



Charter Academy of the Redwoods
(707) 467-0500
September 13, 2022 * 6:00 p.m.
Open Session
Fullerton Classroom



Welcome! The agenda is provided for this regular meeting of the Board of Directors of *Charter Academy of the Redwoods*, a non-profit public benefit corporation. All business of the Board is limited to these items and is conducted to fulfill the mission of preparing students for a successful future in safe, challenging, well-managed charter schools. If you wish to speak or present written comments, please notify the chairperson. A copy of any items that are identified as “back-up” is available upon request.

I. Welcome and Opening

- a. Call to Order/Roll Call
- b. Adoption of Agenda
- c. President’s Report
- d. Secretary’s Report
- e. Treasurer’s Report
- f. Safety and Facilities Report

II. Consent Items—The following items are submitted to the Board of Directors to be acted on at one time without discussion. Each item is considered routine and non-controversial. Any Director may request any item be pulled for discussion or separate vote.

- a. **Approval of Minutes**—The Directors are requested to approve the minutes of the special meetings of June 14, 2022. (back-up)

III. Regular Meeting—Action Items

- a. **Approval of Unaudited Actuals**—The Directors are requested to approve the unaudited actuals for Charter Academy of the Redwoods including *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*. (back up)
- b. **Approval of the Revised Salary Schedule**—The Directors are requested to approve revisions to the 2022-23 salary schedule (back up).
- c. **Approval of the Consolidated Applications**—The Directors are requested to approve the Consolidated Applications for Charter Academy of the Redwoods including *Sequoia Career Academy* and *Redwood Collegiate Academy*. (back up)
- d. **Approval of Overnight Trip**—The Directors are requested to approve an overnight Outward Bound trip on September 19th to the 23rd to Sierra National Park, Shaeer Lake, CA for Redwood Collegiate Academy juniors and seniors.

IV. Sunshined Items

- a. **Preview of Proposed Board Policy Revision**— The Directors are requested to preview revisions to BP 401.6 and BP 303 detailing CAR’s leave policy and independent study policy. (back up)

V. Public Comment for Items Not on the Agenda—The Board reserves 10 minutes for members of the public to address the Board on items not on the agenda and within its jurisdiction. The Board is prohibited by law from taking action on matters not on the agenda, but may ask questions to clarify the speaker's comment, briefly answer questions, and refer the speaker to follow up with a specific staff member.

- VI. Next Meeting—
 - a. Regular Board Meeting: Tuesday, October 11, 2022 @ 6:00 p.m. @ *Redwood Academy of Ukiah*

- VII. Adjournment

Charter Academy of the Redwoods

Minutes of the Regular Meeting of Tuesday, June 14, 2022

Redwood Academy of Ukiah

1059 N. State Street, Ukiah

I. Welcome and Opening

The meeting was called to order at 6:09 p.m. by Vice Chairperson Fore. Board members in attendance:

Sandra Boyce	Yes	Jay Joseph	No
Rebecca Brown	Yes	Kip Webb	No
Anne Ford	Yes		

Elna Gordon, Selah Sawyer, Jim Switzer, and Caleb Cimmiyotti were present.

Elna Gordon, Selah Sawyer, and Jim Switzer were present.

On a first by S. Boyce and a second by R. Brown, the Board voted (3-0) to adopt the agenda.

President's Report ~ The school year has ended with the traditional promotion and graduation ceremonies. Teaching staff for both schools wrapped everything up last Friday before they departed for summer. Most administrative staff will continue working through this week and next week, and summer school for both schools began yesterday, and will run through July 1st. All but one of the teachers will be returning. Ms. Musgrove is leaving to move up to the Humboldt area. Isaac Hillhouse was hired to replace her who comes from La Vida Charter. Ronald Cannon was hired as the new history teacher who will work primarily at A+ but will teach a couple of Redwood classes as well. The new SPED teacher, Lonnie Hardage-Vergeer, who previously worked for UUSD on A+ campus. The SPED program is the largest change both schools will undergo next year, as it will be the first time the schools are in charge of providing services. The MOUs with UUSD contains that change. The MOU says that it is the responsibility of the schools to provide all services and that UUSD will pass through the SPED funding they receive from MCOE for RA and A+ students. They have guaranteed the right to contract back for services at a charge of 110% the employee's cost, and they will work with staff on providing special day class services to students who should require it, It looks like the schools will be able to provide most services themselves or through MCOE directly. The staff is looking for an instructional aid to help with our Special Education program, a campus aide to help in the afternoons, and someone to help with campus maintenance. The schools are currently in the enrollment process for next year. The staff will participate in summer marketing events such as the kid's Triathlon in July and the August fair—the staff had a booth at the spring carnival, and are working on updating the schools' marketing materials to reflect the name changes, which become official as of July 1st. The enrollment for next year at Redwood is still low—sitting at 115 compared to the 130s in previous years. The calendar and bell schedule for next year has been finalized and posted. School will start on August 22nd and the new start time as per the law now requires will be 8:30am. School will let out at 3:45pm, and 1:50 pm on Wednesdays. Electives will generally run from 3:55 to 4:45pm.

Secretary's Report ~ AAA ended the year with a very successful in person graduation. AAA enrollment for next year is currently 118, compared to approximately 130 in pre-pandemic numbers. The school has openings in all grades, especially in the 4/5th and high school classes. The school is using all platforms including social media, print and radio to advertise as well as planning to attend some community events over summer.

Treasurer's Report ~ Current Budget Report and Cash in the County Treasury Report of 6/14/22 shows current cash of \$3,240,191. The May apportionment has been posted. At the end of May, the cash was at \$3,549,855. The cash flow is about \$357,160 more than projected in the Second Interim Report which was \$3,120,468. According to the budget report, the expenses are at appropriate levels for this time of year. The revised budgets for this year reflect the expenses and revenue for the year as well as projected spending based on historical trends for the remainder of the year. The 5800 series containing the SPED encroachment still has approximately half of its expenses to be paid. The 5500 and 5400 series expenses usually come in after the fiscal year has closed, but will be posted to the 2021-2022 budget. One main difference this year, is an increase of about \$109 per ADA to the SPED encroachment resulting in an estimated increase of \$10,000-15,000 each year for each school. The amount could still change once UUSD finalizes its books. This year's budget revenue calculation is also still unclear. The state may give charter schools a "sliding scale of hold

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harmless.” To calculate the ADA the state will take the CBEDs enrollment times the “normal” drop in attendance based on the 2019-2020 school year to calculate this year’s ADA revenue. This year’s budget is based on actual ADA for 2021-2022. Additionally, UUSD distributed unused funds from previously dissolved charter schools back to the charter schools. RA received \$29,000 and AAA received \$41,000.

Next year’s budget is based on next year’s proposed teaching schedules and expenses. There are several changes in staffing given the changes in some positions as well as additional staff hires and SPED services. There will be additional revenue for SPED.

Safety and Facilities Report ~The staff is preparing to move out of the Flower Building, Junior Building and Home Arts Building. The movers will be here tomorrow. The buildings will then be painted, and the Home Arts building will be recarpeted.

Over summer, several RA buildings will be painted as well as several other projects.

II. Consent Items

- a. On a motion by S. Boyce and a second by R. Brown, the board voted (3-0) to approve the minutes of the regular meeting of May 3, 2022.

III. Boarding Training- Elna Gordon and Selah Sawyer providing training regarding local indicators, LCAP and funding sources. Training time 00:40 total year to date is 2:10.

IV. Discussion Item—The Principals for *Redwood Academy of Ukiah* and *Accelerated Achievement Academy* discussed data pertaining to the Local Indicators.

V. Regular Meeting—Action Items

- a. **Approval of the Revised 2021-2022 Budgets** On a first by S. Boyce and a second by R. Brown, the board voted (3-0) to approve the revised 2021-2022 budget for *Accelerated Achievement Academy* and *Redwood Academy*.
- b. **Approval of the Report of the 2021-2022 Estimated Actuals and 2022-2023 Budgets** On a first by R. Brown and a second by S. Boyce, the board voted (3-0) to approve the report of the 2021-2022 estimated actuals and 2022-2023 budgets.
- c. **Approval of Education Protection Account Expenditures 2021-2022 and 2022-2023** On a first by R. Brown and a second by S. Boyce, the board voted (3-0) to approve the EPA expenditures for *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*.
- d. **Approval of the Local Control Accountability Plans** On a first by R. Brown and a second by S. Boyce, the board voted (3-0) to approve the Local Control and Accountability Plans and the Annual Updates for *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*.
- e. **Approval of Proposed Board Policies** On a first by R. Brown and a second by S. Boyce, the board voted (3-0) to approve revisions to BP 101.1, 102.1, and 502.3.
- f. **Approval of Salary Schedule Revisions** On a first by S. Boyce and a second by R. Brown, the board voted (3-0) to approve revisions to the 2022-2023 salary schedule.
- g. **Approval of MOU with UUSD** On a first by S. Boyce and a second by R. Brown, the board voted (3-0) to approve the MOU with Ukiah Unified for *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*.
- h. **Approval of Board Resolution 04/21-22** On a first by S. Boyce and a second by R. Brown, the board voted (3-0) to approve the resolution for *Redwood Collegiate Academy* to align with the California Interscholastic Federation (CIF) and North Coast Section (NCS).
- i. **Approval of Board Resolution 05/21-22** On a first by R. Brown and a second by S. Boyce, the board voted (3-0) to approve a fund balance commitment for *Redwood Academy of Ukiah* for the purposes of unexpected costs and facility repairs and upgrades (back-up).
- j. **Approval of Board Resolution 06/21-22** On a first by S. Boyce and a second by R. Brown, the board voted (3-0) to approve a fund balance commitment for *Accelerated Achievement Academy* for the purposes of unexpected costs and facility repairs and upgrades.
- k. **Approval of the ESSER III Safe Return to In-Person Instruction and Continuity of Services Plans** On a first by S. Boyce and a second by R. Brown, the board voted (3-0) to

approve the ESSER III Safe Return to In-Person Instruction and Continuity of Services Plans for Redwood Academy of Ukiah and Accelerated Achievement Academy.

- VI. Public Comment for Items Not on the Agenda~ **No member of the public requested to speak.**
- VII. **Next Regular Meeting**– The next regular meeting of the Board of Directors is scheduled for Tuesday, September 13, 2022 at 6:00 p.m. on the campus of *Redwood Academy of Ukiah*.
- VIII. **Adjournment**
As acclaimed by the chair, the meeting was adjourned at 7:54 p.m.

Respectfully submitted,

Selah Sawyer
Secretary

For the Record:

Before 6:00 p.m. on Thursday, June 9, 2022, this meeting agenda was:

Hand-delivered with back-up to all five board members and both corporate officers and management staff;

Posted in the offices of *Redwood Academy* and *Accelerated Achievement Academy*, and classrooms of Flower Building and Home Arts Building,

Posted on the www.caredwoods.org governance channel; and

E-mailed to Scott Paulin



Redwood Academy of Ukiah

Unaudited Actuals 2021-2022

September 13, 2022
James Switzer, Chief Financial Officer

**Redwood Academy of Ukiah
Unaudited Actuals 2021-2022**

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**Redwood Academy of Ukiah
Unaudited Actuals 2021-2022**

Redwood Academy of Ukiah is required to submit Unaudited Actuals for 2021-2022.

At the Audit ending June 30, 2010, our auditors asked us to use a different accounting methodology in the preparation of the Unaudited Actuals. Up to that year, we had been using the same method as school districts (i.e. Modified Accrual Basis). This is still represented on our working budgets, but the Auditor's wish is to have the Unaudited Actuals align with their reports, which use the Full Accrual Method of Accounting. This shows the posting of activity related to Capital Assets and Student Body Accounts to the General Ledger. These entries are currently reflected as a part of the Redwood Academy's Unaudited Actuals.

The following narrative provides the differences between the Charter School's 2021-2022 Unaudited Actuals and the latest 2021-2022 working budget, adopted June 14, 2022 (the budget presented with the Estimated Actuals).

ASSUMPTIONS AT ESTIMATED ACTUALS

Federal Funding came in under Federal resources in the form of Title monies as well as ESSER II and III. State funding also came in, some of which was supported by federal dollars, under the Expanded Learning Opportunities Grant (ELO). Some of our ELO funding, resources specifically 7425 and 7426 (the paraprofessional part) had to be recognized in the first year we received it, which was 2020-2021. We were not able to expend all of these funds in that year, so some of the expenses show up in 2021-2022 without the subsequent revenue. Additionally, the state awarded two more grants later in the 21-22 year, the Educator Effectiveness Grant and the A-G Completion Grant. However, due to the later arrival of these grants and, therefore, a projected absence of spending against them in 21-22, there are differences in our estimated and actual revenues and expenditures. We will try to note the differences between the Estimated Actuals and what has finally been resolved with closing our books. The largest discrepancy can be found in revenues in that, at the time of estimated actuals, LCFF funding was based on 21-22 p-2 ADA, what was projected to be the "worst case scenario." However, after the time of the estimated actuals, the state passed legislation that held charter schools harmless for losses in 21-22 ADA and, as such, state funding was based on 19-20 p-2 ADA, which was significantly higher.

GENERAL PURPOSE STATE AID

The state has been using the Local Control Funding Formulae (LCFF) for nine years now to apportion state revenue to the schools of California. Our total LCFF for State Aid was much more than in the Estimated Actuals. At Estimated Actuals we had figured the total "worst case scenario" LCFF funding at \$1,258,444, as we were still waiting for the state to make final funding determinations

Redwood Academy of Ukiah
Unaudited Actuals 2021-2022

regarding various hold harmless ADA proposals; however, due to the hold harmless legislation that was eventually passed, what we actually received was \$1,336,659 around \$78,000 dollars more.

FEDERAL REVENUES

Our estimates for Federal Restricted Revenues were \$32,824 less than what was actually received. This was largely due to spending and thus recognizing more revenue in our ongoing Federal Cares Act grants.

STATE REVENUES

State Revenues also ended up different than at Estimated Actuals due to two primary factors. The overall figures are about \$20,445 more than we estimated in June. State lottery came in higher than estimated and the rest can be accounted for by way of “other state revenue,” which includes SB 740, the charter school facilities grant program. This was the first year that Redwood Academy applied for the program, and, as a result, received around \$19,000 in reimbursement for land and building leases from the state.

LOCAL REVENUES

When one looks at the local revenue section of our budget, it looks like we underestimated a little bit, but this is deceiving. As mentioned previously, we are required at the Unaudited Actuals to report our Student Body funds and expenses, along with capital expenses and depreciation. We do not consider these in reporting our Estimated Actuals and other budget reports throughout the year, as Student Body Funds are not part of the general fund nor are capital assets not considered in cash accounts. As a result, the local revenues include transactions made through the Student Body Fund, which totaled \$13,281. If Student Body Funds are taken out of the Local Revenue, this would bring the General fund local revenue to \$5225 more than June’s projection. This remaining amount can be accounted for by way of some delayed CNIPS reimbursements made to Redwood Academy after estimated actuals.

However, total revenues including State, Federal, and Local funding came in about \$138,739 more than budgeted in June, mostly due to the increase in LCFF funding but also due to additionally recognized revenue from federal and state programs.

**Redwood Academy of Ukiah
Unaudited Actuals 2021-2022**

SALARIES AND BENEFITS

The total estimate of salaries for Certificated for the budget at Estimated Actuals was close to the Unaudited Actuals, with a difference of about \$8,579 more than estimated in June. Classified wages and salaries, the 2000 series, usually a difficult group to budget, was only overestimated in the June budget by a difference of about \$3,524 from June estimates. The benefits portion was also overestimated in June by \$13,042, mostly in the STRS and PERS categories when comparing the Estimated Actuals to the final Unaudited Actuals.

MATERIALS AND SUPPLIES

For the 4000 series, Materials and Supplies, we did end up spending more than figured at the Estimated Actuals by \$36,948. A lot of technology spending decisions were made at the end of the year as we learned of the adjusted projections in LCFF revenue resulting from state legislation regarding holding charter schools harmless for 21-22 ADA.

SERVICES AND OPERATING EXPENDITURES

Services and operating expenses, our 5000 expenditures, look different from our Estimated Actuals only in the object code 5800, services category. When the student body fund expenses are removed, the difference is about \$14,733 more than projected at estimated actuals. The difference is mostly in 5800 spending. We can largely attribute this to the SPED encroachment coming in around \$11,000 higher than projected.

There is one more category on the Unaudited Actuals that is not on our Estimated Actuals budget, and that is the depreciation, object code 6900. This is depreciation recorded from the asset accounts, buildings and equipment that we do not look at when we do our budgets throughout the year. This cost was \$10,497.

Total expenditures were close to \$43,694 more than at the June budget without the inclusion of both the student body expenses of about \$13,788 in the 5800 series and the depreciation mentioned above.

FUND BALANCE

With all of the extra State and Federal funding we do have a significant increase this year in Fund Balance. Part of this Fund Balance (\$100,000) has been reserved for covering unforeseen or emergency costs in 22-23, costs that may include maintaining current staffing levels and student programs during a decrease of student enrollment and attendance, and therefore revenue, resulting from the continuing effects of the pandemic. Our Unaudited Actuals using the accrual method show a beginning balance of \$1,800,750 and an increase

Redwood Academy of Ukiah
Unaudited Actuals 2021-2022

of \$93,468 resulting in an ending fund balance of \$1,894,219. Our budgets at Interim reports and Estimated Actuals do not include Capital Assets, their depreciation expenses, nor do we include the Student Body Funds. If we take these factors out, our budget increase and balances are summarized as follows:

Beginning Balance:	\$1,666,056
Revenues:	\$1,835,569
Expenses	\$1,731,097
Net increase in fund balance	\$104,472
Ending fund balance	\$1,770,528

On the Estimated Actuals we had predicted a net increase of \$9,426; a big portion of the difference is due to an increase in LCFF funding due to hold harmless ADA protections passed by the state legislature.

The Unaudited Actuals for Accelerated Achievement Academy will be discussed in a separate report.

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Redwood Academy of Ukiah
 CDS #: 23656152330413 (20)
 Charter Approving Entity: Ukiah Unified School District
 County: Mendocino
 Charter #: 0271

This charter school uses the following basis of accounting:

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

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	495,548.00		495,548.00
Education Protection Account State Aid - Current Year	8012	514,343.00		514,343.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	326,768.00		326,768.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,336,659.00	0.00	1,336,659.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		331,116.56	331,116.56
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	331,116.56	331,116.56
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	31,430.97	64,253.35	95,684.32
Total, Other State Revenues		31,430.97	64,253.35	95,684.32
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	84,528.68	861.40	85,390.08
Total, Local Revenues		84,528.68	861.40	85,390.08
5. TOTAL REVENUES				
		1,452,618.65	396,231.31	1,848,849.96
3. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	386,413.51	83,329.41	469,742.92
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	76,305.09	16,007.82	92,312.91
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		462,718.60	99,337.23	562,055.83
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	1,341.92	27,302.30	28,644.22
Noncertificated Support Salaries	2200	72,766.52	48,241.43	121,007.95
Noncertificated Supervisors' and Administrators' Salaries	2300	38,084.69	4,737.69	42,822.38
Clerical, Technical and Office Salaries	2400	56,510.84	5,742.07	62,252.91
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		168,703.97	86,023.49	254,727.46

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

July 1, 2021 to June 30, 2022

Charter School Name: Redwood Academy of Ukiah

CDS #: 23656152330413 (20)

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	75,928.43	12,263.47	88,191.90
PERS	3201-3202	37,725.36	17,634.52	55,359.88
OASDI / Medicare / Alternative	3301-3302	19,521.28	8,132.79	27,654.07
Health and Welfare Benefits	3401-3402	160,485.65	24,704.55	185,190.20
Unemployment Insurance	3501-3502	3,261.88	935.60	4,197.48
Workers' Compensation Insurance	3601-3602	7,562.92	2,547.67	10,110.59
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	27.95	5.39	33.34
Total, Employee Benefits		304,513.47	66,223.99	370,737.46
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	39.95	11,385.87	11,425.82
Books and Other Reference Materials	4200	22.60	1,626.51	1,649.11
Materials and Supplies	4300	48,104.28	75,149.19	123,253.47
Noncapitalized Equipment	4400	3,835.51	11,834.40	15,669.91
Food	4700	9,802.11	1,447.88	11,249.99
Total, Books and Supplies		61,804.45	101,443.85	163,248.30
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	140.00	2,173.50	2,313.50
Dues and Memberships	5300	3,445.50	45.00	3,490.50
Insurance	5400	10,166.00		10,166.00
Operations and Housekeeping Services	5500	40,982.73		40,982.73
Rentals, Leases, Repairs, and Noncap. Improvements	5600	12,480.53	31,030.75	43,511.28
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	236,130.54	46,682.46	282,813.00
Communications	5900	9,257.60	1,581.01	10,838.61
Total, Services and Other Operating Expenditures		312,602.90	81,512.72	394,115.62
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	10,496.89		10,496.89
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		10,496.89	0.00	10,496.89
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,320,840.28	434,541.28	1,755,381.56

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

July 1, 2021 to June 30, 2022

Charter School Name: Redwood Academy of Ukiah

CDS #: 23656152330413 (20)

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		131,778.37	(38,309.97)	93,468.40
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(6,227.82)	6,227.82	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(6,227.82)	6,227.82	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		125,550.55	(32,082.15)	93,468.40
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,768,668.19	32,082.15	1,800,750.34
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,768,668.19	32,082.15	1,800,750.34
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,894,218.74	0.00	1,894,218.74
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	121,044.97		121,044.97
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,773,173.77	0.00	1,773,173.77

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Redwood Academy of Ukiah

CDS #: 23656152330413 (20)

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	1,809,847.20	(1,271.24)	1,808,575.96
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	2,645.91		2,645.91
In Revolving Fund	9130	2,000.09		2,000.09
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	59,066.75	156,296.66	215,363.41
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	36,399.07		36,399.07
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	121,044.97		121,044.97
10. TOTAL ASSETS		2,031,003.99	155,025.42	2,186,029.41
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	136,785.22	81,799.56	218,584.78
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		73,225.86	73,225.86
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		136,785.22	155,025.42	291,810.64
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		1,894,218.77	0.00	1,894,218.77

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Redwood Academy of Ukiah
CDS #: 23656152330413 (20)

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Redwood Academy of Ukiah
CDS #: 23656152330413 (20)

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. <u>None</u>	<u>0.00</u>
b. _____	<u>0.00</u>
c. _____	<u>0.00</u>
d. _____	<u>0.00</u>
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>0.00</u>

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

Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2023-24.

a. Total Expenditures (B8)	<u>1,755,381.56</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>331,116.56</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,424,265.00</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	<u>10,496.89</u>
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ <u>1,413,768.11</u>



**ACCELERATED ACHIEVEMENT
ACADEMY**

Unaudited Actuals 2021-2022

**September 13, 2022
James Switzer, Chief Financial Officer**

**Accelerated Achievement Academy
Unaudited Actuals 2021-2022**

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**Accelerated Achievement Academy
Unaudited Actuals 2021-2022**

Accelerated Achievement Academy is required to submit Unaudited Actuals for 2021-2022.

At the Audit ending June 30, 2010, our auditors asked us to use a different accounting methodology in the preparation of the Unaudited Actuals. Up to that year, we had been using the same method as school districts (i.e. Modified Accrual Basis). This is still represented on our working budgets, but the Auditor's wish is to have the Unaudited Actuals align with their reports, which use the Full Accrual Method of Accounting. This shows the posting of activity related to Capital Assets and Student Body Accounts to the General Ledger. These entries are currently reflected as a part of the Redwood Academy's Unaudited Actuals.

The following narrative provides the differences between the Charter School's 2021-2022 Unaudited Actuals and the latest 2021-2022 working budget, adopted June 14, 2022 (the budget presented with the Estimated Actuals).

ASSUMPTIONS AT ESTIMATED ACTUALS

Federal Funding came in under Federal resources in the form of Title monies as well as ESSER II and III. State funding also came in, some of which was supported by federal dollars, under the Expanded Learning Opportunities Grant (ELO). Some of our ELO funding, resources specifically 7425 and 7426 (the paraprofessional part) had to be recognized in the first year we received it, which was 2020-2021. We were not able to expend all of these funds in that year, so some of the expenses show up in 2021-2022 without the subsequent revenue. Additionally, the state awarded two more grants later in the 21-22 year, the Educator Effectiveness Grant and ELOP funding. However, due to the later arrival of these grants and, therefore, a projected absence of spending against them in 21-22, there are differences in our estimated and actual revenues and expenditures. We will try to note the differences between the Estimated Actuals and what has finally been resolved with closing our books. The largest discrepancy can be found in revenues in that, at the time of estimated actuals, LCFF funding was based on 21-22 p-2 ADA, what was projected to be the "worst case scenario." However, after the time of the estimated actuals, the state legislature passed legislation that held charter schools harmless for losses in 21-22 ADA and, as such, state funding was based on 19-20 p-2 ADA, which was significantly higher.

GENERAL PURPOSE STATE AID

The state has been using the Local Control Funding Formulae (LCFF) for nine years now to apportion state revenue to the schools of California. Our total LCFF for State Aid was much more than in the Estimated Actuals. At Estimated Actuals we had figured the total "worst case scenario" LCFF funding at \$1,315,183, as we were still waiting for the state to make final funding determinations

Accelerated Achievement Academy
Unaudited Actuals 2021-2022

regarding various hold harmless ADA proposals; however, due to the hold harmless legislation that was eventually passed, what we actually received was \$1,528,607.00 around \$213,424 dollars more.

FEDERAL REVENUES

Our estimates for Federal Restricted Revenues were \$35,728 less than what was actually received. This was largely due to spending and thus recognizing more revenue in our ongoing Federal Cares Act grants.

STATE REVENUES

State Revenues also ended up different than at Estimated Actuals due to two factors. The overall figures are about \$5,912 more than we estimated in June. This small difference can be accounted for by way of higher than estimated lottery figures as well as “other” state revenue, which includes programs such as SB 740, the charter school facilities grant that reimburses schools for part of their lease/rental costs.

LOCAL REVENUES

When one looks at the local revenue section of our budget, it looks like we underestimated a little bit, but this is deceiving. As mentioned previously, we are required at the Unaudited Actuals to report our Student Body funds and expenses, along with capital expenses and depreciation. We do not consider these in reporting our Estimated Actuals and other budget reports throughout the year, as Student Body Funds are not part of the general fund nor are capital assets not considered in cash accounts. As a result, the local revenues include transactions made through the Student Body Fund, which totaled \$13,281. If Student Body Funds are taken out of the Local Revenue, this would bring the General fund local revenue to \$5923 more than June’s projection. This remaining amount can be accounted for by way of some delayed CNIPS reimbursements made to Accelerated Achievement Academy after estimated actuals.

However, total revenues including State, Federal, and Local funding came in about \$260,987 more than budgeted in June, mostly due to the increase in LCFF funding but also due to additionally recognized revenue from federal and state programs.

**Accelerated Achievement Academy
Unaudited Actuals 2021-2022**

SALARIES AND BENEFITS

The total estimate of salaries for Certificated for the budget at Estimated Actuals was close to the Unaudited Actuals, with a difference of about \$12,814 more than estimated in June. Classified wages and salaries, the 2000 series, usually a difficult group to budget, was overestimated in the June budget by a difference of about \$8,295 from June estimates. The benefits portion was also overestimated in June by \$18,688, mostly in the STRS and PERS categories when comparing the Estimated Actuals to the final Unaudited Actuals.

MATERIALS AND SUPPLIES

For the 4000 series, Materials and Supplies, we underestimated by about \$40,289. A lot of technology spending decisions were made at the end of the year as we learned of the adjusted projections in LCFF revenue resulting from state legislation regarding holding charter schools harmless for 21-22 ADA.

SERVICES AND OPERATING EXPENDITURES

Services and operating expenses, our 5000 expenditures, look different from our Estimated Actuals only in the object code 5800, services category. When the student body fund expenses are removed, the difference is about \$43,109 more than projected at estimated actuals. The difference is mostly in 5800 spending. We can largely attribute this to the SPED encroachment coming in higher than projected at estimated actuals.

There is one more category on the Unaudited Actuals that is not on our Estimated Actuals budget, and that is the depreciation, object code 6900. This is depreciation recorded from the asset accounts, buildings and equipment that we do not look at when we do our budgets throughout the year. This cost was \$5,881.

Total expenditures were over the amount projected at the June budget. Without the inclusion of both the student body expenses of about \$13,788 in the 5800 series and the depreciation mentioned above, they came in about \$69,229 over the estimated actuals.

FUND BALANCE

With all of the extra State and Federal funding we do have a significant increase this year in Fund Balance. Part of this Fund Balance (\$100,000) has been reserved for covering unforeseen or emergency costs in 22-23, costs that may include maintaining current staffing levels and student programs during a decrease of student enrollment and attendance, and therefore revenue, resulting from the continuing effects of the pandemic. Our Unaudited Actuals using the accrual method show a beginning balance of \$1,742,343 and an increase of \$230,020 resulting in an ending fund balance of \$1,972,363. Our budgets at Interim

Accelerated Achievement Academy
Unaudited Actuals 2021-2022

reports and Estimated Actuals do not include Capital Assets, their depreciation expenses, nor do we include the Student Body Funds. If we take these factors out, our budget increase and balances are summarized as follows:

Beginning Balance:	\$1,623,212
Revenues:	\$2,132,238
Expenses	\$1,895,830
Net increase in fund balance	\$236,408
Ending fund balance	\$1,859,620

On the Estimated Actuals we had predicted a net increase of \$44,650, a big portion of the difference due to an increase in LCFF funding due to hold harmless ADA protections passed by the state legislature.

The Unaudited Actuals for Redwood Academy of Ukiah will be discussed in a separate report.

**Accelerated Achievement Academy
Unaudited Actuals 2021-2022**

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

July 1, 2021 to June 30, 2022

Charter School Name: Accelerated Achievement Academy
 CDS #: 23656152330454 (13)
 Charter Approving Entity: Ukiah Unified School District
 County: Mendocino
 Charter #: 439

This charter school uses the following basis of accounting:

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

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	720,185.00		720,185.00
Education Protection Account State Aid - Current Year	8012	509,428.00		509,428.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	298,994.00		298,994.00
Other LCFF Transfers				0.00
Total, LCFF Sources	8091, 8097	1,528,607.00	0.00	1,528,607.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues			339,294.20	339,294.20
Total, Federal Revenues	8110, 8260-8299	0.00	339,294.20	339,294.20
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	29,159.15	141,842.34	171,001.49
Total, Other State Revenues		29,159.15	141,842.34	171,001.49
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	95,827.33	10,789.26	106,616.59
Total, Local Revenues		95,827.33	10,789.26	106,616.59
5. TOTAL REVENUES				
		1,653,593.48	491,925.80	2,145,519.28
3. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	414,771.98	118,455.91	533,227.89
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	65,272.75	549.48	65,822.23
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		480,044.73	119,005.39	599,050.12
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	91.92	43,379.05	43,470.97
Noncertificated Support Salaries	2200	78,751.18	29,742.14	108,493.32
Noncertificated Supervisors' and Administrators' Salaries	2300	38,084.69	5,377.89	43,462.58
Clerical, Technical and Office Salaries	2400	79,410.69	5,432.05	84,842.74
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		196,338.48	83,931.13	280,269.61

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Accelerated Achievement Academy

CDS #: 23656152330454 (13)

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	80,566.00	15,567.89	96,133.89
PERS	3201-3202	42,007.07	18,820.31	60,827.38
OASDI / Medicare / Alternative	3301-3302	22,108.52	8,478.82	30,587.34
Health and Welfare Benefits	3401-3402	158,846.83	27,945.60	186,792.43
Unemployment Insurance	3501-3502	3,490.78	1,033.47	4,524.25
Workers' Compensation Insurance	3601-3602	8,095.72	2,787.61	10,883.33
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	35.47	7.19	42.66
Total, Employee Benefits		315,150.39	74,640.89	389,791.28
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100		10,722.11	10,722.11
Books and Other Reference Materials	4200	429.74	910.29	1,340.03
Materials and Supplies	4300	39,785.67	35,413.13	75,198.80
Noncapitalized Equipment	4400	7,226.64	3,012.15	10,238.79
Food	4700	749.76	10,439.48	11,189.24
Total, Books and Supplies		48,191.81	60,497.16	108,688.97
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	240.00	960.50	1,200.50
Dues and Memberships	5300	2,664.50		2,664.50
Insurance	5400	12,384.00		12,384.00
Operations and Housekeeping Services	5500	49,274.89		49,274.89
Rentals, Leases, Repairs, and Noncap. Improvements	5600	48,918.52	121,811.04	170,729.56
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	243,290.38	41,629.19	284,919.57
Communications	5900	9,063.91	1,581.01	10,644.92
Total, Services and Other Operating Expenditures		365,836.20	165,981.74	531,817.94
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	5,881.27		5,881.27
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		5,881.27	0.00	5,881.27
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,411,442.88	504,056.31	1,915,499.19

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

July 1, 2021 to June 30, 2022

Charter School Name: Accelerated Achievement Academy

CDS #: 23656152330454 (13)

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		242,150.60	(12,130.51)	230,020.09
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(1,705.51)	1,705.51	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(1,705.51)	1,705.51	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		240,445.09	(10,425.00)	230,020.09
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,731,918.11	10,425.00	1,742,343.11
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,731,918.11	10,425.00	1,742,343.11
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,972,363.20	0.00	1,972,363.20
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	110,097.05		110,097.05
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,862,266.15	0.00	1,862,266.15

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

July 1, 2021 to June 30, 2022

Charter School Name: Accelerated Achievement Academy

CDS #: 23656152330454 (13)

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	1,798,018.90	90,256.71	1,888,275.61
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	2,645.89		2,645.89
In Revolving Fund	9130	2,000.10		2,000.10
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	199,898.60	167,838.12	367,736.72
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	36,399.06		36,399.06
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489	110,097.05		110,097.05
10. TOTAL ASSETS		2,149,059.60	258,094.83	2,407,154.43
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	176,696.40	57,101.44	233,797.84
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		200,993.39	200,993.39
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		176,696.40	258,094.83	434,791.23
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		1,972,363.20	0.00	1,972,363.20

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Accelerated Achievement Academy
CDS #: 23656152330454 (13)

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Accelerated Achievement Academy

CDS #: 23656152330454 (13)

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

	Amount
Brief Description i.e., COVID-19 (If no amounts, indicate "None")	
a. none _____	_____
b. _____	_____
c. _____	_____
d. _____	_____
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>0.00</u>

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

Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2023-24.

a. Total Expenditures (B8)	<u>1,915,499.19</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>339,294.20</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,576,204.99</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	<u>5,881.27</u>
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ <u>1,570,323.72</u>

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2021 to June 30, 2022

*Modified Accrual
for reference
only*

Charter School Name: Redwood Academy of Ukiah

CDS #: 23656152330413 (22)

Charter Approving Entity: _____

County: _____

Charter #: _____

This charter school uses the following basis of accounting:

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

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	495,548.00		495,548.00
Education Protection Account State Aid - Current Year	8012	514,343.00		514,343.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	326,768.00		326,768.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,336,659.00	0.00	1,336,659.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		331,116.56	331,116.56
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	331,116.56	331,116.56
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	31,430.97	64,253.35	95,684.32
Total, Other State Revenues		31,430.97	64,253.35	95,684.32
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	71,247.45	861.40	72,108.85
Total, Local Revenues		71,247.45	861.40	72,108.85
5. TOTAL REVENUES				
		1,439,337.42	396,231.31	1,835,568.73
3. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	386,413.51	83,329.41	469,742.92
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	76,305.09	16,007.82	92,312.91
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		462,718.60	99,337.23	562,055.83
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	1,341.92	27,302.30	28,644.22
Noncertificated Support Salaries	2200	72,766.52	48,241.43	121,007.95
Noncertificated Supervisors' and Administrators' Salaries	2300	38,084.69	4,737.69	42,822.38
Clerical, Technical and Office Salaries	2400	56,510.84	5,742.07	62,252.91
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		168,703.97	86,023.49	254,727.46

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

July 1, 2021 to June 30, 2022

Charter School Name: Redwood Academy of Ukiah

CDS #: 23656152330413 (22)

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	75,928.43	12,263.47	88,191.90
PERS	3201-3202	37,725.36	17,634.52	55,359.88
OASDI / Medicare / Alternative	3301-3302	19,521.28	8,132.79	27,654.07
Health and Welfare Benefits	3401-3402	160,485.65	24,704.55	185,190.20
Unemployment Insurance	3501-3502	3,261.88	935.60	4,197.48
Workers' Compensation Insurance	3601-3602	7,562.92	2,547.67	10,110.59
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	27.95	5.39	33.34
Total, Employee Benefits		304,513.47	66,223.99	370,737.46
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	39.95	11,385.87	11,425.82
Books and Other Reference Materials	4200	22.60	1,626.51	1,649.11
Materials and Supplies	4300	48,104.28	75,149.19	123,253.47
Noncapitalized Equipment	4400	3,835.51	11,834.40	15,669.91
Food	4700	9,802.11	1,447.88	11,249.99
Total, Books and Supplies		61,804.45	101,443.85	163,248.30
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	140.00	2,173.50	2,313.50
Dues and Memberships	5300	3,445.50	45.00	3,490.50
Insurance	5400	10,166.00		10,166.00
Operations and Housekeeping Services	5500	40,982.73		40,982.73
Rentals, Leases, Repairs, and Noncap. Improvements	5600	12,480.53	31,030.75	43,511.28
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	222,342.71	46,682.46	269,025.17
Communications	5900	9,257.60	1,581.01	10,838.61
Total, Services and Other Operating Expenditures		298,815.07	81,512.72	380,327.79
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,296,555.56	434,541.28	1,731,096.84

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Redwood Academy of Ukiah

CDS #: 23656152330413 (22)

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		142,781.86	(38,309.97)	104,471.89
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(6,227.82)	6,227.82	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(6,227.82)	6,227.82	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		136,554.04	(32,082.15)	104,471.89
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,633,973.77	32,082.15	1,666,055.92
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,633,973.77	32,082.15	1,666,055.92
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,770,527.81	0.00	1,770,527.81
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711	2,000.09		2,000.09
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	36,399.07		36,399.07
4. All Others	9719			0.00
b. Restricted	9740		0.00	0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M	1,732,128.65	0.00	1,732,128.65
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Redwood Academy of Ukiah

CDS #: 23656152330413 (22)

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	1,808,632.94	(1,271.24)	1,807,361.70
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	2,000.09		2,000.09
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	59,066.75	156,296.66	215,363.41
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	36,399.07		36,399.07
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489			0.00
10. TOTAL ASSETS		1,906,098.85	155,025.42	2,061,124.27
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	135,570.99	81,799.56	217,370.55
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		73,225.86	73,225.86
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		135,570.99	155,025.42	290,596.41
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		1,770,527.86	0.00	1,770,527.86

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Redwood Academy of Ukiah
CDS #: 23656152330413 (22)

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Redwood Academy of Ukiah
CDS #: 23656152330413 (22)

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. <u>None</u>	<u>0.00</u>
b. _____	<u>0.00</u>
c. _____	<u>0.00</u>
d. _____	<u>0.00</u>
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)	<u>0.00</u>

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

Results of this calculation will be used for comparison with 2020-21 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2023-24.

a. Total Expenditures (B8)	<u>1,731,096.84</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>331,116.56</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,399,980.28</u>
d. Less Community Services [L2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	<u>0.00</u>
f. Less Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e minus f]	\$ <u>1,399,980.28</u>

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

July 1, 2021 to June 30, 2022

*M o L i t e l
A C C I O N A L
E v i r e f e r e n c e
2014*

Charter School Name: Accelerated Achievement Academy

CDS #: 23656152330454 (13)

Charter Approving Entity: Ukiah Unified School District

County: Mendocino

Charter #: 439

This charter school uses the following basis of accounting:

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

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	720,185.00		720,185.00
Education Protection Account State Aid - Current Year	8012	509,428.00		509,428.00
State Aid - Prior Years	8019			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	298,994.00		298,994.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,528,607.00	0.00	1,528,607.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		339,294.20	339,294.20
Total, Federal Revenues		0.00	339,294.20	339,294.20
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	29,159.15	141,842.34	171,001.49
Total, Other State Revenues		29,159.15	141,842.34	171,001.49
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	82,546.11	10,789.26	93,335.37
Total, Local Revenues		82,546.11	10,789.26	93,335.37
5. TOTAL REVENUES				
		1,640,312.26	491,925.80	2,132,238.06
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	414,771.98	118,455.91	533,227.89
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	65,272.75	549.48	65,822.23
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		480,044.73	119,005.39	599,050.12
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	91.92	43,379.05	43,470.97
Noncertificated Support Salaries	2200	78,751.18	29,742.14	108,493.32
Noncertificated Supervisors' and Administrators' Salaries	2300	38,084.69	5,377.89	43,462.58
Clerical, Technical and Office Salaries	2400	79,410.69	5,432.05	84,842.74
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		196,338.48	83,931.13	280,269.61

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

July 1, 2021 to June 30, 2022

Charter School Name: Accelerated Achievement Academy

CDS #: 23656152330454 (13)

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	80,566.00	15,567.89	96,133.89
PERS	3201-3202	42,007.07	18,820.31	60,827.38
OASDI / Medicare / Alternative	3301-3302	22,108.52	8,478.82	30,587.34
Health and Welfare Benefits	3401-3402	158,846.83	27,945.60	186,792.43
Unemployment Insurance	3501-3502	3,490.78	1,033.47	4,524.25
Workers' Compensation Insurance	3601-3602	8,095.72	2,787.61	10,883.33
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	35.47	7.19	42.66
Total, Employee Benefits		315,150.39	74,640.89	389,791.28
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100		10,722.11	10,722.11
Books and Other Reference Materials	4200	429.74	910.29	1,340.03
Materials and Supplies	4300	39,785.67	35,413.13	75,198.80
Noncapitalized Equipment	4400	7,226.64	3,012.15	10,238.79
Food	4700	749.76	10,439.48	11,189.24
Total, Books and Supplies		48,191.81	60,497.16	108,688.97
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	240.00	960.50	1,200.50
Dues and Memberships	5300	2,664.50		2,664.50
Insurance	5400	12,384.00		12,384.00
Operations and Housekeeping Services	5500	49,274.89		49,274.89
Rentals, Leases, Repairs, and Noncap. Improvements	5600	48,918.52	121,811.04	170,729.56
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	229,502.55	41,629.19	271,131.74
Communications	5900	9,063.91	1,581.01	10,644.92
Total, Services and Other Operating Expenditures		352,048.37	165,981.74	518,030.11
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900			0.00
Amortization Expense - Lease Assets	6910			0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,391,773.78	504,056.31	1,895,830.09

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

July 1, 2021 to June 30, 2022

Charter School Name: Accelerated Achievement Academy

CDS #: 23656152330454 (13)

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		248,538.48	(12,130.51)	236,407.97
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(1,705.51)	1,705.51	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(1,705.51)	1,705.51	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		246,832.97	(10,425.00)	236,407.97
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,612,787.30	10,425.00	1,623,212.30
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,612,787.30	10,425.00	1,623,212.30
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,859,620.27	0.00	1,859,620.27
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711	2,000.10		2,000.10
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	36,399.06		36,399.06
4. All Others	9719			0.00
b. Restricted	9740		0.00	0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M	1,821,221.11	0.00	1,821,221.11
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A			0.00

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

July 1, 2021 to June 30, 2022

Charter School Name: Accelerated Achievement Academy

CDS #: 23656152330454 (13)

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	1,796,643.04	90,256.71	1,886,899.75
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	2,000.10		2,000.10
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	199,898.60	167,838.12	367,736.72
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	36,399.06		36,399.06
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400-9489			0.00
10. TOTAL ASSETS		2,034,940.80	258,094.83	2,293,035.63
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	175,320.54	57,101.44	232,421.98
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		200,993.39	200,993.39
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		175,320.54	258,094.83	433,415.37
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		1,859,620.26	0.00	1,859,620.26

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2021 to June 30, 2022**

Charter School Name: Accelerated Achievement Academy
CDS #: 23656152330454 (13)

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

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

1. Federal Revenue Used for Capital Outlay and Debt Service

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

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

2. Community Services Expenditures

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

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

**Salary Schedules
2022-2023 eff. July 2022**

Governance		<i>Annual</i>	<i>Daily</i>	<i>Calendar</i>	Stipend
G001	Member, Board of Directors	n/a	n/a	n/a	\$50/meeting
G002	President	n/a	n/a	n/a	\$2400
G003	Secretary	n/a	n/a	n/a	\$1800
G002	Treasurer	n/a	n/a	n/a	\$1800
Management		Annual	Daily	Hourly	Calendar
M001	Co-Ex Dir	\$91,434	\$ 427.26	\$ 53.40	214
M002	Principal	\$78,458	\$ 373.61	\$ 46.71	210
M003	Coordinator III: Chief Fiscal Officer	\$83,300	\$ 357.51	\$ 44.69	233
M004	Coordinator III: Student/Pers Srvcs	\$67,462	\$ 355.06	\$ 44.39	190
M005	Coordinator III: Academic Srvcs	\$67,462	\$ 355.06	\$ 44.39	190
Coordinators					
M005	Coordinator II: Technology	\$ 66,050	\$ 300.23	\$ 37.53	220
M006	Coordinator II: Business/Facilities	\$ 66,118	\$ 283.77	\$ 35.46	205
M007	Coordinator I: Operations (a)	\$ 58,350	\$ 250.43	\$ 31.31	233
M008	Coordinator I: Operations (b)	\$ 53,592	\$ 250.43	\$ 31.31	214
M009	Coordinator I: Technology Support	\$ 47,495	\$ 221.94	\$ 27.74	214

Certificated 190 Days Note: all columns subject to percentage increases on total amount

STEP	DEGREE	ANNUAL	DAILY	HOURLY
Step 1 (1-3 years) CEInt Intern	BA	\$52,000	\$273.68	\$34.21
Step 1 (1-3 years) CEInt Intern	MASTERS	\$52,790	\$277.84	\$34.73
Step 1 (1-3 years) CEInt Intern	DOCTORATE	\$53,576	\$281.98	\$35.25
Teacher Step 1 (1-3 years)	BA	\$55,242	\$290.75	\$36.34
Teacher Step 1 (1-3 years)	MASTERS	\$55,883	\$294.12	\$36.77
Teacher Step 1 (1-3 years)	DOCTORATE	\$56,848	\$299.20	\$37.40
Step 2 (4-6 years)	BA	\$58,444	\$307.60	\$38.45
Step 2 (4-6 years)	MASTERS	\$59,087	\$310.98	\$38.87
Step 2 (4-6 years)	DOCTORATE	\$60,049	\$316.05	\$39.51
Step 3 (7-9 years)	BA	\$61,306	\$322.66	\$40.33
Step 3 (7-9 years)	MASTERS	\$61,947	\$326.03	\$40.75
Step 3 (7-9 years)	DOCTORATE	\$62,910	\$331.10	\$41.39
Step 4 (10-12 years)	BA	\$67,462	\$355.06	\$44.38
Step 4 (10-12 years)	MASTERS	\$68,100	\$358.42	\$44.80
Step 4 (10-12 years)	DOCTORATE	\$69,065	\$363.50	\$45.44
Step 5 (13-15 years)	BA	\$75,248	\$396.04	\$49.51
Step 5 (13-15 years)	MASTERS	\$75,890	\$399.42	\$49.93
Step 5 (13-15 years)	DOCTORATE	\$76,853	\$404.49	\$50.56
Step 6 (16-18 years)	BA	\$78,246	\$411.82	\$51.48
Step 6 (16-18 years)	MASTERS	\$78,890	\$415.21	\$51.90
Step 6 (16-18 years)	DOCTORATE	\$79,854	\$420.29	\$52.54
Step 7 (19 yrs and beyond) add (1% x number of years beyond 18) plus additional for Masters and Doctorate				

To qualify for Step 2 and beyond all professional clear credential/ induction/ federal (HQT) requirements must be met for assignment. Charter Academy accepts up to nine years previous teaching experience for new hires when determining placement on the salary schedule; One Year = completed over 75% of school year in a comparable, paid teaching assignment (K-12).

Contracted/Extra Services	Hourly as needed
CO001 Credentialed Teacher for non-core classes, Independent Study, ELD	\$ 31.35
CO002 Credentialed Teacher for non-core class, Independent Study, ELD, (5+ years)	\$ 36.34
* ISP not to exceed 1.25 hours per student per week unless approved by the principal	

Substitute Teacher Daily Rate \$200 for the first three days in assignment; \$225/day thereafter. Less than or equal to 50% of assignment--\$28.40 hourly

Classified	Hourly
CL102 Instructor	\$ 28.40
CL103 Senior Instructional Assistant	\$ 23.90
CL104 Instructional Assistant	\$ 19.18
CL105 Classroom Helper	\$min wage
CL201 Back Office Manager based on 220 days	\$ 24.94
CL202 Office Clerk III	\$ 21.60
CL203 Office Clerk II	\$ 19.18
CL204 Office Clerk I	\$ 15.60
CL300 Campus Aide V	\$ 23.90
CL301 Campus Aide IV	\$ 21.60
CL302 Campus Aide III	\$ 19.18
CL303 Campus Aide II a/b	\$ 16.81
CL304 Campus Aide I a/b	\$ 15.60
CL305 Student Aide	\$min wage

All Classified part-time hourly are based on working a 175-220 day calendar as assigned

Substitute Classified: Regular rate for CAR employees for the first three days in assignment; 100% of higher rate (either regular CAR employee rate or rate of position being filled) thereafter; classified substitutes earn 80% of position hourly rate/not less than minimum wage.

Supplemental Assignments and Achievements

Category 1: After-School Elective	\$500 per semester
Category 2: Academic/Competitive After-School Electives	\$850 per semester
Category 3: Shared Academic/Competitive After-School Electives	\$600 per semester
Category 4: Additional Elective w/ no reg. after-school meetings	\$600 yearly
Category 5: Athletic Director	\$2,000 yearly
Category 6: Athletic Coach	\$2,000 per season
Category 7: MTSS	\$750 per mission
Category 8: Summer Session	Regular rate
Category 9: Additional assignment (all categories)	Regular rate at discretion of co-executive director
Category 10: Additional credential authorization	\$500 per authorization one-time when awarded
Category 11: Bonus for hard-to-fill staff position	\$2,000 one-time max at discretion of co-executive director
Category 12: Teacher Induction Support Provider	Stipend per MOU

2022–23 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
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District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	No
---	----

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	No
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes
Title V, Part B Subpart 2 Rural and Low-Income Grant ESSA Sec. 5221 SACS 4126	Yes

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

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The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

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---	-----

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---	----

Application for Categorical Programs

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Title I, Part A (Basic Grant) ESSA Sec. 1111et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	No
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes
Title V, Part B Subpart 2 Rural and Low-Income Grant ESSA Sec. 5221 SACS 4126	Yes

*****Warning*****

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rev. 10/6/2015, 10/15/2019, 9/14/2021, 10/11/2022

401.6 Leaves: While every effort must be made to attend to assigned duties, there may be times when it is necessary for an employee to take a leave of one or more days.

1. Types of paid leave include:

a. Sick Leave – to provide for absences due to: preventive care (including annual physicals or flu shots), personal illness, or injury that prevents the employee from working; illness, or injury of an immediate family member that requires the presence of the employee; or for an employee to receive medical care or other assistance to address instances of domestic violence, sexual assault, or stalking.

1. Sick Leave is available to all employees who work at least thirty (30) days within the span of a single calendar year from the commencement of employment.

2. A full-time employee is entitled to eighty (80) hours of Sick Leave per fiscal year (July 1-June 30) or a prorated amount thereof if the full-time employee starts work after September 1 of the fiscal year.

3. A certificated or classified “exempt” part-time employee will receive Sick Leave on a pro-rata basis proportional to the percentage of the fiscal year to which the employee is scheduled, but under no circumstances will the employee receive less than twenty-four (24) hours of Sick Leave.

4. A part-time classified employee is entitled to twenty-four (24) hours of Sick Leave per fiscal year.

5. Leave less than one (1) scheduled work day will not be deducted for certificated and classified “exempt” employees. For all other employees, leave will be deducted on an hourly basis.

5. All employees may carry over the annual balance of unused Sick Leave to the following fiscal year. No employee will receive pay in lieu of Sick Leave under any circumstances, and employees will not be paid for any accrued but unused Sick Leave upon separation from employment.

7. The full allocation will be available upon the first day the employee reports to work each year. Once an employee has exhausted sick leave, the employee may continue on an unpaid medical leave depending upon the facts and circumstances of the employee’s basis for leave beyond accrued sick leave. Employee requests for unpaid medical leave must be approved in advance.

8. The *Charter Academy* recognizes Sick Leave accrued by other California public school agencies. It is the responsibility of the employee to provide the business office with official verification of hours earned.

- b. Bereavement Leave—to attend to the death or imminent death of an individual. Leave may be deducted from Sick Leave at a maximum of 100% of the annual Sick Leave allotment. For example, full-time employees can take a maximum of 10 days or 80 hours and part-time classified employees can take a maximum of 24 hours of bereavement leave annually.

- c. Personal Leave—to attend to personal business. A maximum of ~~30%~~ 50% of the annual Sick Leave allotment may be used for absences of a personal nature such as attending events, engaging in recreational activities, or taking care of other personal business that cannot be more conveniently scheduled. No amount of personal leave can exceed ~~30%~~ 50% of the annual Sick Leave allotment. Such leave may not be accumulated.

303.1 In the event a student cannot come to school, the student may elect to participate in independent study. Independent study shall offer a means of individualizing the educational plan to serve students whose health or other personal circumstances make classroom attendance difficult. ~~For the 2021-22 school year, CAR shall offer independent study to meet the educational needs of students as specified in Education Code 51745.~~ For the 2022-23 school year and thereafter, the Principal or designee may approve the participation of a student who demonstrates the motivation, commitment, organizational skills, and academic skills necessary to work independently provided that experienced certificated staff are available to effectively supervise students in independent study. The Principal or designee may also approve the participation of a student whose health would be put at risk by in-person instruction. A student whose academic performance is not at grade level may participate in independent study only if the program is able to provide appropriate support, such as supplemental instruction, tutoring, counseling, ongoing diagnostic assessments, and/or differentiated materials, to enable the student to be successful. A student's participation in independent study shall be voluntary.

No course required for high school graduation shall be offered exclusively through independent study. Students in independent study shall have access to the same services and resources that are available to other students in the school and shall have equal rights and privileges. Students participating in independent study shall have access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work. The Principal or designee shall ensure that students participating in independent study are provided with content aligned to grade level standards at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For grades 9-12, this shall include access to all courses offered by the school for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. CAR shall not provide independent study students and their parents/guardians with funds or items of value that are not provided for other students and their parents/guardians. Providing access to Internet connectivity and local educational agency-owned devices adequate to participate in an independent study program and complete assigned work consistent with Education Code 51747, or to participate in an independent study course, as authorized by Education Code 51749.5, shall not be considered funds or other things of value. Students are eligible for independent study as authorized in law, and as specified in board policy. A student participating in independent study must be a resident of the county or an adjacent county. A student with disabilities, as defined in Education Code 56026, shall not participate in independent study unless the student's individualized education program specifically provides for such participation. A student's participation in independent study shall be voluntary.

The Principal or designee shall ensure that students participating in independent study for 15 school days or more receive the following throughout the school year:

1. For students in grades 4-8, opportunities for both daily live interaction and at least weekly synchronous instruction

2. For students in grades 9-12, opportunities for at least weekly synchronous instruction

The Principal or designee shall develop a plan to transition students whose families wish to return to in-person instruction from independent study expeditiously, and, in no case later, than five instructional days. This requirement only applies to students participating in an independent study program for 15 school days or more.

Because excessive leniency in the duration of independent study assignments may result in a student falling behind peers and increase the risk of dropping out of school, independent study assignments shall be completed no more than one week after assigned for all grade levels and types of program. However, when necessary based on the specific circumstances of the student's approved program, the Principal or designee may allow for a longer period of time between the date an assignment is made and when it is due, up to the termination date of the agreement.

The Principal or designee shall ensure that a written master agreement exists for each participating student as prescribed by law. A written agreement shall be developed and implemented for each student participating in independent study. The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement. The independent study agreement for each participating student also shall include, but are not limited to, all of the following:

1. The frequency, time, place and manner for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress
2. The objectives and methods of study for the student's work and the methods used to evaluate that work
3. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work
4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion, the level of satisfactory educational progress, and the number of missed assignments which will trigger an evaluation of whether the student should be allowed to continue in independent study
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of 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 student upon completion.
7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports
8. A statement that independent study is an optional educational alternative in which no student may be required to participate
9. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction

10. Before the commencement of independent study that is scheduled to last 15 days or more, the agreement shall be signed and dated by the student, the student's parent/guardian or caregiver if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student. However, for the ~~2021-22 school year~~ independent study scheduled to last less than 15 days, the district school shall obtain a signed written agreement for independent study from the student, or the student's parent/guardian if the student 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, no later than ~~30~~ 10 days after the first day of instruction.

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education (CDE). The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

The Principal or designee shall ensure that procedures for tiered reengagement strategies are used for all students who are not generating attendance for more than three school days or 60 percent of the instructional days in a school week, or who are in violation of their written agreement. This requirement only applies to students participating in an independent study program for 15 school days or more. The procedures shall include, but are not necessarily limited to, all of the following:

1. Verification of current contact information for each enrolled student
2. Notification to parents/guardians of lack of participation within one school day of the recording of the non-attendance day ~~the absence~~ or lack of participation
3. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary

Furthermore, an evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student fails to make satisfactory educational progress and/or misses three assignments. Satisfactory educational progress shall be determined based on all of the following indicators:

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060
2. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments
3. Learning required concepts, as determined by the supervising teacher
4. Progress towards successful completion of the course of study or individual course, as determined by the supervising teacher

A student-parent-educator conference shall be held as appropriate including, but not limited to, as a reengagement strategy and/or if requested by a parent/guardian prior to enrollment or disenrollment from independent study.

Each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which independent study is provided will be documented. A student who does not participate in independent study on a school day shall be documented as non-

participatory for that school day. The Principal or designee also shall maintain a written or computer-based record such as a grade book or summary document of student engagement, for each class, of all grades, assignments, and assessments for each student for independent study assignments. The signed, dated agreement, any supplemental agreement, assignment records, work samples, and attendance records may be maintained on file electronically.

Exceptions for pupils under professional care: Pupils who, under the care of appropriately licensed professionals, participate in independent study due to necessary medical treatments or impatient treatment for mental health care or substance abuse, are not subject to the tiered reengagement, live interaction, synchronous instruction, nor return to in-person provisions described above. The school shall obtain evidence from appropriately licensed professionals of the need for pupils to participate in independent study pursuant to this subdivision.

- 303.2 The Executive Director and/or his/her designee shall develop and implement Administrative Regulations in compliance with state education code to provide Independent Study.