacher Comment: | | | Work Product Evaluation: | ADA if less than 100% | Sample Collected: | |
|--|------------------|----|-------|-----------------------------|--------------------------|----------------------|----|
| | Above | At | Below | | | Yes | No |
| Mathematics | | | | | | | |
| English Language Arts | | | | | | | |
| History/Social Studies | | | | | | | |
| Science | | | | | | | |

If student has less than 80% ADA an Accountability Plan or Accountability Alert is attached.

Supervising Teacher Signature:



Classical Academy Vista
Assignment and Work Record for 2019-2020

| | | | |
|---------------------------|--|---|--|
| Student Name: | | Teacher Name: | |
| Learning Period: 2 | Learning Period Start Date: 10-7-19 | Learning Period End Date: 11-15-19 | |

Regular Appointments are required between the subject area teacher and student on the following schedule:

Workshop A and B Frequency: 2x/week starting course effective date
Place: 4010 Mystra Way, Oceanside CA 92056

Time: During class hours
8:00am-3:30pm

Workshop C and Online Frequency: 1x/6 weeks starting course effective date
Place: 4010 Mystra Way, Oceanside CA 92056

Time: During scheduled conference

See course syllabus, and/or online course management system for a listing of course objectives, method of study, method of evaluation, description of major learning activities, study materials, computer-based instructional opportunities, and supplemental instructional support.

| Course and Student Start Date if different from above: | Teacher Comment: | | | Work Product Evaluation: | ADA if less than 100% | Sample Collected: | |
|--|------------------|----|-------|--------------------------|-----------------------|-------------------|----|
| | Above | At | Below | | | Yes | No |
| Mathematics | | | | | | | |
| English Language Arts | | | | | | | |
| History/Social Studies | | | | | | | |
| Science | | | | | | | |

If student has less than 80% ADA an Accountability Plan or Accountability Alert is attached.

| |
|---------------------------------------|
| Supervising Teacher Signature: |
|---------------------------------------|



Classical Academy Charter School, Inc. (High School)

Board Policy 2019-2020

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.

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 the following options:

Option 1: 4-Day Studio

Enrollment in this program incorporates attendance at four studios each week in addition to one day of home study assignments, taught by the parent/designee at home. Class sizes are an average of 25 students and are taught by credentialed teachers.

Option 2: 5-Day Online or Independent Study

This is a full-time independent study program where all instruction is provided online through the student learning management system (Online), or at home with the parent/designee working in partnership with a credentialed teacher (Independent Study). This program is for students in 9th through 12th grade.

Parents/designee and students will be supplied with curriculum that is equal to or exceeds the content and curriculum being used in the Studio option, or parents, working with a credentialed teacher, may select non-sectarian materials of their choice to support the home education of their child.

Board Policy – Independent Study

To provide families the option of participating in the educational program that is offered at The Classical Academy, the governing board has adopted the following policy and procedures for independent study.

The Classical Academy shall not be eligible to receive apportionments for independent study by pupils, regardless of age, unless it has adopted written policies, pursuant to rules and regulations adopted by the Superintendent of Public Instruction for the state of California, that include, but are not limited to, all of the following listed in Education Code 51747:

- (a) The maximum length of time, by grade level and type of program, that may elapse between the time an independent study assignment is made and the date by which the pupil must complete the assigned work.
- (b) The number of missed assignments that will be allowed before an evaluation is conducted to determine whether it is in the best interests of the pupil to remain in independent study, or whether he or she should return to the regular school program. A written record of the findings of any evaluation made pursuant to this subdivision shall be maintained in the pupil's permanent record.
- (c) A requirement that a current written agreement for each independent study pupil shall be maintained on file including, but not limited to, all of the following:
 - (1) The manner, time, frequency, and place for submitting a pupil's assignments and for reporting his or her progress.
 - (2) The objectives and methods of study for the pupil's work, and the methods utilized to evaluate that work.
 - (3) The specific resources, including materials and personnel, which will be made available to the pupil.
 - (4) A statement of the policies adopted pursuant to subdivisions (a) and (b) regarding the maximum length of time allowed between the assignment and the completion of a pupil's assigned work, and the number of missed assignments allowed before an evaluation of whether or not the pupil should be allowed to continue in independent study.

- (5) 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.
- (6) 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.
- (7) 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.
- (8) (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.

(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.

This charter school 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).

Maximum Length of Time & Number of Missed Assignments

- The maximum length of time 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 weeks for 5-Day Online and 5-Day Independent Study, and every 9 weeks for 4-Day Studio.
- Students in 9th through 12th grade must be enrolled in at least two Classical Academy High School classes per term AND complete a minimum of 30 credits per year.
- Students must complete work assigned in all core subject areas to continue in the program. If the student does not complete 80% or (4) or more assignments in a core subject area an evaluation is conducted to determine whether it is in the best interest of the pupil to remain in independent study. A written record (Accountability Plan/Alert) of the findings will be prepared by the teacher and reviewed by the Principal of any evaluation made pursuant to this subdivision shall be maintained in the pupil's permanent record.

Implementation Timelines and Forms

Classical Academy has an Independent Study Agreement that is filled out every school year for each student enrolled in the program. Our practice is to meet with 5-Day Online and 5-Day Independent Study students every 6 weeks, and 4-Day Studio students every 9 weeks to review outcomes and to collect work samples. Work samples can be submitted in the following formats: original, photocopy, or image.

The Independent Study Agreement stipulates the manner, time, frequency and place for submitting a student's assignments. (The objectives and methods of study, the specific resources available, the assignments due dates, and the dates that the agreement is valid are included in the subsidiary agreement, the Assignment Work Record).

- The supervising teacher fills out this form with the student and parent prior to enrollment. No ADA credit is given until this form is filled out and signed.

Classical Academy has a Parent and Student Responsibilities Agreement that outlines the school's expectations for parents and students in the completion of the school program.

- The supervising teacher fills out this form with the parent and student prior to enrollment.

Classical Academy has an Assignment and Work Record form (subsidiary agreement) that provides the objectives and methods of study, the specific resources available, the assignment due dates, and the dates that the agreement is valid.

- The supervising teachers use this form, in conjunction with the student learning management system and other resources to outline the assignments for each reporting period. Parents have access to the assignments and online gradebook through the student learning management system and the student information system.

The Independent Study Agreement, Parent and Student Responsibilities Agreement, and sample Student Assignment and Work Record are attached to this policy for review.

The school will make the appropriate adjustments annually to all forms to ensure that we are in compliance with all state laws that govern Classical Academy in offering independent study.

This policy regarding Independent Study was discussed and adopted at the **Tuesday, December 10, 2019** governing board meeting for Classical Academy.

Motion to accept:

Second to the motion:

Vote: Ayes
 Nays
 Absent

Motion Passes: Yes No



Classical Academy High School Master Agreement for Independent Study

Student: Dent, Stu
Student Number:
Address: 144 W Woodward Ave
Location: Escondido, CA 92025
1st Phone Number:
DOB: 09/01/2000
Program Placement: Class of 2016 & Higher

Contract Term: Full Year
Beginning Date: 08/22/2019
End Date: 06/05/2020
Year: 2019 - 2020
2nd Phone Number:
Grade Level: 9
School for Classroom Option: Escondido Union

Objective:

- The major objective for the duration of this agreement is to enable the student to progress at their ability level with assigned work in order to meet Classical Academy High School's (CAHS's) grade level standards and advance to the following grade level.

Methods of Study:

- Student Assignment and Work Record Forms and online resources will include additional descriptions of the major objectives and activities of the course of study covered by the agreement and the methods for evaluating student work.

Methods of Evaluation:

- Academic evaluations of the work will be made on the same basis as is utilized in the regular classroom for similar work.
- Academic evaluations of the work will be made by student conferences, work samples and/or tests. The Classical Academies do not teach sectarian or denominational doctrine directly or indirectly to students attending the charter school.

Resources:

- CAHS Academy will provide a credentialed teacher, instructional materials, and other necessary items and resources as specified for each assignment in the Student Assignment and Work Record Form and online resources.
- The school shall ensure the same access to all existing services and resources in the school in which the pupil is enrolled pursuant to Section 51748 as is available to all other pupils in the school.

Assignments:

- The supervising teacher will employ evaluate and review student work submitted weekly with formal conferencing being held every 6 weeks (for 5-Day Online and 5-Day Independent Study) or 9 weeks (for 4-Day Studio) during a parent, student, and teacher conference, unless prior arrangements have been made in accordance with CAHS policy. 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 is 9 weeks. If the student's meeting date changes, temporarily or permanently, the new day will be recorded on the Student Assignment and Work Record form. • All work assigned, a minimum of 15 course credits, in relation to this independent study agreement is detailed in the Student Assignment and Work Record and will be available one week prior to beginning instruction. It is the parents' responsibility to obtain the work assignments either online or by arranging with the supervising teacher prior to the start date of assignments
- Failure to complete all work assigned may lead to an Accountability Plan and/or Alert in order to personalize learning for each student to meet their educational ability and/or needs.
- Failure to complete 80% or (4) assignments (a day's work) in a core subject area will result in an evaluation to determine whether it is in the best interest of the pupil to remain in independent study. A written record (Accountability Plan/Alert) of the findings will be prepared by the teacher and reviewed by the Principal.
- The student is to complete the subjects listed below. Subject objectives reflect the curriculum adopted by the CAHS Board and are consistent with the school standards as outlined online, or in the subject/course descriptions. The specific objectives, methods of study, methods of evaluation, and resources for each assignment covered by this agreement will be described in the online course management system, which is part of this agreement. Any subsidiary agreement(s) are also part of this contract (ie. Student Assignment and Work Record Form).

9-12 Subjects Enrolled: See Attached

Additional Classes:

- If the student satisfactorily completes all of the above subjects before the ending date of the agreement, one or more subjects may be added to the agreement if the contract is re-signed and re-dated by the student and the teacher.

Independent Study Agreement Meeting Dates (Manner, Time, Frequency and Place):

- Supervising teacher will employ best practices to evaluate and review student work submitted. The following prescribes the manner, time, frequency and place for submitting a student's assignments and reporting student progress:

[] 5-Day Online or Independent Study

- Unit meetings with teachers.
- Submission of assigned work every 6 weeks unless otherwise noted.
- 6-week evaluation conference unless prior arrangements have been made in accordance with CAHS policy. Evaluation will include but is not limited to: projects, written work, oral quizzes, and written assessments depending on the assignment. Paper and electronic documents may be presented. The conference will take place on the school campus unless otherwise noted.

Time: _____

Place: 130 Woodward Avenue, Escondido, CA 92025 unless otherwise noted.

[] 4-Day Studio

- 4-day attendance at school site.
- Weekly submission of assigned work unless otherwise noted.
- 9-week evaluation conference unless prior arrangements have been made in accordance with CAHS policy. Evaluation will include but is not limited to: projects, written work, oral quizzes, and written assessments depending on the assignment. Paper and electronic documents may be presented. The conference will take place on the school campus unless otherwise noted.

Time: _____

Place: 207 E. Pennsylvania Ave, Escondido, CA 92025 unless otherwise noted.

Independent Study is an optional educational alternative in which no pupil may be required to participate. Instruction may be provided for Section 48915 (expelled) or 48917 (suspended expulsion) students through independent study only if the student has the alternative of classroom instruction. Our signatures below indicate that we voluntarily participated in the establishment of this agreement and that we understand and accept our responsibilities in relation to this agreement as detailed above.

Student Signature

Date

Parent/Guardian/Caregiver Signature

Date

Supervising Teacher Signature

Date

Other Signature

Date

Other Signature

Date

Other Signature

Date

Other Signature

Date



Classical Academy High School Master Agreement Addendum

Student: Dent, Stu
Student Number:
Address: 144 W Woodward Ave
Location: Escondido, CA 92025
1st Phone Number:
DOB: 09/01/2000
Program Placement: Class of 2016 & Higher

Contract Term: Full Year
Beginning Date: 08/22/2019
End Date: 06/05/2020
Year: 2019 - 2020
2nd Phone Number:
Grade Level: 9
School for Classroom Option: Escondido Union

This is an addendum to the original master agreement created for this student this semester for one of the following purposes (check one):

☐ The following shows an update to the current courses this student is attempting as of the latest date signed below. The term "Course Value" (CV) refers to the number of credits (secondary education) or weeks of work (elementary education) the student will attempt. Student and Supervising Teacher Signatures ARE required for this purpose.

☐ The purpose of this addendum to the original master agreement is to reflect a change in the student's Supervising Teacher.

☐ The purpose of this addendum to the original master agreement is to reflect a change in the Student's Grade Level.

☐ Other

Grades 9-12:

Schedule

Category

Course Value

Student Signature

Date

Supervising Teacher Signature

Date

Other Signature

Date



Classical Academy High School Acknowledgement of Responsibilities

Student: Dent, Stu
Student Number:
Address: 144 W Woodward Ave
Location: Escondido, CA 92025
1st Phone Number:
DOB: 09/01/2000
Program Placement: Class of 2016 & Higher

Contract Term: Full Year
Beginning Date: 08/22/2019
End Date: 06/05/2020
Year: 2019 - 2020
2nd Phone Number:
Grade Level: 9
School for Classroom Option: Escondido Union

CAHS Student and Parent Responsibilities Agreement 2019- 2020

This agreement is being made to assure that the student is able to successfully reach the objectives and complete the assignments identified in the Independent Study Agreement.

- I have read the online CAHS 2019 - 2020 Parent and Student Handbook, and I understand that I am responsible for knowing and abiding by the policies, expectations, and procedures that are outlined in the CAHS 2019 - 2020 Parent and Student Handbook. (NOTE: The CAHS 2019 - 2020 Parent and Student Handbook includes a summary of the more important CAHS guidelines at the time of publication and is not intended to be all-inclusive.)
- I have read the CAHS Acceptable Use Policy for School Computers and Internet listed in the CAHS 2019 2020 Parent and Student Handbook and I agree to follow the rules and regulations of this policy to ensure the safe and appropriate use of computers, the Internet, and all school technology.
- I understand that it is the responsibility of all students enrolled in online or independent study courses to communicate weekly with their supervising teacher and to stay current with all assignments.
- I understand that it is the responsibility of all students enrolled in online and independent study courses to abide by the policies, expectations, and procedures that are outlined for those courses.
- I understand that it is the responsibility of all students enrolled in studio courses to regularly attend class and to regularly log on to Schoology to monitor assignments and the online grade book.
- I understand that CAHS and CAO are closed campuses and that students are not allowed to come and go during the school day unless they have parent permission and have signed out in the CAHS/CAO front office. However, as a special privilege, we allow studio seniors (who have parent permission) to leave campus for lunch on Tuesdays only.
- I understand that parents and students are expected to attend all requested Parent-Student-Teacher Conferences and that, out of courtesy to all, cancellations should be made at least 24 hours in advance.
- I understand that it is the parent's responsibility to provide any needed transportation for the student's scheduled meetings, field trips, athletic events, and any other travel that is related to school events.
- I understand that Classical Academy High School does not endorse or support the sectarian teaching of students as part of the charter school program.
- I understand that each student will be asked to participate in all state tests.
- I understand that all students enrolled in a PE course are taking PE as an independent study course and are responsible for (1) consulting the appropriate PE course on Schoology for assignments and due dates, (2) completing a quarterly PE Log online that includes 200 minutes of exercise per week, (3) submitting all PE assignments to their cohort teacher by the due dates, and (4) submitting the quarterly PE Log by noon on Friday of the last week of each quarter. If all Q1 or Q3 assignments and PE Logs are not submitted by noon on the last day of that quarter, the student will be dropped from PE with a WF (withdraw-fail) on the transcript.
- I understand that the parent must complete all Reading Logs and PE Logs online in School Pathways by noon on the last day of each quarter. Parents may be required to come to school on the last Friday of the quarter to complete a Reading Log or PE Log in-person if it has not been submitted by the last Thursday of the quarter.
- I agree that all The Classical Academies curriculum materials, including digital content, are to be used in our school lessons only and shall not be sold, re-distributed in any way, or posted in any other digital venue. I understand that all Teacher Edition materials are property of The Classical Academies and I agree to return all Teacher Edition materials to The Classical Academies at the completion of the academic year.

Signature Section:

Agreement: We have read this Agreement and hereby agree to all the conditions set forth within.

Student Signature

Date

Parent/Guardian/Caregiver Signature

Date

Teacher Signature

Date

Other Signature

Date



CLASSICAL ACADEMY HIGH SCHOOL

207 East Pennsylvania Ave, Escondido, CA 92025
www.classicalacademy.com
760-480-9845

QUARTER 1

Assignment and Work Record

| | | | |
|---|-------------------------------|------------------------------|--|
| Student Name: | | Teacher Name: | |
| Learning Period: (Quarter 1 is LP1) 1 | Start Date: 8/22/19 | End Date: 10/25/19 | |

Regular Appointments are required between the subject area teacher and student on the following schedule:

Studio Frequency: 4x/week starting course effective date

Time: During class hours 7:25-3:00

Place: 207 East Pennsylvania Avenue, Escondido, CA 92025

Online Frequency: 1x/5weeks starting course effective date

Time: During scheduled conference

Place: 144 Woodward Avenue, Escondido, CA 92025

See course syllabus and/or online course management system for a listing of course objectives, method of study, method of evaluation, description of major learning activities, study materials, computer-based instructional opportunities, and supplemental instructional support.

| Course Name: (and start date if different than above) | Teacher Comment: | | | Work Product Evaluation(s) | ADA if less than 100% | Work Samples Collected: | |
|--|------------------|---------|------------------|-------------------------------|-----------------------------|----------------------------|----|
| | Below Average | Average | Above Average | | | YES | NO |
| | | | | | | | |

If student has less than 80% ADA an Accountability Plan or Accountability Alert is attached.

Teacher Signature:

ESCONDIDO | VISTA | OCEANSIDE | ONLINE

Award Winning, Certified California Public Charter Schools
-Partnering with Parents for Quality Education Since 1999-



THE CLASSICAL ACADEMIES

- ESCONDIDO | VISTA | OCEANSIDE | ONLINE -

TK-8 Dress Code Board Report

Background:

In an effort to align the TK-8 schools and to create clear dress code language, an initial draft was created with input from principals, campus leadership teams, and lawyers. The draft was shared with parents for feedback. Their feedback was very positive with all but one saying the dress code requirements were reasonable. The inclusion of a visual image was appreciated by parents and was seen to make the requirements clearer.

Report:

See page two for the policy draft.

Action Required by the Board:

This item needs a vote by the Board and I encourage the Board to support this item.

Jalyn Hall
Chief Instructional Officer

11/21/2019



THE CLASSICAL ACADEMIES

- ESCONDIDO | VISTA | OCEANSIDE | ONLINE -

TK-8 Dress Code - Draft

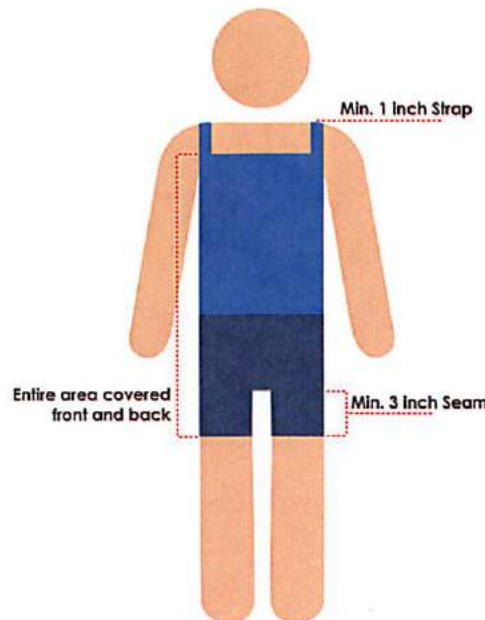
All students are expected to respect the Classical Academy community by dressing appropriately for an educational environment, where high academic standards are the focus. We expect parent and student cooperation in ensuring that student attire contributes to a safe and productive learning environment for students. Student dress code applies to all students when on campus or at a school-sponsored activity.

Minimum requirements:

1. Clothing must cover areas from one armpit across to the other armpit, down to a 3-inch inseam. Tops must have at least a 1-inch shoulder straps. See-through or mesh garments must be worn with appropriate coverage that meets these requirements.
2. Shoes must be worn at all times and should be safe for the school environment. On the playground, shoes must have a back strap and for PE activities, shoes must be closed-toed.
3. Pictures, symbols, words, and slogans must promote a positive and safe school climate.
4. Jewelry, piercings, and accessories must be safe and not distracting to the learning environment.

Students found out of compliance with the dress code will be asked to change their clothes before returning to class or any school-sponsored activity. If the student does not have a change of clothes, they can have their parents bring them clothes or they can borrow clothes from the office.

The administration at each school reserves the right to determine what constitutes appropriate dress. There may be situations or styles that arise that are not addressed in this dress code and they will be addressed on an individual basis in a respectful and professional manner.





THE CLASSICAL ACADEMIES

-Special Education-

4183 AVENIDA DE LA PLATA, OCEANSIDE CA 92056

WWW.CLASSICALACADEMY.COM

760-477-5218

Board Report

Movement of Special Education Funds at Close of 2018-19, 2019-20, 2020-21 Fiscal Funds

Background:

The Classical Academies has the authority to develop an allocation plan to define the distribution of special education funds to charters within The Classical Academies.

Report:

The Classical Academies has approved an allocation plan (June 2019, with further updates in May 2020, 2021, 2022) that provides for the distribution of funds to each Charter LEA in The Classical Academies. A charter is defined as having a separate CDS code.

The allocation plan further authorizes that TCA as affiliated Non-Profit Corporations serving more than one charter school, may desire to change the distribution of state and federal funding to charter LEAs within their authority. These changes to the funding distribution are finalized at the end of the fiscal year upon submission of the approved resolution. The resolution must be approved by the Boards of Directors of the Classical Academies Schools.

This reallocation will occur in the months of August and September following the close of a fiscal year with final reallocation done by October 1.

Legal References: Pursuant to EC Section 56836.05(b),

Action Required by the Board:

I would encourage the Board's approval of this item, and once approved, will become part of our financial plan.

Cori Coffey
Director of Special Education

December 2019

ESCONDIDO | VISTA | OCEANSIDE | ONLINE

*Award Winning, Certified California Public Charter Schools
-Partnering with Parents For Quality Education Since 1999-*



THE CLASSICAL ACADEMIES

-Special Education-

4183 AVENIDA DE LA PLATA, OCEANSIDE CA 92056

WWW.CLASSICALACADEMY.COM

760-477-5218

Board Report

Final Movement of Special Education Funds at Close of the 2018-19 Fiscal Funds

Background:

The Classical Academies has the authority to develop an allocation plan to define the distribution of special education funds to charters within The Classical Academies.

Report:

The Classical Academies can approve an allocation plan at Board Meeting that provides for the distribution of funds to each Charter LEA in The Classical Academies. A charter is defined as having a separate CDS code.

The allocation plan further authorizes that TCA as affiliated Non-Profit Corporations serving more than one charter school, may desire to change the distribution of state and federal funding to charter LEAs within their authority. These changes to the funding distribution are finalized at the end of the fiscal year upon submission of the approved resolution.

The reallocation of funds between charters:

The Classical Academy to Coastal Academy \$190,000

Legal References: Pursuant to EC Section 56836.05(b)

Action Required by the Board:

I would encourage the Board's approval of this item, and once approved, will become part of our financial plan.

Cori Coffey

Director of Special Education

December 2019



California State Teachers'
Retirement System
Audit Services
PO Box 15275, MS #37
Sacramento, California 95851
916-414-6040
Fax 916-414-6041

October 3, 2019

Reporting Unit: 37013
Project Code: EA19-41

Mr. Cameron Curry, Executive Director
The Classical Academies
157 East Valley Parkway
Escondido, CA 92025

RE: Final Report of The Classical Academies

Dear Mr. Curry:

CalSTRS, through its Audit Services, performed a limited scope review of the records maintained by The Classical Academies (Employer). The purpose of the review was to confirm whether the Employer reported information in compliance with the Teachers' Retirement Law, as set forth in the Education Code section 22000 et seq. and the California Code of Regulations, title 5, division 3. The review was authorized by Education Code section 22206(a) which states, "As often as the board determines necessary, it may audit or cause to be audited the records of any public agency."

A draft report dated September 5, 2019, was sent to the Employer for review and comment. The Employer's September 17, 2019 written response is included as part of the final report and indicates agreement with the findings. As recommended in the report, please work with the appropriate CalSTRS' Business Area to resolve the findings. The final report is considered a Determination and not subject to further internal review. However, if the Employer disagrees with the findings, then the Employer may submit a request for appeal through the administrative hearing process. The Employer's request for appeal must be postmarked no later than 90 days from the date of this letter. The appeal request must be addressed to Legal Office – CalSTRS, Post Office Box 15275, MS #3, Sacramento, California, 95851-0275. If the Employer fails to request an administrative hearing within the time prescribed, such Determination shall be final and the right to an administrative hearing shall be waived.

The final report is intended for the information of the Employer, the San Diego County Office of Education, CalSTRS management, and the CalSTRS Audits and Risk Management Committee of the Teachers' Retirement Board. The body of this report is a matter of public record and its distribution is not limited. Portions of the confidential appendices may contain member information that is exempt from disclosure under the Public Records Act (Government Code section 6252 et seq.). By receipt of the final report, and in accordance with Government Code section 6254.5(e), the Employer agrees to

Mr. Cameron Curry, Executive Director
October 3, 2019
Page 2

treat otherwise exempt information in the appendices as confidential and exempt from disclosure under the Public Records Act.

CalSTRS Audit Services appreciates the cooperation and assistance provided by the Employer staff during the review. If you have any questions regarding this letter or report, please contact Kathy Fundus, Audit Manager, at 916-414-6031.

Sincerely,

A handwritten signature in blue ink, appearing to read "Larry Jensen", with a stylized flourish extending to the right.

LARRY JENSEN, CIA, CISA, CRMA
Chief Auditor

Enclosure

cc: The Classical Academies:
Chris Thibodeau, Chief Financial Officer

San Diego County Office of Education:
Dr. Paul Gothold, Superintendent of Schools
Tammy Britt, Retirement System Manager

CalSTRS:
Mike Dutil, CIA, CRMA, Supervising Audit Manager, Employer Audits
Kathy Fundus, Audit Manager, Employer Audits

THE CLASSICAL ACADEMIES

TEACHERS' RETIREMENT LAW COMPLIANCE REVIEW
FINAL REPORT

October 3, 2019



Securing the Financial Future and Sustaining the Trust of California's Educators

Reporting Unit: 37013
Project Code: EA19-41

Table of Contents

| | <u>Page</u> |
|--|-------------|
| Results in Brief..... | 1 |
| Background..... | 1 |
| Objectives and Scope | 1 |
| Findings | |
| Finding 1: The Employer incorrectly reported one-time payments..... | 3 |
| Finding 2: The Employer incorrectly reported extra-duty earnings | 5 |
| Conclusion..... | 7 |
| Employer's Written Response..... | 9 |
| Confidential Appendix | 11 |

RESULTS IN BRIEF

Audit Services found the reporting of remuneration in addition to salary (special compensation) to CalSTRS by The Classical Academies (Employer) was not in compliance with the Teachers' Retirement Law (Education Code section 22000 et seq. and the California Code of Regulations, title 5, division 3). In brief:

1. The Employer incorrectly reported one-time payments.
2. The Employer incorrectly reported extra-duty earnings.

Additional information pertaining to the findings is noted in the Findings section of this report. The Employer's response, included as an appendix to this report, indicates agreement with the findings.

BACKGROUND

The Employer has been serving North San Diego County since 1999, with over 4,500 TK-12 students at seven campuses in Escondido, Vista, Oceanside and Online. The Employer employs approximately 115 CalSTRS members.

The Employer reports member and payroll information to San Diego County Office of Education (SDCOE). The SDCOE collects member and associated contribution data from the Employer, formats the employees' payroll information with applicable assignment codes, pay codes and member codes, and submits the monthly contribution report (F496) to CalSTRS.

OBJECTIVES AND SCOPE

To protect the integrity of the retirement fund, CalSTRS' Audit Services, under the delegated authority of the Teachers' Retirement Board pursuant to Education Code section 22206, conducted a limited scope review of the Employer's special compensation reporting. The purpose of the review was to determine the Employer's compliance with the Teachers' Retirement Law regarding information reported to CalSTRS. Specifically, the review objectives were:

- To determine whether the Employer reported special compensation in compliance with the Teachers' Retirement Law.
- To determine whether payroll information reported to CalSTRS was supported by the Employer's payroll and personnel records.

The review was performed in accordance with standardized payroll reporting review procedures developed by CalSTRS. Sufficient work was performed, and the necessary evidence was gathered to support the conclusions in this report. Specifically, Audit Services reviewed the Employer's records for a sample population of members to assess the Employer's compliance with the law. Although the conclusions reached through this review were based on findings associated with the sample

population during the reviewed pay periods, the findings are applicable to all Employer members for whom the misreporting occurred and for the entire period for which the misreporting occurred. The Employer is responsible for identifying and correcting all its misreporting that is not in compliance with the Teachers' Retirement Law, as identified herein.

This review did not evaluate the effectiveness or efficiency of the Employer's internal controls over its accounting and administrative operations.

FINDINGS

Finding 1 – The Employer incorrectly reported one-time payments.

Discussion:

The Employer incorrectly reported one-time payments to the CalSTRS Defined Benefit (DB) Program for nine sampled members during the 2017-18 school year.

The Employer paid a Christmas bonus in addition to salary to all employees in December 2017. Based on the availability of funds, the Board approved the bonus for the employees. The bonus was based on Board's approval and is not guaranteed as an ongoing payment. Therefore, the Christmas bonus is not creditable to the DB Program.

The one-time bonus payment is not creditable to the DB Program as it was limited to be paid once during the school year and is not an ongoing compensation paid each pay period. For CalSTRS 2% at 60 members, the Employer should have reported the one-time bonus payment to the Defined Benefit Supplement (DBS) Program. For CalSTRS 2% at 62 members (for those who became members on or after January 1, 2013), a one-time bonus payment is not considered creditable compensation and should not be reported to CalSTRS.

Based on sample testing and the information obtained during the audit, this appears to be a systemic issue; however, CalSTRS cannot confirm with absolute certainty whether there is in fact a systemic issue without an all-inclusive review of the Employer's members, records and additional reporting.

CalSTRS is not questioning the compensation paid to members by the Employer. CalSTRS has the fiduciary responsibility to ensure compensation reported to CalSTRS complies with the Teachers' Retirement Law.

Criteria:

Relevant law sections include:

Education Code sections: 22115, 22119.2, 22119.3, 22905 and 23008.
California Code of Regulations, title 5, section: 27602.

Effect:

The Employer's misreporting of the one-time bonus payment caused the contributions to be over reported the DB Program and under reported to the DBS Program. Please see the Confidential Appendix for details.

Corrective Action Needed:

- The Employer must work with the SDCOE to submit appropriate corrections on the CalSTRS *Report of Retirement Contributions* (F496), for the affected members as identified in the Confidential Appendix. The required adjustments shall be made for the affected members' accounts back to when the misreporting first occurred within 60 days of the final report date. Penalties and interest will automatically accrue on misreported earnings until corrections are received. If requested adjustments are not completed for the sampled members identified in the report appendix within 60 days of the final report date, CalSTRS will assess additional penalties for late or improper adjustments pursuant to Education Code section 23008.
- Concurrent with the release of the report, CalSTRS will notify the impacted members identified in the Confidential Appendix of this required corrective action.
- Based on the limited testing of this review, it is suspected that this finding is a systemic issue that affects a larger population. The ability to determine whether the Employer incorrectly reported the one-time bonus payment for any additional members, and to identify such members, is only within the dominion of the Employer. CalSTRS will not know with absolute certainty of any such misreporting until the Employer provides a list to CalSTRS as further set forth below.
- In order to be in compliance with the Teachers' Retirement Law and to ensure consistency in its reporting, the Employer should initiate a review and identify all additional members (active and retired) outside the sample who had the one-time bonus payment misreported to the DB Program, if any. For the additional members identified, please create a list which should include all members with misreported instances back to when the misreporting first occurred.
 - The list should contain:
 - First and last name,
 - CID,
 - Correction year,
 - Adjustment amount, and
 - Active/retired status.
 - Include with submission of the list, the Employer contact person's e-mail address and phone number.
 - Forward this list to MASAuditsResolution@CalSTRS.com within 60 days of final report date.
 - The Employer should retain documentation of the review for potential CalSTRS follow-up and verification.
 - Please note that providing this list does not constitute a CalSTRS review or audit of the Employer-identified members' reported compensation.

Finding 2 – The Employer incorrectly reported extra-duty earnings.

Discussion:

The Employer incorrectly reported extra-duty earnings as special compensation for three sampled members during the 2017-18 school year.

Based on the Employer's records, the sampled members worked regular full-time assignments and received compensation for performing the following extra-duty assignments:

- Extended School Year - additional hours worked beyond regular duties for special education services.
- Additional Class - an extra class assigned to Teachers for any grade level students, when needed.
- MA-Story Monday - an additional class to provide instructional support in Math and History for 1st - 6th grade students.

The sampled members performed the above extra-duty activities in addition to their regular full-time assignments. Therefore, these extra-duty earnings should have been reported as a part-time assignment. Reporting the extra-duty earnings as a part-time assignment will allow the system to properly credit the contributions to the appropriate DB or DBS Program.

Based on sample testing and the information obtained during the audit, this appears to be a systemic issue; however, CalSTRS cannot confirm with absolute certainty whether there is in fact a systemic issue without an all-inclusive review of the Employer's members, records and additional reporting.

CalSTRS is not questioning the compensation paid to members by the Employer. CalSTRS has the fiduciary responsibility to ensure compensation reported to CalSTRS complies with the Teachers' Retirement Law.

Criteria:

Relevant law sections include:

Education Code sections: 22115, 22119.2, 22119.3, 22138.5, 22151, 22703, 22905 and 23008.
California Code of Regulations, title 5, section: 27401.

Effect:

The Employer's misreporting of the extra-duty earnings caused contributions to remain in the DB Program instead of properly transferring to the DBS Program. Please see the Confidential Appendix for details.

Corrective Action Needed:

- The Employer must work with the SDCOE to submit appropriate corrections on the CalSTRS *Report of Retirement Contributions* (F496), for the affected members as identified in the Confidential Appendix. The required adjustments shall be made for the affected members' accounts back to when the misreporting first occurred within 60 days of the final report date. Penalties and interest will automatically accrue on misreported earnings until corrections are received. If requested adjustments are not completed for the sampled members identified in the report appendix within 60 days of the final report date, CalSTRS will assess additional penalties for late or improper adjustments pursuant to Education Code section 23008.
- Concurrent with the release of the report, CalSTRS will notify the impacted members identified in the Confidential Appendix of this required corrective action.
- Based on the limited testing of this review, it is suspected that this finding is a systemic issue that affects a larger population. The ability to determine whether the Employer incorrectly reported extra-duty earnings for any additional members, and to identify such members, is only within the dominion of the Employer. CalSTRS will not know with absolute certainty of any such misreporting until the Employer provides a list to CalSTRS as further set forth below.
- In order to be in compliance with the Teachers' Retirement Law and to ensure consistency in its reporting, the Employer should initiate a review and identify all additional members (active and retired) outside the sample who had the extra-duty earnings misreported to CalSTRS, if any. For the additional members identified, please create a list which should include all members with misreported instances back to when the misreporting first occurred.
 - The list should contain:
 - First and last name,
 - CID,
 - Correction year,
 - Adjustment amount, and
 - Active/retired status.
 - Include with submission of the list, the Employer contact person's e-mail address and phone number.
 - Forward this list to MASAuditsResolution@CalSTRS.com within 60 days of final report date.
 - The Employer should retain documentation of the review for potential CalSTRS follow-up and verification.
 - Please note that providing this list does not constitute a CalSTRS review or audit of the Employer-identified members' reported compensation.

CONCLUSION

Audit Services limited this review to the areas specified in the objectives and scope section of this report. Audit Services limited the test of transactions to employee samples selected from the Employer's personnel and payroll records. Sample testing procedures provide reasonable, but not absolute, assurance that these transactions complied with the Teachers' Retirement Law except as noted in this report. The findings and conclusions outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. Audit Services has not expressed an opinion related to the internal controls over the Employer's accounting and administrative operations.

Respectfully submitted,



LARRY JENSEN, CIA, CISA, CRMA
Chief Auditor

Audit Services:

Mike Dutil, CIA, CRMA, Supervising Audit Manager
Kathy Fundus, Audit Manager
Sherri Turner Sharp, Audit Supervisor
Jenna Bagley, Auditor Specialist
Vivian Chan, AIC

THE CLASSICAL ACADEMIES

APPENDICES INDEX

Appendix A

- Employer's written response dated September 17, 2019.

Confidential Appendix B

- Finding 1 – The Employer incorrectly reported one-time payments.
- Finding 2 – The Employer incorrectly reported extra-duty earnings.

Appendix A



September 17, 2019

CalSTRS Audit Services
PO Box 15275, MS #37
Sacramento, CA 95851

RE: The Classical Academy (37013) Response to Project Code: EA19-41 Audit findings

To CalSTRS Audit Services:

The Classical Academy (TCA) is providing the following written response to the CalSTRS Teachers' Retirement Law Compliance Review Draft Report (Draft Report) dated September 5, 2019. Accordingly, TCA agrees with the two audit findings as follows:

Finding 1 – The employer incorrectly reported one-time payments:

TCA concurs that for the sample tested and information provided during the review, TCA incorrectly reported one-time bonus payments to the CalSTRS Defined Benefit (DB) Program, rather the payments should have been reported to the Defined Benefit Supplement (DBS) Program. The overall effect was an over reporting of contributions to the DB program, and an under reporting of contributions to the DBS program.

Resolution:

TCA noted during our internal investigation that error affected only those members that participated in the CalSTRS 2% at 60 retirement program. TCA will work with the San Diego County Office of Education (SDCOE) to properly determine the correct codes for these types of payments and to submit the appropriate CalSTRS *Report of Retirement Contributions (F496)* for the affected members identified in the Confidential Appendix of the Draft Report within 60 days of the final report date. Further, we will identify any other affected members during the period under review

Appendix A



and report that list to the MASAuditsResolution@CalSTRS.com within 60 days of the final report date.

Finding 2 – The Employer incorrectly reported extra-duty earnings:

TCA concurs that for the sample tested and information provided during the review, TCA incorrectly reported extra-duty earnings as special compensation for three sampled members. The sampled members were identified as working full-time assignments and received compensation for extra-duty assignments, which should have been reported as part-time assignments. Reporting of the extra-duty earning as a part-time assignment will allow the CalSTRS system to properly credit the contributions to the appropriate DB or DBS program. The overall effect caused contributions to remain in the DB program instead of properly transferring to the DBS Program.

Resolution:

TCA will work with the San Diego County Office of Education (SDCOE) to submit appropriate corrections on the CalSTRS *Report of Retirement Contributions (F496)* for the affected members identified in the Confidential Appendix of the Draft Report within 60 days of the final report date. Further, we will identify any other affected members during the period under review and report that list to the MASAuditsResolution@CalSTRS.com within 60 days of the final report date.

Sincerely,

Chris D. Thibodeau, CPA
CFO

cc: Cameron Curry, CEO

| | 2019/20 Approved Budget | | | | | | 2019/20 1st Interim Budget | | | | | | Changes |
|-----------------------------------|----------------------------|------------|------------|-----------|-------------|-------------|-------------------------------|------------|------------|-----------|-------------|-------------|-----------|
| | Coastal | TCA | CAHS | Vista | Admin | Total | Coastal | TCA | CAHS | Vista | Admin | Total | |
| Enrollment | 1,585.00 | 1,325.00 | 1,250.00 | 510.00 | | 4,670.00 | 1,550.00 | 1,325.00 | 1,250.00 | 510.00 | | 4,635.00 | (35.00) |
| ADA at 97% | 1,537.45 | 1,285.25 | 1,212.50 | 494.70 | | 4,529.90 | 1,503.50 | 1,285.25 | 1,212.50 | 494.70 | | 4,495.95 | (33.95) |
| | | | | | | | | | | | | | - |
| LCFF Revenue | 13,649,940 | 10,917,377 | 11,964,851 | 4,079,535 | | 40,611,703 | 13,286,192 | 10,851,164 | 11,928,466 | 4,109,982 | | 40,175,804 | (435,899) |
| Mandated Block Grant | 33,849 | 21,372 | 53,713 | 8,353 | | 117,287 | 33,849 | 21,372 | 53,713 | 8,353 | | 117,287 | - |
| Lottery | 307,052 | 266,983 | 242,260 | 104,347 | | 920,642 | 319,971 | 286,135 | 272,108 | 104,347 | | 982,561 | 61,919 |
| General Fund Contribution to SPED | (807,870) | (767,216) | (202,610) | (417,580) | | (2,195,276) | (949,101) | (553,602) | (537,838) | (444,444) | | (2,484,985) | (289,709) |
| Other Income | 258,850 | 323,400 | 424,250 | 103,700 | | 1,110,200 | 278,850 | 334,800 | 542,750 | 103,700 | | 1,260,100 | 149,900 |
| Total Revenue | 13,441,821 | 10,761,916 | 12,482,464 | 3,878,355 | | 40,564,556 | 12,969,761 | 10,939,869 | 12,259,199 | 3,881,938 | - | 40,050,767 | (513,789) |
| | | | | | | | | | | | | | |
| Certificated Salaries | 4,750,053 | 3,707,609 | 3,835,285 | 1,609,832 | 272,706 | 14,175,486 | 4,626,229 | 3,834,357 | 3,989,813 | 1,660,190 | 274,356 | 14,384,945 | 209,459 |
| Classified Salaries | 1,306,939 | 953,309 | 1,473,746 | 412,740 | 2,019,397 | 6,166,132 | 1,230,460 | 826,170 | 1,367,358 | 327,217 | 2,061,326 | 5,812,531 | (353,601) |
| STRS | 739,068 | 619,170 | 557,225 | 266,245 | 45,541 | 2,227,249 | 734,735 | 648,340 | 576,241 | 265,403 | 46,915 | 2,271,634 | 44,385 |
| PERS | 304,962 | 147,034 | 389,403 | 75,333 | 418,366 | 1,335,098 | 274,958 | 133,751 | 383,641 | 75,074 | 405,449 | 1,272,873 | (62,225) |
| Health & Welfare | 769,424 | 551,408 | 743,029 | 280,087 | 395,865 | 2,739,813 | 777,886 | 593,646 | 759,238 | 285,518 | 395,865 | 2,812,154 | 72,341 |
| Other Benefits | 233,668 | 197,069 | 248,521 | 85,459 | 193,049 | 957,766 | 223,876 | 189,674 | 243,349 | 79,115 | 196,938 | 932,953 | (24,813) |
| Books & Supplies | 874,418 | 635,130 | 465,404 | 259,127 | 119,025 | 2,353,104 | 748,618 | 644,630 | 580,204 | 271,727 | 123,620 | 2,368,799 | 15,695 |
| Building Leases & CAMS | 827,533 | 949,664 | 1,010,097 | 505,082 | - | 3,292,376 | 820,270 | 909,369 | 920,836 | 497,582 | - | 3,148,058 | (144,318) |
| Overhead Allocation | 1,556,748 | 1,048,592 | 1,088,992 | - | (3,694,332) | - | 1,644,246 | 1,107,528 | 1,150,198 | - | (3,901,972) | - | - |
| 3% Reserve | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Services & Other Operations | 1,078,121 | 1,866,335 | 2,564,582 | 363,838 | 397,503 | 6,270,379 | 1,086,419 | 1,855,330 | 2,495,136 | 420,428 | 397,503 | 6,254,815 | (15,564) |
| Bond Interest | 656,370 | - | - | - | | 656,370 | 656,370 | - | - | - | | 656,370 | - |
| Depreciation & Amortization | 344,517 | 77,000 | 115,000 | - | | 536,517 | 380,517 | 77,000 | 115,000 | 4,782 | | 577,299 | 40,782 |
| Total Expense | 13,441,821 | 10,752,321 | 12,491,284 | 3,857,744 | 167,120 | 40,710,290 | 13,204,584 | 10,819,795 | 12,581,015 | 3,887,036 | 0 | 40,492,430 | (217,860) |
| Net Income (Loss) | (0) | 9,595 | (8,820) | 20,611 | (167,120) | (145,734) | (234,822) | 120,074 | (321,816) | (5,098) | (0) | (441,662) | (295,929) |
| | (0) | - | - | - | | | - | - | - | - | | | |

The Classical Academy, Inc.
Statement of Activities
From 7/1/2019 Through 10/31/2019

| | | <u>Current Period</u> | <u>Current YTD</u> |
|---|---------|-----------------------|---------------------|
| Revenue | | | |
| LCFF State Aid - Current Year | 8011 | 1,553,372.00 | 1,553,372.00 |
| Prop EPA Income | 8012 | 532,378.00 | 532,378.00 |
| In Lieu Property Tax Current | 8096 | 894,715.29 | 894,715.29 |
| Medi-Cal Billing Option | 8290-21 | 242.44 | 242.44 |
| State Lottery P/Y Unrestricted Revenue | 8561-03 | 6,625.35 | 6,625.35 |
| State Lottery P/Y Restricted Revenue | 8561-06 | 12,527.18 | 12,527.18 |
| STAR Testing Reimbursement | 8590-01 | 20.00 | 20.00 |
| Special Ed | 8590-90 | 191,648.00 | 191,648.00 |
| ASB/Leadership Income | 8699-01 | 4,218.00 | 4,218.00 |
| Yearbook Income | 8699-04 | 6,375.00 | 6,375.00 |
| Fundraising Events Income | 8699-07 | 6,421.29 | 6,421.29 |
| Fundraising Lunch Program | 8699-08 | 1,952.88 | 1,952.88 |
| Lost Book Recovery Income | 8699-09 | 853.37 | 853.37 |
| Donation Income | 8699-12 | 223.84 | 223.84 |
| Athletics Income (CAMS) | 8699-19 | 5,770.00 | 5,770.00 |
| Volunteer Hours | 8699-20 | 180.00 | 180.00 |
| Merchandise Income (Bear/Badger Gear) | 8699-30 | 4,444.00 | 4,444.00 |
| C'lectives | 8699-31 | 1,856.00 | 1,856.00 |
| Robotics | 8699-32 | 1,000.00 | 1,000.00 |
| Facility Use | 8699-34 | 700.00 | 700.00 |
| Electives | 8699-37 | 2,800.00 | 2,800.00 |
| Donation from NCEF | 8699-45 | 5,702.00 | 5,702.00 |
| Musical Theatre Income (CAMS) | 8699-50 | 16,208.00 | 16,208.00 |
| Class & Field Trip Income | 8699-60 | 33,276.00 | 33,276.00 |
| Staff Track | 8699-72 | 2,955.00 | 2,955.00 |
| Misc. Income | 8699-99 | 590.27 | 590.27 |
| Total Revenue | | <u>3,287,053.91</u> | <u>3,287,053.91</u> |
| Expense | | | |
| Certificated Salaries 1000 | | | |
| Teachers' Salaries | 1100 | 794,879.11 | 794,879.11 |
| Sub Teachers Salaries | 1101 | 13,475.56 | 13,475.56 |
| Pupil Services | 1200 | 118,010.89 | 118,010.89 |
| Certificated Administration | 1300 | 147,381.20 | 147,381.20 |
| Certificated Admin Curriculum | 1302 | 47,410.00 | 47,410.00 |
| Other Certificated Salaries | 1900 | 96,258.35 | 96,258.35 |
| Other Instr'l Supp C'lectives | 1901 | 59,893.75 | 59,893.75 |
| Total Certificated Salaries 1000 | | <u>1,277,308.86</u> | <u>1,277,308.86</u> |
| Classified Salaries 2000 | | | |
| Instructional Aide | 2100 | 137,177.15 | 137,177.15 |
| Classified Sub Teacher | 2111 | 1,203.28 | 1,203.28 |
| Classified Support Salaries | 2200 | 98,127.19 | 98,127.19 |
| Classified Administration | 2300 | 336,506.64 | 336,506.64 |
| Clk, Tech, & Office Salaries | 2400 | 434,154.75 | 434,154.75 |
| Total Classified Salaries 2000 | | <u>1,007,169.01</u> | <u>1,007,169.01</u> |
| Employee Benefits 3000 | | | |
| STRS Certificated | 3101 | 226,211.48 | 226,211.48 |
| PERS Classified | 3202 | 195,563.11 | 195,563.11 |
| FICA/Medicare Certificated | 3301 | 23,124.05 | 23,124.05 |
| FICA/Medicare Classified | 3302 | 76,433.24 | 76,433.24 |
| H&W Benefits Certificated | 3401 | 147,736.09 | 147,736.09 |
| H&W Benefits Classified | 3402 | 151,475.65 | 151,475.65 |

The Classical Academy, Inc.
Statement of Activities
From 7/1/2019 Through 10/31/2019

| | | <u>Current Period</u> | <u>Current YTD</u> |
|---|---------|-----------------------|--------------------|
| Unemployment Ins Certificated | 3501 | 3,743.20 | 3,743.20 |
| Workers Comp Certificated | 3601 | 18,870.08 | 18,870.08 |
| Workers Comp Classified | 3602 | <u>15,062.32</u> | <u>15,062.32</u> |
| Total Employee Benefits 3000 | | 858,219.22 | 858,219.22 |
| Books & Supplies 4000 | | | |
| Approved Curricula Material Textbooks 4100 | | | |
| TCA Curricula Material-Textbooks | 4100 | 258.63 | 258.63 |
| History | 4100-04 | 1,751.77 | 1,751.77 |
| Science | 4100-06 | 771.19 | 771.19 |
| Logic of English Non-Consumable | 4100-07 | 61,954.74 | 61,954.74 |
| Logic of English - Consumable | 4100-08 | 43,717.84 | 43,717.84 |
| Math-non-consumable | 4100-30 | 3,598.10 | 3,598.10 |
| Math-consumable | 4100-31 | 16,751.58 | 16,751.58 |
| IEW Non-Consumable | 4100-34 | 2,724.74 | 2,724.74 |
| IEW Consumable | 4100-35 | 1,119.90 | 1,119.90 |
| English/LA-non-consumable | 4100-36 | 10,939.29 | 10,939.29 |
| English/LA-consumable | 4100-37 | 10,420.64 | 10,420.64 |
| Approved Other Core | 4100-38 | 321.65 | 321.65 |
| Approved Electives | 4100-39 | <u>325.81</u> | <u>325.81</u> |
| Total Approved Curricula Material Textbooks 4100 | | 154,655.88 | 154,655.88 |
| Non-Approved Curricula Material 4200 | | | |
| Non-TCA Curricula Materials | 4200-01 | <u>9,881.00</u> | <u>9,881.00</u> |
| Total Non-Approved Curricula Material 4200 | | 9,881.00 | 9,881.00 |
| Instr'l Material & Supplies 4300 | | | |
| Instructional Materials/Supplies A/B/M/S | 4300-01 | 6,106.73 | 6,106.73 |
| Instructional Materials/Supplies/ C'Lectives | 4300-02 | 760.27 | 760.27 |
| Instructional Materials/Supplies Electives (CAMS) | 4300-03 | 337.53 | 337.53 |
| Art Supplies | 4300-04 | 340.88 | 340.88 |
| Monday Labs (TCA) | 4300-05 | 420.73 | 420.73 |
| Office Material & Supplies | 4301 | 6,872.00 | 6,872.00 |
| Janitorial/Maint Supplies | 4302 | 7,949.99 | 7,949.99 |
| Security Supplies | 4302-02 | 4,092.89 | 4,092.89 |
| Field Trip Mat. & Supplies | 4303 | 2,568.52 | 2,568.52 |
| Music Mat. & Supplies | 4305 | 214.87 | 214.87 |
| Musical Theatre Materials/Supplies (CAMS) | 4305-01 | 11,720.00 | 11,720.00 |
| Jr. Musical Theatre Materials/Supplies (TCA) | 4305-03 | 1,188.85 | 1,188.85 |
| ASB/Leadership | 4306 | 2,535.29 | 2,535.29 |
| Athletics (CAMS) | 4307-20 | 2,140.74 | 2,140.74 |
| Staff Meals | 4311 | 10,921.43 | 10,921.43 |
| Staff Recognition | 4312 | 579.46 | 579.46 |
| Child Nutrition Supplies | 4313 | 691.29 | 691.29 |
| Supplies Fuel | 4320 | 17.01 | 17.01 |
| Building Improvement Supplies | 4325 | <u>8,108.83</u> | <u>8,108.83</u> |
| Total Instr'l Material & Supplies 4300 | | <u>67,567.31</u> | <u>67,567.31</u> |
| Total Books & Supplies 4000 | | 232,104.19 | 232,104.19 |
| NonCap F&E 4400 | | | |
| Equipment Computers | 4402 | 73,589.07 | 73,589.07 |
| Equipment Other (IT) | 4403 | 10,087.51 | 10,087.51 |
| F&E Tables & Chairs | 4404 | (1,483.02) | (1,483.02) |
| F&E Other | 4405 | <u>784.88</u> | <u>784.88</u> |
| Total NonCap F&E 4400 | | 82,978.44 | 82,978.44 |
| Services & Other Operating Exp. 5000 | | | |

The Classical Academy, Inc.
Statement of Activities
From 7/1/2019 Through 10/31/2019

| | | <u>Current Period</u> | <u>Current YTD</u> |
|---|---------|-----------------------|--------------------|
| Dues & Subscriptions | 5300 | 6,724.73 | 6,724.73 |
| Insurance | 5400 | <u>74,776.19</u> | <u>74,776.19</u> |
| Total Services & Other Operating Exp. 5000 | | 81,500.92 | 81,500.92 |
| Travel Expenses 5200 | | | |
| Travel & Conference Expenses | 5201 | 10,244.94 | 10,244.94 |
| Auto Allowance | 5203 | 13,080.00 | 13,080.00 |
| Mileage | 5210 | <u>877.00</u> | <u>877.00</u> |
| Total Travel Expenses 5200 | | 24,201.94 | 24,201.94 |
| Operations & Housekeeping 5500 | | | |
| Janitorial Services | 5501 | 26,126.19 | 26,126.19 |
| Trash Disposal | 5502 | 4,322.43 | 4,322.43 |
| Landscaping | 5503 | 14,685.48 | 14,685.48 |
| Utilities SDG&E | 5504 | 19,096.66 | 19,096.66 |
| Utilities Water | 5505 | 5,652.76 | 5,652.76 |
| Pest Control | 5506 | 1,289.00 | 1,289.00 |
| Facilities Maint Pool | 5509 | <u>1,706.00</u> | <u>1,706.00</u> |
| Total Operations & Housekeeping 5500 | | 72,878.52 | 72,878.52 |
| Rental, Leases & Repair 5600 | | | |
| Rentals | 5601 | 22,559.19 | 22,559.19 |
| Computer Repairs | 5604 | 129.99 | 129.99 |
| Copier Usage | 5605-01 | 13,068.09 | 13,068.09 |
| Copier Lease | 5605-02 | 14,596.76 | 14,596.76 |
| Building Lease | 5606 | 235,820.82 | 235,820.82 |
| Building Improvements | 5607 | 804.84 | 804.84 |
| Site Improvement Non Cap | 5609 | 25,036.72 | 25,036.72 |
| Relocatable Leases | 5610 | <u>656.27</u> | <u>656.27</u> |
| Total Rental, Leases & Repair 5600 | | 312,672.68 | 312,672.68 |
| Consult, Serv & Operation Exp 5800 | | | |
| Field Trip Expense 5808 | | | |
| Class & Field Trip Expenses, Services and Rentals | 5808-01 | <u>49,368.98</u> | <u>49,368.98</u> |
| Total Field Trip Expense 5808 | | 49,368.98 | 49,368.98 |
| Music Programs 5811 | | | |
| Music Programs | 5811 | 1,075.00 | 1,075.00 |
| Musical Theatre (CAMS) | 5811-01 | 1,847.79 | 1,847.79 |
| Jr Musical Theatre (TCA) | 5811-03 | <u>500.00</u> | <u>500.00</u> |
| Total Music Programs 5811 | | 3,422.79 | 3,422.79 |
| Consult, Serv & Other Operation 5800 | | | |
| Elective Spending (C track) | 5801 | 1,352.40 | 1,352.40 |
| Fundraising Expense | 5809 | 1,259.23 | 1,259.23 |
| Lunch Program Services | 5809-08 | 308.34 | 308.34 |
| Awards & Recognition Contract/Rentals | 5810 | 543.58 | 543.58 |
| Merchandise Expense (Bear/Badger Gear) | 5812 | 484.88 | 484.88 |
| Child Nutrition Contract Service | 5813 | 1,127.32 | 1,127.32 |
| Accounting Services | 5825 | 2.44 | 2.44 |
| Advertising/Community Marketing | 5826 | 7,780.75 | 7,780.75 |
| Audit | 5827 | 6,998.00 | 6,998.00 |
| Bank Service Fees | 5828 | 802.79 | 802.79 |
| Board Allowance | 5832 | 500.00 | 500.00 |
| Consultants IT | 5835 | 625.00 | 625.00 |
| Consultants-Special Ed | 5837-01 | 2,860.00 | 2,860.00 |
| Staff Development | 5842 | 11,823.58 | 11,823.58 |
| Contracted Services Other | 5849 | 12,601.50 | 12,601.50 |

The Classical Academy, Inc.
Statement of Activities
From 7/1/2019 Through 10/31/2019

| | | <u>Current Period</u> | <u>Current YTD</u> |
|---|---------|-----------------------|---------------------|
| Contracted Services-Maintenance | 5849-02 | 7,128.00 | 7,128.00 |
| Fingerprinting/FBI DOJ | 5851 | 2,111.00 | 2,111.00 |
| Late Fees & Finance Charges | 5852 | 272.14 | 272.14 |
| Legal Expense | 5853 | 9,553.85 | 9,553.85 |
| Printing & Reproduction | 5856 | 763.71 | 763.71 |
| Property Tax Assessment | 5857 | 759.06 | 759.06 |
| SDCOE Retirement Expense | 5859 | 1,856.22 | 1,856.22 |
| SDCOE SIS Expense | 5860 | 7,753.10 | 7,753.10 |
| Security System/Services | 5862 | 19,524.50 | 19,524.50 |
| Security Other Services | 5862-01 | 1,463.96 | 1,463.96 |
| Licensing & Permits - Other | 5862-02 | 12.00 | 12.00 |
| Computer Software | 5863 | 12,184.73 | 12,184.73 |
| Online Curriculum Subscriptions | 5864 | 12,371.77 | 12,371.77 |
| Organizational Online Curriculum, Testing and S... | 5864-01 | 51,017.34 | 51,017.34 |
| Site Specific Online Curriculum & Curriculum Sub... | 5864-02 | 22,539.25 | 22,539.25 |
| Discovery Ed | 5864-06 | 1,350.00 | 1,350.00 |
| Bottled Water (Finance) | 5865 | 751.09 | 751.09 |
| NP Abila Service | 5873 | 21,581.33 | 21,581.33 |
| NP Tech Service | 5874 | 2,500.00 | 2,500.00 |
| Shred-It Services | 5875 | 1,737.58 | 1,737.58 |
| Bond Cost | 5879 | 20,000.00 | 20,000.00 |
| Facility Lease-LLC | 5897 | 259,791.94 | 259,791.94 |
| Miscellaneous Expenses | 5899 | <u>3,612.97</u> | <u>3,612.97</u> |
| Total Consult, Serv & Other Operation 5800 | | <u>509,705.35</u> | <u>509,705.35</u> |
| Total Consult, Serv & Operation Exp 5800 | | 562,497.12 | 562,497.12 |
| Communications 5900 | | | |
| Postage & Delivery | 5901 | 2,577.78 | 2,577.78 |
| Telephone Expense | 5902 | 10,958.93 | 10,958.93 |
| Cell Phone Expense | 5903 | 15,426.53 | 15,426.53 |
| Internet Web Services | 5904 | <u>12,288.19</u> | <u>12,288.19</u> |
| Total Communications 5900 | | 41,251.43 | 41,251.43 |
| Capital Outlay 6000 | | | |
| Depreciation Expense | 6900 | 205,446.29 | 205,446.29 |
| Amortization Expense | 6910 | <u>63,944.16</u> | <u>63,944.16</u> |
| Total Capital Outlay 6000 | | <u>269,390.45</u> | <u>269,390.45</u> |
| Total Expense | | <u>4,822,172.78</u> | <u>4,822,172.78</u> |
| Other Local Revenue 8600 | | | |
| Interest Income | 8660 | <u>14,504.25</u> | <u>14,504.25</u> |
| Total Other Local Revenue 8600 | | <u>14,504.25</u> | <u>14,504.25</u> |
| Net Ordinary Income | | (1,520,614.62) | (1,520,614.62) |
| Other Financing Uses 7600 | | | |
| Overhead Allocation - Coastal | 7602 | (471,912.00) | (471,912.00) |
| Overhead Allocation - CAH | 7603 | (76,180.00) | (76,180.00) |
| Overhead Allocation - CAHS | 7604 | (374,332.00) | (374,332.00) |
| Overhead Allocation - CAO | 7605 | (9,060.00) | (9,060.00) |
| LLC Interest Expense | 7699-04 | <u>330,987.50</u> | <u>330,987.50</u> |
| Total Other Financing Uses 7600 | | <u>(600,496.50)</u> | <u>(600,496.50)</u> |
| Other Financing Sources 8900 | | | |
| LLC Interest Income | 8979-01 | 18,979.09 | 18,979.09 |
| LLC Rental Income from TCA | 8979-02 | 279,791.94 | 279,791.94 |

The Classical Academy, Inc.
Statement of Activities
From 7/1/2019 Through 10/31/2019

| | | <u>Current Period</u> | <u>Current YTD</u> |
|------------------------------------|---------|----------------------------|----------------------------|
| LLC Rental Income CAHS | 8979-03 | <u>419,687.93</u> | <u>419,687.93</u> |
| Total Other Financing Sources 8900 | | <u>718,458.96</u> | <u>718,458.96</u> |
| Net Income (Loss) | | <u><u>(201,659.16)</u></u> | <u><u>(201,659.16)</u></u> |

The Classical Academy, Inc.
Statement of Financial Position
As of 10/31/2019

| | | <u>Current Period</u> |
|--|---------|-----------------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| Cash in County Treasury | 9110 | 1,508,967.45 |
| Cash TCA-PWB-Pacific Western Bank | 9121 | 2,099,744.90 |
| Cash LLC-PWB-Pacific Western Bank | 9122 | 55,870.00 |
| Cash in BanksPetty Cash | 9131 | <u>2,500.00</u> |
| Total Checking/Savings | | 3,667,082.35 |
| Accounts Receivable | | |
| Accrued Receivables | 9202 | 47,760.00 |
| Due From Coastal | 9311 | 145,650.71 |
| Due From CAHS | 9312 | 506,456.22 |
| Due From Vista | 9319 | 158,229.19 |
| Revenue Fund-Bond | 9342-01 | 229,335.32 |
| Bond Payments Reserve | 9343-01 | 1,979,250.00 |
| Capital Maintenance Fund | 9345-01 | <u>449,613.93</u> |
| Total Accounts Receivable | | 3,516,295.37 |
| Other Current Assets | | |
| Prepaid Expenditures | 9330 | 14,582.13 |
| Security Deposit (Rent) | 9332 | <u>39,733.33</u> |
| Total Other Current Assets | | <u>54,315.46</u> |
| Total Current Assets | | 7,237,693.18 |
| Fixed Assets | | |
| Land-New Facilities (Bond-Penn) | 9410-01 | 2,496,000.00 |
| Land Improv (TCA Bear Valley) | 9420 | 149,810.14 |
| Land Improv (Bond-Penn) | 9420-01 | 26,690.00 |
| Land Improv (TCAMS 144-146 Woodward) | 9420-02 | 7,900.00 |
| Building (TCAMS 146 Woodward) | 9430 | 474,171.50 |
| Building Improv (TCAMS 144-146 Woodward) | 9431 | 75,470.15 |
| Building (TCAMS 144 Woodward) | 9432 | 574,467.67 |
| Bldg Improv (TCA Bear Valley) | 9434 | 1,611,801.50 |
| Leasehold Improv (TCAMS Washington) | 9434-01 | 132,054.57 |
| Accum Deprec Bldg (TCA & TCAMS) | 9435 | (323,168.47) |
| Bldg Improv (Vista) | 9437 | 68,806.21 |
| Books & Equipment (TCA & TCAMS) | 9440 | 185,035.48 |
| Furniture and Fixtures (TCA & TCAMS) | 9441 | 48,140.01 |
| Library Books (TCA & TCAMS) | 9442 | 22,280.16 |
| Textbooks (TCA & TCAMS) | 9443 | 259,878.01 |
| Accum Deprec Equip (TCA & TCAMS) | 9445 | (390,189.22) |
| Accum Deprec F&F (TCA & TCAMS) | 9446 | (40,052.44) |
| Accum Deprec Improv (TCA & TCAMS) | 9447 | (429,202.56) |
| Accum Deprec (Washington) | 9447-01 | (42,237.28) |
| Accum Deprec Improv (Vista) | 9449 | (40,011.00) |
| Building-New Facilities (Bond-Penn) | 9451-01 | 18,321,728.85 |
| Accum Deprec Improv (Bond-Penn) | 9459 | (8,893.00) |
| Accum Deprec New Facilities (Bond-Penn) | 9460 | <u>(2,172,895.70)</u> |
| Total Fixed Assets | | <u>21,007,584.58</u> |
| Total ASSETS | | <u><u>28,245,277.76</u></u> |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | | |
| Accounts Payables | 9500 | 15,407.87 |

The Classical Academy, Inc.
Statement of Financial Position
As of 10/31/2019

| | | <u>Current Period</u> |
|--------------------------------------|---------|-----------------------|
| Accrued Payables | 9502 | 9,497.08 |
| Accrued Vacation | 9559 | <u>71,788.65</u> |
| Total Accounts Payable | | 96,693.60 |
| Other Current Liabilities | | |
| Accrued STRS | 9562 | 288,806.34 |
| Accrued PERS | 9563 | 125,806.98 |
| Accrued P/R Fed State Taxes | 9564 | (9.76) |
| Accrued W/C | 9570 | 21,566.00 |
| Garnishments | 9573 | 1,377.66 |
| Accrued-Aflac | 9581-01 | 225.71 |
| Accrued-Flex Amer Fidelity | 9581-02 | 4,814.18 |
| Accrued-American Fidelity | 9581-03 | 121.86 |
| Accrued-Pre-Paid Legal | 9581-04 | 187.30 |
| Accrued-Unum Voluntary | 9581-05 | 2,538.64 |
| Accrued-SDCOE/FBC | 9581-06 | 28,377.96 |
| Accrued-Unum Supplemental | 9581-09 | 1,191.56 |
| Accrued HSA - Health Savings Account | 9581-10 | 368.42 |
| Accrued - Chiro | 9581-11 | 0.22 |
| Deferred Rent | 9585 | 138,477.00 |
| Accrued Sales/Use Tax | 9599 | (509.96) |
| Due To Coastal | 9611 | 1,749.33 |
| Due To NCEF | 9613 | 10,000.00 |
| Security Deposits | 9630 | <u>1,000.00</u> |
| Total Other Current Liabilities | | <u>626,089.44</u> |
| Total Current Liabilities | | 722,783.04 |
| Long Term Liabilities | | |
| Bond Payable 2017 A&B | 9670-01 | 27,515,000.00 |
| Bond Premium | 9670-02 | 1,640,286.80 |
| Bond Premium Amort | 9670-03 | (112,418.46) |
| Bond Cost of Insurance | 9670-04 | (6,339,433.62) |
| Bond COI Amort | 9670-05 | 434,478.74 |
| Bond Underwriters Discount | 9670-06 | (432,375.00) |
| Underwriters Discount Amortization | 9670-07 | <u>29,633.12</u> |
| Total Long Term Liabilities | | <u>22,735,171.58</u> |
| Total LIABILITIES | | <u>23,457,954.62</u> |
| EQUITY | | |
| Without Donor Restrictions | | |
| Design. Economic Uncertainties | 9770 | 352,421.00 |
| Opening Bal Equity | 9791 | 985,305.66 |
| Audit Adjustments | 9792 | 196,566.20 |
| Facilities Reserves | 9799 | <u>3,205,104.08</u> |
| Total Without Donor Restrictions | | 4,739,396.94 |
| With Donor Restrictions | | |
| Low-Performing Student Block Grant | 9801 | 225,957.45 |
| MTSS Grant | 9802 | <u>23,627.91</u> |
| Total With Donor Restrictions | | 249,585.36 |
| Net Income | | <u>(201,659.16)</u> |
| Total Net Income | | <u>(201,659.16)</u> |
| Total EQUITY | | <u>4,787,323.14</u> |
| LIABILITIES & EQUITY | | <u>28,245,277.76</u> |

The Classical Academy, Inc.
Statement of Financial Position
As of 10/31/2019

Current Period

The Classical Academy
FYE 2019-20 Budget & 1st Interim Through 10/31/19

ENROLLMENT

| | | 1325 Approved Budget Total | 1325 1st Interim Total | 10/31/2019 Actuals Total | YTD (10/31/19) \$ Over (Under) Budget | Actuals as a % of Budget |
|------------------------------------|------------------|-------------------------------------|------------------------------|--------------------------------|---|--------------------------------|
| Revenue | SACS Obj# | | | | | |
| LCFF State Aid | 8011 | \$ 5,775,232 | \$ 5,372,626 | \$ 1,553,372.00 | \$ (3,819,254.00) | 28.91% |
| EPA Prop 30 | 8012 | \$ 1,724,986 | \$ 2,032,652 | \$ 532,378.00 | \$ (1,500,274.00) | 26.19% |
| In-Lieu Property Tax | 8096 | \$ 3,417,159 | \$ 3,445,886 | \$ 894,715.29 | \$ (2,551,170.71) | 25.96% |
| Special Education - Federal | 8181 | \$ 162,375 | \$ 162,375 | \$ - | \$ (162,375.00) | 0.00% |
| Mandated Cost Block Grant | 8550 | \$ 21,372 | \$ 21,372 | \$ - | \$ (21,372.00) | 0.00% |
| Lottery - Unrestricted | 8560 | \$ 197,620 | \$ 204,245 | \$ 6,625.35 | \$ (197,619.65) | 3.24% |
| Lottery - Restricted | 8560 | \$ 69,363 | \$ 81,890 | \$ 12,527.18 | \$ (69,362.82) | 15.30% |
| Interest Income | 8660 | \$ 40,000 | \$ 40,000 | \$ 14,504.25 | \$ (25,495.75) | 36.26% |
| Special Ed Low Incidence Income | 8590-93 | \$ 1,500 | \$ 1,500 | \$ - | \$ (1,500.00) | 0.00% |
| Special Education - State | 8590-00 | \$ 749,932 | \$ 702,852 | \$ 191,648.00 | \$ (511,204.00) | 27.27% |
| SpEd MH II & III | 8590-92 | \$ - | \$ 36,960 | \$ - | \$ (36,960.00) | 0.00% |
| Other Local Income | 8699-8799 | \$ 283,400 | \$ 294,800 | \$ 95,788.09 | \$ (199,011.91) | 32.49% |
| Total | | \$ 12,442,939 OK | \$ 12,397,158 | \$ 3,301,558.16 | \$ (9,095,599.84) | 26.63% |
| Salaries | | | | | | |
| Certificated Salaries | 1100 | \$ 3,168,429 | \$ 3,215,432 | \$ 808,354.67 | \$ (2,407,077.33) | 25.14% |
| Certificated Pupil Support | 1200 | \$ 465,380 | \$ 450,440 | \$ 118,010.89 | \$ (332,429.11) | 26.20% |
| Certificated Admin | 1300 | \$ 471,593 | \$ 390,891 | \$ 194,791.20 | \$ (196,099.80) | 49.83% |
| Certificated Other | 1900 | \$ 572,745 | \$ 589,910 | \$ 156,152.10 | \$ (433,757.90) | 26.47% |
| Total | | \$ 4,678,147 OK | \$ 4,646,673 | \$ 1,277,308.86 | \$ (3,369,364.14) | 27.49% |
| Classified Instr'l Aides | 2100 | \$ 463,155 | \$ 362,004 | \$ 138,380.43 | \$ (223,623.47) | 38.23% |
| Classified Support | 2200 | \$ 304,541 | \$ 276,103 | \$ 98,127.09 | \$ (177,976.38) | 35.54% |
| Classified Admin | 2300 | \$ 228,294 | \$ 286,542 | \$ 336,506.64 | \$ 49,964.64 | 117.44% |
| Classified Clerical | 2400 | \$ 641,155 | \$ 723,899 | \$ 434,154.75 | \$ (289,743.85) | 59.97% |
| Classified Instr'l Salaries | 2900 | \$ 52,283 | \$ - | \$ - | \$ - | 0.00% |
| Total | | \$ 1,689,428 OK | \$ 1,648,548 | \$ 1,007,168.91 | \$ (641,379.06) | 61.09% |
| Employee Benefits | | | | | | |
| STRS | 3101 | \$ 794,039 | \$ 783,456 | \$ 226,211.48 | \$ (557,244.52) | 28.87% |
| PERS | 3202 | \$ 299,681 | \$ 274,700 | \$ 195,563.11 | \$ (79,136.89) | 71.19% |
| Medicare & OASIS | 3301/02 | \$ 197,075 | \$ 193,490 | \$ 99,557.29 | \$ (93,932.89) | 51.45% |
| Heath Welfare | 3401/02 | \$ 855,196 | \$ 801,716 | \$ 299,211.74 | \$ (502,504.66) | 37.32% |
| UI | 3501/02 | \$ 2,864 | \$ 3,648 | \$ 5,095.28 | \$ 1,447.02 | 139.66% |
| Workers Comp | 3601/02 | \$ 82,555 | \$ 91,910 | \$ 32,580.32 | \$ (59,329.37) | 35.45% |
| Total | | \$ 2,231,409 OK | \$ 2,148,921 | \$ 858,219.22 | \$ (1,290,701.31) | 39.94% |
| Book and Supplies | | | | | | |
| Textbooks/Core Curricula | 4100 | \$ 213,812 | \$ 213,812 | \$ 154,655.88 | \$ (59,156.16) | 72.33% |
| Books Other Than Textbooks | 4200 | \$ 101,000 | \$ 101,000 | \$ 9,881.00 | \$ (91,119.00) | 9.78% |
| Materials & Supplies | 4300 | \$ 286,668 | \$ 297,880 | \$ 67,567.28 | \$ (230,312.72) | 22.68% |
| Non-Cap Equipment | 4400 | \$ 75,092 | \$ 79,226 | \$ 82,978.44 | \$ 3,752.44 | 104.74% |
| Total | | \$ 676,572 OK | \$ 691,918 | \$ 315,082.60 | \$ (376,835.44) | 45.54% |
| Service & Other Op. Exp | | | | | | |
| Subagreements for NPS | 5100 | \$ - | \$ - | \$ - | \$ - | |
| Travel and Conferences | 5200 | \$ 41,446 | \$ 52,932 | \$ 24,201.94 | \$ (28,730.06) | 45.72% |
| Dues and Membership | 5300 | \$ 18,390 | \$ 20,318 | \$ 6,724.76 | \$ (13,593.24) | 33.10% |
| Insurance | 5400 | \$ 102,483 | \$ 95,954 | \$ 74,776.19 | \$ (21,177.81) | 77.93% |
| Operations Housekeeping | 5500 | \$ 296,564 | \$ 296,677 | \$ 72,878.52 | \$ (223,798.48) | 24.56% |
| Rentals, Leases, Repairs | 5600 | \$ 960,403 | \$ 920,283 | \$ 312,672.68 | \$ (607,610.77) | 33.98% |
| Oversight Fee | 5850 | \$ 108,773 | \$ 108,248 | \$ - | \$ (108,248.00) | 0.00% |
| Operating Expenses | 5800 | \$ 1,484,469 | \$ 1,493,320 | \$ 561,027.62 | \$ (932,291.89) | 37.57% |
| Communications | 5900 | \$ 68,259 | \$ 76,293 | \$ 41,251.53 | \$ (35,041.47) | 54.07% |
| Total | | \$ 3,080,787 OK | \$ 3,064,025 | \$ 1,093,533.24 | \$ (1,970,491.72) | 35.69% |
| Capital Outlay | | | | | | |
| Depreciation Expense | 6900 | \$ 77,000 | \$ 77,000 | \$ 41,627.29 | \$ (35,372.71) | 54.06% |
| Total | | \$ 77,000 OK | \$ 77,000 | \$ 41,627.29 | \$ (35,372.71) | 54.06% |
| Other Outgo | | | | | | |
| Overhead Allocation | 7600 | \$ - | \$ - | \$ (931,484.00) | \$ - | 0.00% |
| Total | | \$ - OK | \$ - | \$ (931,484.00) | \$ - | 0.00% |
| Revenues | | \$ 12,442,939 | \$ 12,397,158 | \$ 3,301,558.16 | \$ (9,095,599.84) | |
| Expenditures | | \$ 12,433,344 | \$ 12,277,084 | \$ 3,661,456.12 | \$ (7,684,144.38) | |
| 3% Reserves | | \$ 322,858 | \$ 371,915 | \$ 99,047.00 | \$ (272,868.00) | |
| Undesignated | | \$ (313,263) | \$ (251,841) | \$ (458,944.96) | \$ (1,138,587.46) | |
| Prior Year Reserves | | \$ 4,611,175 | \$ 5,450,705 | \$ 5,450,704.58 | | |
| Est Year-End Reserves | | \$ 4,620,770 | \$ 5,570,778 | \$ 5,090,806.62 | | |
| Change in Net Position | | \$ 9,595 | \$ 120,074 | \$ (359,897.96) | | |

cdt 12/4/19

Classical Academy High School, Inc.

Statement of Activities

From 7/1/2019 Through 10/31/2019

| | | <u>Current Period</u> | <u>Current YTD</u> |
|---|---------|-----------------------|---------------------|
| Revenue | | | |
| LCFF State Aid - Current Year | 8011 | 1,289,948.00 | 1,289,948.00 |
| Prop 30 EPA | 8012 | 576,363.00 | 576,363.00 |
| In-Lieu Property Tax | 8096 | 1,583,798.04 | 1,583,798.04 |
| In-Lieu Property Tax-P/Y | 8097 | 7,909.00 | 7,909.00 |
| State Lottery P/Y Unrestricted Revenue | 8561-03 | 18,416.97 | 18,416.97 |
| State Lottery P/Y Restricted Revenue | 8561-06 | 11,431.16 | 11,431.16 |
| STAR Testing Reimbursement | 8590-01 | 5.00 | 5.00 |
| Special Ed | 8590-90 | 173,874.00 | 173,874.00 |
| Leadership - Student Store | 8699-02 | 259.00 | 259.00 |
| CAO-Event Book Income | 8699-04 | 1,775.00 | 1,775.00 |
| Lost Book Recovery Income | 8699-09 | (216.95) | (216.95) |
| Rental Income | 8699-13 | 5,800.00 | 5,800.00 |
| CAO-Grad Nite | 8699-16 | 450.00 | 450.00 |
| CAO-General Event Income | 8699-17 | 5,140.00 | 5,140.00 |
| CAO-Homecoming | 8699-21 | 200.00 | 200.00 |
| CAO-Apparel | 8699-30 | 1,731.00 | 1,731.00 |
| Facilities Lease: Civic Youth Orchestra | 8699-34 | 3,700.00 | 3,700.00 |
| Facilities Lease: Life Mission Church | 8699-35 | 18,000.00 | 18,000.00 |
| NCEF Income | 8699-45 | 53,400.00 | 53,400.00 |
| Dance | 8699-48 | 19,965.11 | 19,965.11 |
| Musical Theater | 8699-49 | 1,577.86 | 1,577.86 |
| Choir | 8699-51 | 14,171.00 | 14,171.00 |
| Cheer | 8699-59 | 875.00 | 875.00 |
| Media Income | 8699-64 | 125.00 | 125.00 |
| Art | 8699-65 | 2,575.00 | 2,575.00 |
| CAO-Band | 8699-88 | 900.00 | 900.00 |
| Woodshop Income | 8699-89 | 25.00 | 25.00 |
| Link Crew | 8699-91 | 79.46 | 79.46 |
| General Income | 8699-99 | <u>7,936.32</u> | <u>7,936.32</u> |
| Total Revenue | | <u>3,800,212.97</u> | <u>3,800,212.97</u> |
| Expense | | | |
| Certificated Salaries 1000 | | | |
| Teachers' Salaries | 1100 | 942,105.00 | 942,105.00 |
| Sub-Teachers Salaries | 1101 | 9,191.78 | 9,191.78 |
| Pupil Services | 1200 | 100,264.98 | 100,264.98 |
| Certificated Administration | 1300 | 156,154.28 | 156,154.28 |
| Other Certificated Salaries | 1900 | <u>38,113.36</u> | <u>38,113.36</u> |
| Total Certificated Salaries 1000 | | 1,245,829.40 | 1,245,829.40 |
| Classified Salaries 2000 | | | |
| Instructional Aide | 2100 | 204,811.69 | 204,811.69 |
| Classified Sub Teachers | 2111 | 956.48 | 956.48 |
| Classified Support Salaries | 2200 | 128,289.36 | 128,289.36 |
| Classified Administration | 2300 | 99,832.00 | 99,832.00 |
| Clk, Tech, & Office Salaries | 2400 | <u>256,635.37</u> | <u>256,635.37</u> |
| Total Classified Salaries 2000 | | 690,524.90 | 690,524.90 |
| Employee Benefits 3000 | | | |
| STRS - Certificated | 3101 | 210,199.13 | 210,199.13 |
| PERS - Classified | 3202 | 150,647.50 | 150,647.50 |
| FICA/Medicare - Certificated | 3301 | 28,109.72 | 28,109.72 |
| FICA/Medicare - Classified | 3302 | 50,688.72 | 50,688.72 |
| H&W Benefits-Certificated | 3401 | 153,534.74 | 153,534.74 |

Classical Academy High School, Inc.

Statement of Activities

From 7/1/2019 Through 10/31/2019

| | | <u>Current Period</u> | <u>Current YTD</u> |
|--|---------|-----------------------|--------------------|
| H&W Benefits - Classified | 3402 | 108,226.94 | 108,226.94 |
| Unemployment Ins-Certificated | 3501 | 116.00 | 116.00 |
| Workers Comp - Certificated | 3601 | 18,448.24 | 18,448.24 |
| Workers Comp - Classified | 3602 | <u>10,037.28</u> | <u>10,037.28</u> |
| Total Employee Benefits 3000 | | 730,008.27 | 730,008.27 |
| Books & Supplies 4000 | | | |
| Approved Curricula Material Textbooks 4100 | | | |
| Approved Curriculum & Textbooks | 4100-01 | 42,114.65 | 42,114.65 |
| Approved Core | 4100-38 | 2,090.94 | 2,090.94 |
| Approved Electives | 4100-39 | <u>772.27</u> | <u>772.27</u> |
| Total Approved Curricula Material Textbooks 4100 | | 44,977.86 | 44,977.86 |
| Non-Approved Curricula Material 4200 | | | |
| Independent Study Curricula Materials | 4200-01 | <u>987.77</u> | <u>987.77</u> |
| Total Non-Approved Curricula Material 4200 | | 987.77 | 987.77 |
| Inst'l Material & Supplies 4300 | | | |
| Instr'l Mat & Sup- General | 4300-01 | 15,380.76 | 15,380.76 |
| Art Supplies | 4300-05 | 1,020.39 | 1,020.39 |
| Science Labs | 4300-06 | 309.38 | 309.38 |
| Office Material & Supplies | 4301 | 14,039.21 | 14,039.21 |
| Janitorial & Maint Supplies | 4302 | 13,092.93 | 13,092.93 |
| Choir Supplies | 4305-02 | 941.26 | 941.26 |
| Athletic Supplies | 4307-01 | 14,231.00 | 14,231.00 |
| Athletic Training Supplies | 4307-02 | 2,449.69 | 2,449.69 |
| Cheer Team Supplies | 4307-06 | 25,243.78 | 25,243.78 |
| Dance Team Supplies | 4307-08 | 25,379.92 | 25,379.92 |
| Meals | 4311 | 1,259.03 | 1,259.03 |
| Child Nutrition Supplies | 4313 | 65.61 | 65.61 |
| CAO-Homecoming Supplies | 4316 | 209.75 | 209.75 |
| Robotics | 4317 | 3,794.97 | 3,794.97 |
| Fuel | 4320 | 2,383.83 | 2,383.83 |
| CAO-General Event Supplies | 4321 | 3,714.16 | 3,714.16 |
| Building Improvement Supplies | 4325 | <u>3,348.30</u> | <u>3,348.30</u> |
| Total Inst'l Material & Supplies 4300 | | <u>126,863.97</u> | <u>126,863.97</u> |
| Total Books & Supplies 4000 | | 172,829.60 | 172,829.60 |
| NonCap F&E 4400 | | | |
| NonCap F&E - Equipment - Computers | 4402 | 31,942.37 | 31,942.37 |
| NonCap F&E - Equipment - Other (IT) | 4403 | 12,052.77 | 12,052.77 |
| NonCap F&E - F&E Tables & Chairs | 4404 | 12,803.70 | 12,803.70 |
| NonCap F&E - Other | 4405 | <u>1,957.08</u> | <u>1,957.08</u> |
| Total NonCap F&E 4400 | | 58,755.92 | 58,755.92 |
| Services & Other Operating Exp 5000 | | | |
| Dues & Subscriptions | 5300 | 5,766.64 | 5,766.64 |
| Insurance | 5400 | <u>86,564.00</u> | <u>86,564.00</u> |
| Total Services & Other Operating Exp 5000 | | 92,330.64 | 92,330.64 |
| Travel Expenses 5200 | | | |
| Travel & Conferences | 5201 | 19,564.16 | 19,564.16 |
| Auto Allowance | 5203 | <u>2,626.00</u> | <u>2,626.00</u> |
| Total Travel Expenses 5200 | | 22,190.16 | 22,190.16 |
| Operations & Housekeeping 5500 | | | |
| Janitorial Services | 5501 | 41,645.24 | 41,645.24 |
| Trash Disposal | 5502 | 2,772.92 | 2,772.92 |
| Landscaping | 5503 | 12,139.83 | 12,139.83 |

Classical Academy High School, Inc.

Statement of Activities

From 7/1/2019 Through 10/31/2019

| | | <u>Current Period</u> | <u>Current YTD</u> |
|---|---------|-----------------------|--------------------|
| Utilities - SDG&E | 5504 | 72,752.84 | 72,752.84 |
| Utilities - Water | 5505 | 10,802.14 | 10,802.14 |
| Pest Control | 5506 | <u>730.00</u> | <u>730.00</u> |
| Total Operations & Housekeeping 5500 | | 140,842.97 | 140,842.97 |
| Rental, Leases & Housekeeping 5600 | | | |
| Storage Rentals | 5601 | 8,498.00 | 8,498.00 |
| Copier-Usage | 5605-01 | 5,571.83 | 5,571.83 |
| Copier Lease | 5605-02 | 10,068.32 | 10,068.32 |
| HVAC Maintenance | 5605-03 | 3,903.50 | 3,903.50 |
| Elevator Maintenance Agreement | 5605-04 | 1,560.62 | 1,560.62 |
| Building Lease | 5606 | 222,888.68 | 222,888.68 |
| Bldg Lease-Common Area Maintenance | 5606-02 | 30,828.00 | 30,828.00 |
| Building Improvement | 5607 | 3,543.75 | 3,543.75 |
| Other Maint Repairs | 5609 | <u>14,002.20</u> | <u>14,002.20</u> |
| Total Rental, Leases & Housekeeping 5600 | | 300,864.90 | 300,864.90 |
| Consult. Serv. & Operation Exp 5800 | | | |
| Music Programs 5811 | | | |
| Musical Theater | 5811 | 200.00 | 200.00 |
| Drama | 5811-01 | 120.00 | 120.00 |
| Choir | 5811-02 | <u>2,580.08</u> | <u>2,580.08</u> |
| Total Music Programs 5811 | | 2,900.08 | 2,900.08 |
| Consult. Serv. & Operation 5800 | | | |
| IS Elective Spending | 5801 | 956.00 | 956.00 |
| Child Nutrition Contract Services | 5813 | 280.78 | 280.78 |
| CAO-Homecoming Services | 5816 | 2,300.95 | 2,300.95 |
| Robotics | 5817 | 5,000.00 | 5,000.00 |
| CAO-General Event Services | 5821 | 2,399.00 | 2,399.00 |
| Advertising/Community Marketing | 5826 | 7,483.33 | 7,483.33 |
| Audit | 5827 | 7,998.00 | 7,998.00 |
| Bank Service Fees | 5828 | 549.00 | 549.00 |
| Consultants - IT | 5835 | 312.50 | 312.50 |
| Consultants - Other | 5837 | 17,437.93 | 17,437.93 |
| Consultants-Special Education | 5837-01 | 40,546.78 | 40,546.78 |
| Staff Development | 5842 | 6,508.10 | 6,508.10 |
| Contracted Services - Other | 5849 | 1,188.52 | 1,188.52 |
| Contracted Services-Maintenance | 5849-02 | 18,480.00 | 18,480.00 |
| Fingerprinting/FBI-DOJ | 5851 | 859.00 | 859.00 |
| Late Fees & Finance Charges | 5852 | 1,017.38 | 1,017.38 |
| Legal Expense | 5853 | 826.50 | 826.50 |
| Printing & Reproduction | 5856 | 4,593.92 | 4,593.92 |
| Property Tax Assessment | 5857 | 487.50 | 487.50 |
| SDCOE - SIS Expense | 5860 | 13,618.39 | 13,618.39 |
| Security Systems/Services | 5862 | 4,952.18 | 4,952.18 |
| Security Other Services | 5862-01 | 11,438.87 | 11,438.87 |
| Computer Software | 5863 | 10,166.45 | 10,166.45 |
| Organizational Online Curriculum, Testing & Subscriptions | 5864-01 | 18,907.33 | 18,907.33 |
| Site specific Online Curriculum & Subscriptions | 5864-02 | 15,789.45 | 15,789.45 |
| Athletics | 5870 | 82,783.61 | 82,783.61 |
| Cheer Team | 5870-06 | 3,242.00 | 3,242.00 |
| Dance Team | 5870-08 | 27,502.26 | 27,502.26 |
| Band | 5870-25 | 1,100.00 | 1,100.00 |

Classical Academy High School, Inc.

Statement of Activities

From 7/1/2019 Through 10/31/2019

| | | <u>Current Period</u> | <u>Current YTD</u> |
|---|------|----------------------------|----------------------------|
| Shred-It Services | 5875 | 632.03 | 632.03 |
| Bond Cost | 5879 | 31,000.00 | 31,000.00 |
| SpEd Assessments | 5887 | 9,225.00 | 9,225.00 |
| Facility Lease LLC | 5897 | 389,687.93 | 389,687.93 |
| Miscellaneous Expenses | 5899 | <u>128.00</u> | <u>128.00</u> |
| Total Consult. Serv. & Operation 5800 | | <u>739,398.69</u> | <u>739,398.69</u> |
| Total Consult. Serv. & Operation Exp 5800 | | <u>742,298.77</u> | <u>742,298.77</u> |
| Communications 5900 | | | |
| Postage & Delivery | 5901 | 336.34 | 336.34 |
| Telephone Expense | 5902 | 14,477.99 | 14,477.99 |
| Cell Phone Expense | 5903 | 5,989.72 | 5,989.72 |
| Internet - Web Services | 5904 | <u>4,490.28</u> | <u>4,490.28</u> |
| Total Communications 5900 | | <u>25,294.33</u> | <u>25,294.33</u> |
| Capital Outlay 6000 | | | |
| Depreciation Expense | 6900 | <u>33,398.39</u> | <u>33,398.39</u> |
| Total Capital Outlay 6000 | | <u>33,398.39</u> | <u>33,398.39</u> |
| Total Expense | | <u>4,255,168.25</u> | <u>4,255,168.25</u> |
| Other Local Revenue 8600 | | | |
| Interest Income | 8660 | <u>9,685.57</u> | <u>9,685.57</u> |
| Total Other Local Revenue 8600 | | <u>9,685.57</u> | <u>9,685.57</u> |
| Net Ordinary Income | | <u>(445,269.71)</u> | <u>(445,269.71)</u> |
| Net Income(Loss) | | <u><u>(445,269.71)</u></u> | <u><u>(445,269.71)</u></u> |

Classical Academy High School, Inc.

Statement of Financial Position

As of 10/31/2019

| | | <u>Current Period</u> |
|------------------------------------|------|----------------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savngs | | |
| Cash in County Treasury | 9110 | 779,923.04 |
| Cash CAHS-PWB-Pacific Western Bank | 9121 | 1,119,737.96 |
| Petty Cash | 9131 | <u>1,200.00</u> |
| Total Checking/Savngs | | 1,900,861.00 |
| Accounts Receivable | | |
| Accrued Receivables | 9202 | <u>45,831.00</u> |
| Total Accounts Receivable | | 45,831.00 |
| Other Current Assets | | |
| Prepaid Expenditures | 9330 | 76,925.60 |
| Security Deposit (Rent) | 9332 | <u>88,014.55</u> |
| Total Other Current Assets | | <u>164,940.15</u> |
| Total Current Assets | | 2,111,632.15 |
| Fixed Assets | | |
| Building Improvements-CAHS Only | 9434 | 443,562.86 |
| Leashold Improvement-Other Sites | 9436 | 176,237.94 |
| Accum Depreciation - LH | 9437 | (73,561.86) |
| Equipment | 9440 | 606,750.35 |
| Furniture and Fixtures | 9441 | 6,612.99 |
| Textbooks | 9443 | 5,387.23 |
| Vehicle | 9444 | 54,375.73 |
| Accum Depreciation - Equip | 9445 | (591,910.13) |
| Accum Depreciation - F&F | 9446 | (6,612.99) |
| LHI Allowance - 130 Woodward | 9455 | 275,981.50 |
| Accumlated Dep - LHI - CAO | 9460 | <u>(4,108.95)</u> |
| Total Fixed Assets | | 892,714.67 |
| Other Assets | | |
| Due From Coastal | 9311 | <u>420.00</u> |
| Total Other Assets | | <u>420.00</u> |
| Total ASSETS | | <u><u>3,004,766.82</u></u> |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | | |
| Accounts Payables | 9500 | 34,983.09 |
| Accrued Vacation | 9559 | 47,656.20 |
| Deferred Rent | 9585 | 339,567.00 |
| CAO LHI Allowance Offset | 9586 | 178,895.00 |
| Sales Use/Tax | 9599 | <u>1,893.28</u> |
| Total Accounts Payable | | 602,994.57 |
| Due to Accounts | | |
| Due To TCA | 9612 | 506,456.28 |
| Security Deposits | 9630 | <u>1,000.00</u> |
| Total Due to Accounts | | <u>507,456.28</u> |
| Total Current Liabilities | | <u>1,110,450.85</u> |
| Total LIABILITIES | | <u><u>1,110,450.85</u></u> |

EQUITY

Without Donor Restrictions

Classical Academy High School, Inc.
Statement of Financial Position
As of 10/31/2019

| | | <u>Current Period</u> |
|----------------------------------|------|----------------------------|
| Desig. Economic Uncertainties | 9770 | 388,913.00 |
| Opening Bal Equity | 9791 | 598,800.90 |
| Facilities Reserves | 9799 | <u>1,317,073.22</u> |
| Total Without Donor Restrictions | | 2,304,787.12 |
| With Donor Restrictions | | |
| CA Energy Reserves | 9783 | <u>34,798.56</u> |
| Total With Donor Restrictions | | 34,798.56 |
| Net Income | | <u>(445,269.71)</u> |
| Total Net Income | | <u>(445,269.71)</u> |
| Total EQUITY | | <u>1,894,315.97</u> |
| LIABILITIES & EQUITY | | <u><u>3,004,766.82</u></u> |

ClassicalAcademy_Vista
Statement of Activities
From 7/1/2019 Through 10/31/2019

| | | Current Period Actual | Current Year Actual |
|---|---------|--------------------------|------------------------|
| Revenue | | | |
| LCFF State Aid-Current Year | 8011 | 744,716.00 | 744,716.00 |
| EPA Prop 30 | 8012 | 25,575.00 | 25,575.00 |
| In-Lieu Property Tax | 8096 | 400,335.78 | 400,335.78 |
| In-Lieu Property Tax-P/Y | 8097 | 12,348.00 | 12,348.00 |
| Special Ed | 8590-90 | 74,904.00 | 74,904.00 |
| Musical Theater Income | 8699-03 | 515.00 | 515.00 |
| Event Income | 8699-08 | 69.00 | 69.00 |
| Lost Book Recovery Income | 8699-09 | 346.08 | 346.08 |
| Donation Income | 8699-12 | 20.00 | 20.00 |
| 8th Grade Promotion | 8699-26 | 25.00 | 25.00 |
| Class/Field Trip Income | 8699-69 | 25,763.05 | 25,763.05 |
| Misc. Income | 8699-99 | 90.10 | 90.10 |
| Total Revenue | | <u>1,284,707.01</u> | <u>1,284,707.01</u> |
| Expense | | | |
| Certificated Salaries 1000 | | | |
| Certificated Salaries - Teachers' Salaries | 1100 | 387,739.96 | 387,739.96 |
| Certificated Salaries - Sub-Teachers Salaries | 1101 | 8,007.50 | 8,007.50 |
| Certificated Salaries - Pupil Support | 1200 | 53,826.62 | 53,826.62 |
| Certificated Salaries - Certificated Administration | 1300 | 39,269.12 | 39,269.12 |
| Certificated Salaries - Other Certificated Salaries | 1900 | 43,606.66 | 43,606.66 |
| Certificated Salaries - Instr'l Sup C-Elec | 1901 | 9,003.75 | 9,003.75 |
| Total Certificated Salaries 1000 | | <u>541,453.61</u> | <u>541,453.61</u> |
| Classified Salaries 2000 | | | |
| Classified Salaries - Instructional Aide | 2100 | 58,791.65 | 58,791.65 |
| Classified Salaries - Sub Teachers | 2111 | 252.39 | 252.39 |
| Classified Salaries - Classified Support Salaries | 2200 | 32,081.19 | 32,081.19 |
| Classified Salaries - Clk, Tech, & Office Salaries | 2400 | 43,328.09 | 43,328.09 |
| Total Classified Salaries 2000 | | <u>134,453.32</u> | <u>134,453.32</u> |
| Employee Benefits 3000 | | | |
| STRS - Certificated | 3101 | 100,161.84 | 100,161.84 |
| PERS - Classified | 3202 | 29,240.07 | 29,240.07 |
| FICA/Medicare - Certificated | 3301 | 9,166.90 | 9,166.90 |
| FICA/Medicare - Classified | 3302 | 9,462.28 | 9,462.28 |
| H&W Benefits-Certificated | 3401 | 65,901.77 | 65,901.77 |
| H&W Benefits - Classified | 3402 | 20,537.17 | 20,537.17 |
| Workers Comp - Certificated | 3601 | 8,199.90 | 8,199.90 |
| Workers Comp - Classified | 3602 | 1,790.26 | 1,790.26 |
| Total Employee Benefits 3000 | | <u>244,460.19</u> | <u>244,460.19</u> |
| Books & Supplies 4000 | | | |
| Approved Curricula Material Textbooks 4100 | | | |
| Logic of English Non-Consumable | 4100-07 | 16,888.91 | 16,888.91 |
| Logic of English Consumable | 4100-08 | 10,235.59 | 10,235.59 |
| Math non-consumable | 4100-30 | 5,593.70 | 5,593.70 |
| Math consumable | 4100-31 | 10,584.47 | 10,584.47 |
| Science non-consumable | 4100-32 | 28.77 | 28.77 |
| Science consumable | 4100-33 | 8.96 | 8.96 |

ClassicalAcademy_Vista
Statement of Activities
From 7/1/2019 Through 10/31/2019

| | | Current Period Actual | Current Year Actual |
|---|---------|--------------------------|------------------------|
| Social Studies non-consumable | 4100-34 | 12,923.67 | 12,923.67 |
| Social Studies consumable | 4100-35 | 24,470.93 | 24,470.93 |
| English/LA non-consumable | 4100-36 | 4,630.19 | 4,630.19 |
| English/LA consumable | 4100-37 | 8,556.55 | 8,556.55 |
| Total Approved Curricula Material Textbooks 4100 | | 93,921.74 | 93,921.74 |
| Instr'l Material & Supplies 4300 | | | |
| Instr'l Mat & Supplies- General | 4300-01 | 8,534.39 | 8,534.39 |
| Office Material & Supplies | 4301 | 1,223.74 | 1,223.74 |
| Janitorial & Maint Supplies | 4302 | 3,230.67 | 3,230.67 |
| Musical Theater Mat. & Supplies | 4305 | 303.68 | 303.68 |
| Staff Meals | 4311 | 440.10 | 440.10 |
| Child Nutrition Supplies | 4313 | 116.70 | 116.70 |
| Building Improvement Supplies | 4325 | 2,830.05 | 2,830.05 |
| Total Instr'l Material & Supplies 4300 | | 16,679.33 | 16,679.33 |
| Total Books & Supplies 4000 | | 110,601.07 | 110,601.07 |
| NonCap F&E 4400 | | | |
| Equipment - Computers | 4402 | 18,217.90 | 18,217.90 |
| Equipment - Other (IT) | 4403 | 1,315.55 | 1,315.55 |
| Furniture | 4404 | 6,973.12 | 6,973.12 |
| Total NonCap F&E 4400 | | 26,506.57 | 26,506.57 |
| Services & Other Operating Exp. 5000 | | | |
| Dues & Subscriptions | 5300 | 840.63 | 840.63 |
| Insurance | 5400 | 65,492.00 | 65,492.00 |
| Total Services & Other Operating Exp. 5000 | | 66,332.63 | 66,332.63 |
| Travel Expenses 5200 | | | |
| Travel & Conferences | 5201 | 3,277.50 | 3,277.50 |
| Auto Allowance | 5203 | 1,672.00 | 1,672.00 |
| Mileage | 5210 | 84.68 | 84.68 |
| Total Travel Expenses 5200 | | 5,034.18 | 5,034.18 |
| Operations & Housekeeping 5500 | | | |
| Janitorial Services | 5501 | 11,345.00 | 11,345.00 |
| Utilities - SDG&E | 5504 | 14,080.98 | 14,080.98 |
| Utilities - Water | 5505 | 1,414.12 | 1,414.12 |
| Total Operations & Housekeeping 5500 | | 26,840.10 | 26,840.10 |
| Rental, Leases & Housekeeping 5600 | | | |
| Rentals | 5601 | 1,600.00 | 1,600.00 |
| Copier Usage | 5605-01 | 1,596.95 | 1,596.95 |
| Copier Lease | 5605-02 | 1,256.40 | 1,256.40 |
| HVAC Repairs & Maintenance | 5605-03 | 3,777.95 | 3,777.95 |
| Building Lease | 5606 | 154,073.24 | 154,073.24 |
| Building Improvement | 5607 | 524.52 | 524.52 |
| Total Rental, Leases & Housekeeping 5600 | | 162,829.06 | 162,829.06 |
| Consult. Serv. & Operation Exp 5800 | | | |
| Field Trip Expense 5808 | | | |
| Class/Field Trip Expenses, Services and Rentals | 5808 | 31,748.98 | 31,748.98 |
| Total Field Trip Expense 5808 | | 31,748.98 | 31,748.98 |
| Consult. Serv. & Operation 5800 | | | |
| Elective Spending | 5801 | 1,115.00 | 1,115.00 |
| Events Services and Rentals | 5810 | 425.00 | 425.00 |

ClassicalAcademy_Vista
Statement of Activities
From 7/1/2019 Through 10/31/2019

| | | Current Period Actual | Current Year Actual |
|---|---------|--------------------------|------------------------|
| Musical Theater Contracts and Rentals | 5811 | 800.00 | 800.00 |
| Child Nutrition Contract Service | 5813 | 450.33 | 450.33 |
| Bank Service Fees | 5828 | 698.79 | 698.79 |
| Consultants - IT | 5835 | 312.50 | 312.50 |
| Consultants-Special Ed | 5837-01 | 4,345.00 | 4,345.00 |
| Staff Development Induction/BTSA | 5842 | 2,958.40 | 2,958.40 |
| Contracted Services - Other | 5849 | 425.00 | 425.00 |
| Contracted Services-Maintenance | 5849-02 | 3,410.32 | 3,410.32 |
| Legal Expense | 5853 | 318.50 | 318.50 |
| Printing & Reproduction | 5856 | 1,842.95 | 1,842.95 |
| SDCOE - SIS Expense | 5860 | 7,799.47 | 7,799.47 |
| Security System/Service | 5862 | 810.00 | 810.00 |
| Security Other Services | 5862-01 | (34.28) | (34.28) |
| Computer Software | 5863 | 4,872.01 | 4,872.01 |
| Organizational Online Testing and Subscriptions | 5864-01 | 41,606.48 | 41,606.48 |
| Site Specific Online Curriculum | 5864-02 | 10,923.01 | 10,923.01 |
| Shred-It Services | 5875 | 260.50 | 260.50 |
| Total Consult. Serv. & Operation 5800 | | <u>83,338.98</u> | <u>83,338.98</u> |
| Total Consult. Serv. & Operation Exp 5800 | | 115,087.96 | 115,087.96 |
| Communications 5900 | | | |
| Telephone Expense | 5902 | 5,671.45 | 5,671.45 |
| Cell Phone Expense | 5903 | 1,917.60 | 1,917.60 |
| Internet - Web Services | 5904 | 4,791.29 | 4,791.29 |
| Total Communications 5900 | | 12,380.34 | 12,380.34 |
| Capital Outlay 6000 | | | |
| Depreciation Expense | 6900 | 1,154.25 | 1,154.25 |
| Total Capital Outlay 6000 | | 1,154.25 | 1,154.25 |
| Total Expense | | <u>1,447,133.28</u> | <u>1,447,133.28</u> |
| Other Local Revenue 8600 | | | |
| Interest Income | 8660 | 2,918.40 | 2,918.40 |
| Total Other Local Revenue 8600 | | 2,918.40 | 2,918.40 |
| Net Ordinary Income | | <u>(159,507.87)</u> | <u>(159,507.87)</u> |
| Net Income (Loss) | | <u>(159,507.87)</u> | <u>(159,507.87)</u> |

ClassicalAcademy_Vista
Statement of Financial Position
As of 10/31/2019

| | | <u>Current Year</u> |
|----------------------------------|------|--------------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| Cash in County Treasury | 9110 | 359,135.19 |
| PWB-Pacific Western Bank | 9121 | <u>534,061.87</u> |
| Total Checking/Savings | | 893,197.06 |
| Other Current Assets | | |
| Prepaid Expenditures | 9330 | <u>4,590.23</u> |
| Total Other Current Assets | | <u>4,590.23</u> |
| Total Current Assets | | 897,787.29 |
| Fixed Assets | | |
| Leasehold Improv - Vista | 9436 | 12,364.00 |
| Accumulated Depreciation - LHI | 9437 | (412.14) |
| Equipment - Vista | 9455 | 14,842.15 |
| Accum Depreciation - Equip | 9456 | <u>(742.11)</u> |
| Total Fixed Assets | | 26,051.90 |
| Other Assets | | |
| Security Deposit (Rent) | 9332 | <u>37,076.54</u> |
| Total Other Assets | | <u>37,076.54</u> |
| Total ASSETS | | <u><u>960,915.73</u></u> |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | | |
| Accounts Payables | 9500 | 4,272.96 |
| Accrued Vacation | 9559 | 15,151.81 |
| Deferred Rent | 9585 | 39,293.00 |
| Sales Use/Tax | 9599 | <u>49.35</u> |
| Total Accounts Payable | | 58,767.12 |
| Other Current Liabilities | | |
| Due To TCA | 9611 | 158,229.19 |
| Due to Coastal | 9619 | <u>396,492.73</u> |
| Total Other Current Liabilities | | <u>554,721.92</u> |
| Total Current Liabilities | | <u>613,489.04</u> |
| Total LIABILITIES | | <u>613,489.04</u> |
| EQUITY | | |
| Without Donor Restrictions | | |
| Net Assets | 9793 | <u>506,934.56</u> |
| Total Without Donor Restrictions | | 506,934.56 |
| Net Income | | |
| | | <u>(159,507.87)</u> |
| Total Net Income | | <u>(159,507.87)</u> |
| Total EQUITY | | <u>347,426.69</u> |
| LIABILITIES & EQUITY | | <u><u>960,915.73</u></u> |



THE CLASSICAL ACADEMIES

- ESCONDIDO | VISTA | OCEANSIDE | ONLINE -

Board Report

Use of Medicinal Cannabis on a School Campus

Background:

Governor Gavin Newsom signed into law SB223 on October 9, 2019, which permits charter schools to adopt a board-approved policy allowing a parent or guardian to administer medicinal cannabis to a qualified student on a K-12 campus during the school day. SB 223, also known as "Jojo's Act," states four provisions that must be included should we elect to adopt this policy. See attached legal brief from YM&C for additional detail.

Report:

The Classical Academies have numerous students that are currently taking prescribed medications and those students are observed by school personnel, or by the school nurse, when taking medication on a school campus. In a survey of school site social emotional counselors, and the school nurse, the question was raised if they knew of any student or students that were currently taking medicinal cannabis as part of their prescribed prescriptions? Through this survey it was revealed that we are only aware of one student, whose name and grade were kept confidential, and that it is not being administered on campus.

Action Required by the Board:

It is recommended that the Board provide the Chief Executive Officer direction at this time as to either, 1) develop a policy that would be returned to the February 2020 Board meeting for discussion, or 2) table this topic to a later date based on current need of students and their medical requirements.

Cameron Curry
Chief Executive Officer

December 2, 2019

Classical Academy Vista
1st Interim 2019/20 & YTD through 10/31/19

ENROLLMENT

| | | 510 | 510 | 10/31/2019 | YTD (10/31/19) | Actuals as a |
|------------------------------------|-----------|-------------------------------|------------------------|------------------------|---------------------------|----------------|
| | SACS Obj# | Approved Budget 2019/20 | 1st Interim 2019/20 | Actuals Total | \$ Over (Under) Budget | % of Budget |
| Revenue | | | | | | |
| LCFF State Aid | 8011 | \$ 2,467,902 | \$ 2,471,289 | \$ 744,716.00 | \$ (1,726,573.00) | 30.13% |
| EPA Prop 30 | 8012 | \$ 98,940 | \$ 98,940 | \$ 25,575.00 | \$ (73,365.00) | 25.85% |
| In-Lieu Property Tax | 8096 | \$ 1,512,693 | \$ 1,539,753 | \$ 412,683.78 | \$ (1,127,069.22) | 26.80% |
| Special Education - Federal | 8181 | \$ 63,375 | \$ 63,375 | \$ - | \$ (63,375.00) | 0.00% |
| Mandated Cost Block Grant | 8550 | \$ 8,353 | \$ 8,353 | \$ - | \$ (8,353.00) | 0.00% |
| Lottery - Unrestricted | 8560 | \$ 77,237 | \$ 77,237 | \$ - | \$ (77,237.00) | 0.00% |
| Lottery - Restricted | 8560 | \$ 27,110 | \$ 27,110 | \$ - | \$ (27,110.00) | 0.00% |
| Special Education - State | 8590-00 | \$ 298,361 | \$ 293,118 | \$ 74,904.00 | \$ (218,214.00) | 25.55% |
| SpEd Low Incidence Income | 8590-93 | \$ 1,500 | \$ 1,500 | \$ - | \$ (1,500.00) | 0.00% |
| Interest Income | 8660 | \$ 5,700 | \$ 5,700 | \$ 2,918.40 | \$ (2,781.60) | 51.20% |
| Other Local Income | 8699-8799 | \$ 98,000 | \$ 98,000 | \$ 26,828.23 | \$ (71,171.77) | 27.38% |
| Total | | \$ 4,659,171 | \$ 4,684,375 | \$ 1,287,625.41 | \$ (3,396,749.59) | 27.49% |
| Salaries | | | | | | |
| Certificated Salaries | 1100 | \$ 1,512,252 | \$ 1,566,495 | \$ 395,747.46 | \$ (1,170,747.42) | 25.26% |
| Certificated Pupil Support | 1200 | \$ 181,800 | \$ 193,660 | \$ 53,826.62 | \$ (139,833.38) | 27.79% |
| Certificated Admin | 1300 | \$ 103,000 | \$ 117,807 | \$ 39,269.12 | \$ (78,537.88) | 33.33% |
| Certificated Other | 1900 | \$ 182,760 | \$ 177,555 | \$ 52,610.41 | \$ (124,944.59) | 29.63% |
| Total | | \$ 1,979,812 | \$ 2,055,517 | \$ 541,453.61 | \$ (1,514,063.27) | 26.34% |
| Classified Instr'l Aides | 2100 | \$ 345,033 | \$ 238,682 | \$ 59,044.01 | \$ (179,637.84) | 24.74% |
| Classified Support | 2200 | \$ 100,628 | \$ 103,931 | \$ 32,081.19 | \$ (71,849.81) | 30.87% |
| Classified Clerical | 2400 | \$ 110,115 | \$ 122,473 | \$ 43,328.09 | \$ (79,145.31) | 35.38% |
| Total | | \$ 555,776 | \$ 465,086 | \$ 134,453.29 | \$ (330,632.96) | 28.91% |
| Employee Benefits | | | | | | |
| STRS | 3101 | \$ 333,322 | \$ 321,838 | \$ 100,161.84 | \$ (221,676.16) | 31.12% |
| PERS | 3202 | \$ 105,084 | \$ 102,263 | \$ 29,240.07 | \$ (73,022.93) | 28.59% |
| Medicare & OASIS | 3301/02 | \$ 71,225 | \$ 65,384 | \$ 18,629.18 | \$ (46,754.82) | 28.49% |
| Heath Welfare | 3401/02 | \$ 336,922 | \$ 350,184 | \$ 86,438.94 | \$ (263,745.33) | 24.68% |
| UI | 3501/02 | \$ 1,269 | \$ 1,261 | \$ - | \$ (1,261.00) | 0.00% |
| Workers Comp | 3601/02 | \$ 48,794 | \$ 36,801 | \$ 9,990.16 | \$ (26,810.84) | 27.15% |
| Total | | \$ 896,616 | \$ 877,731 | \$ 244,460.19 | \$ (633,271.08) | 27.85% |
| Book and Supplies | | | | | | |
| Textbooks/Core Curricula | 4100 | \$ 119,058 | \$ 128,058 | \$ 93,921.74 | \$ (34,136.10) | 73.34% |
| Books Other Than Textbooks | 4200 | \$ 17,500 | \$ 17,500 | \$ - | \$ (17,500.00) | 0.00% |
| Materials & Supplies | 4300 | \$ 95,750 | \$ 95,750 | \$ 16,679.33 | \$ (79,070.67) | 17.42% |
| Non-Cap Equipment | 4400 | \$ 33,819 | \$ 37,419 | \$ 26,506.57 | \$ (10,912.43) | 70.84% |
| Total | | \$ 266,127 | \$ 278,727 | \$ 137,107.64 | \$ (141,619.20) | 49.19% |
| Service & Other Op. Exp | | | | | | |
| Travel and Conferences | 5200 | \$ 12,400 | \$ 15,592 | \$ 5,034.18 | \$ (10,557.82) | 32.29% |
| Dues and Membership | 5300 | \$ 3,500 | \$ 3,500 | \$ 840.63 | \$ (2,659.37) | 24.02% |
| Insurance | 5400 | \$ 20,000 | \$ 65,492 | \$ 65,492.00 | \$ - | 100.00% |
| Operations Housekeeping | 5500 | \$ 98,580 | \$ 98,580 | \$ 26,840.10 | \$ (71,739.90) | 27.23% |
| Rentals, Leases, Repairs | 5600 | \$ 505,082 | \$ 497,582 | \$ 162,829.06 | \$ (334,752.66) | 32.72% |
| Oversight Fee | 5850 | \$ 40,795 | \$ 41,100 | \$ - | \$ (41,100.00) | 0.00% |
| Operating Expenses | 5800 | \$ 234,770 | \$ 242,609 | \$ 115,087.96 | \$ (127,520.77) | 47.44% |
| Communications | 5900 | \$ 25,101 | \$ 43,175 | \$ 12,380.34 | \$ (30,794.66) | 28.67% |
| Total | | \$ 940,228 | \$ 1,007,629 | \$ 388,504.27 | \$ (619,125.18) | 38.56% |
| Capital Outlay | | | | | | |
| Depreciation Expense | 6900 | \$ - | \$ 4,782 | \$ 1,154.25 | \$ (3,627.75) | 24.14% |
| Total | | \$ - | \$ 4,782 | \$ 1,154.25 | \$ (3,627.75) | 24.14% |
| Revenues | | \$ 4,659,171 | \$ 4,684,375 | \$ 1,287,625.41 | \$ (3,396,749.59) | |
| Expenditures | | \$ 4,638,560 | \$ 4,689,473 | \$ 1,447,133.25 | \$ (3,242,339.43) | |
| 3% Reserves | | \$ 139,775 | \$ 140,531 | \$ 38,629.00 | \$ (101,902.00) | |
| Undesignated | | \$ (119,164) | \$ (145,629) | \$ (198,136.84) | \$ (52,508.16) | |
| Prior Year Reserves | | \$ 345,111 | \$ 506,935 | \$ 506,934.56 | | |
| Est Year-End Reserves | | \$ 365,722 | \$ 501,837 | \$ 347,426.72 | | |
| Change in Net Position | | \$ 20,611 | \$ (5,098) | \$ (159,507.84) | | |
| cdt 12/4/19 | | 0 | (0) | | | |



YOUNG, MINNEY & CORR, LLP LEGAL ALERT

SB 223 Parent Administration of Medicinal Cannabis on School Campus

On October 9, 2019, Governor Gavin Newsom signed into law SB 223, known as “Jojo’s Act”, which adds Section 49414.1 to the Education Code permitting charter schools to adopt a board-approved policy allowing a parent or guardian to administer medicinal cannabis to a qualified student on school grounds during the school day. A qualified student is a student who has received a written recommendation of a physician to use cannabis for personal medical purposes under the Compassionate Use Act of 1996. “Medical cannabis” specifically excludes any products in a smokeable or vapeable form. Notably, the law does not require any school to allow medicinal cannabis to be administered on school grounds, and therefore, charter schools may decline to adopt such a policy.

If a charter school elects to adopt a policy in accordance with SB 223, the policy must include the following four provisions:

- (1) The parent or guardian shall not administer the medicinal cannabis in a manner that disrupts the educational environment or exposes other pupils.
- (2) After the parent or guardian administers the medicinal cannabis, the parent or guardian shall remove any remaining medicinal cannabis from the schoolsite.
- (3) The parent or guardian shall sign in at the schoolsite before administering the medicinal cannabis.
- (4) Before administering the medicinal cannabis, the parent or guardian shall provide to an employee of the school a valid written medical recommendation for medicinal cannabis for the pupil to be kept on file at the school.

Charter school staff are never required to administer medical cannabis.

All records collected and retained in accordance with a policy developed pursuant to SB 223 are deemed medical records and are subject to all state and federal laws governing the confidentiality and disclosure of medical records.

The governing board of any charter school that develops a policy in accordance with SB 223 may amend or rescind the policy at a regularly scheduled meeting of the board for any reason, including, but not limited to, if the charter school is at risk or, or has lost, federal funding as a result of the policy. The governing board of any charter school may also amend or rescind such a policy at a special meeting if (1) exigent circumstances necessitate an immediate change to the policy, and (2) at the meeting, the governing board will address the intent to amend or rescind the policy.

Should you have any questions regarding this new law, please feel free to contact Lisa Corr at lcorr@mycharterlaw.com or Kendra Tovey at ktovey@mycharterlaw.com.