



## Charter Academy of the Redwoods

### Notice of a Regular Meeting

<https://us04web.zoom.us/j/74872378496?pwd=dWVuQUkvdlldSUC9OSEgrYmF6R1p0UT09>

Zoom Meeting ID: 748 7237 8496

Password: 0J2853

(707) 467-0500

June 9, 2020 \* 6:00 p.m. \* Open Session



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 & 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 regular meeting of May 5, 2020. (back-up)
  
- III. **Board Training—20-21 Budget and Instructional Model Information**—The Corporate Officers provide a training opportunity related to budget and instructional information in the face of COVID-19.
  
- IV. **Regular Meeting—Action Items**
  - a. **Approval of the Revised 2019-20 Budgets**—The Directors are requested to approve these documents for *Accelerated Achievement Academy* and *Redwood Academy of Ukiah* (back-up).
  - b. **Approval of the Report of the 2019-20 Estimated Actuals and 2020-21 Budgets**—The Directors are requested to approve these documents for *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*. (back-up)
  - c. **Approval of Education Protection Account Expenditures 2019-20 and 2020-21**—The Directors are requested to approve the EPA expenditures for *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*. (back-up)
  - d. **Approval of the COVID-19 Written Report**— The Directors are requested to approve written reports that detail changes and impacts to the educational programs due to COVID-19 for *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*. (back-up)
  - e. **Approval of MOU Revisions**—The Directors are requested to approve the MOU revisions for *Redwood Academy of Ukiah* and *Accelerated Achievement Academy* with Ukiah Unified. (back up)
  - f. **Approval of Salary Schedule Revisions**— The Directors are requested to approve the 2020-2021 salary schedule. (back-up)
  - g. **Approval of Board Resolution No. 02-19/20**— The Directors are requested to approve the terms of the resolution to accept the one-time extension for the use of Class of 2020 funds on activities approved by members of the Class of 2020. (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 Regular Meeting—Tuesday, September 8, 2020 @ 6:00 p.m. @ *Redwood Academy of Ukiah*
- VII. Adjournment

## Charter Academy of the Redwoods

Minutes of the Regular Meeting of Tuesday, May 5, 2020

1059 N. State Street, Ukiah

Zoom Meeting

<https://us04web.zoom.us/j/78215729588?pwd=V2k3c0Nqb0dSWnc3S1Fpc0pncWgzZz09>

Meeting ID: 782 1572 9588

Password: 8xj3vY

Redwood Academy open for public comment

### I. Welcome and Opening

The meeting was called to order at 6:00 p.m. by Chairperson Webb. Board members in attendance:

Shawna Aguilar	Yes	Richard Muenzer	Yes @ 6:04
Jay Joseph	Yes	Kip Webb	Yes

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

On a first by J. Joseph and a second by S. Aguilar, the Board voted (3-0) to adopt the agenda.

President's Report ~ Unfortunately, board member Galen Prosser passes away last month unexpectedly. The staff has reached out to his family and sent their condolences. The vacant board seat will be filled this fall. Things have been very busy at Redwood Academy with all of the changes brought on as a result of this pandemic. Both schools have transitioned to distance learning, and it has been a steep learning curve for both students and teachers. While RA has had to cancel many events (prom, the senior trip, Bound programs, some activities have moved forward such as student council elections for 20-21, scheduling students for next year (including College Program scheduling), and later this week our Garage Giveaway tradition for graduating seniors. Finally, staff is planning for graduation—figuring out what to do for our seniors has been a major undertaking and are still waiting to see what exactly will be allowed, but Redwood will definitely be hosting a virtual element on May 29<sup>th</sup> that will involve live streaming some of the traditional graduation components such as musical tributes, speeches, and the senior slide show for the entire school to see. After that the plan is to either have graduates come to campus in small groups essentially for mini-ceremonies. School-wide awards and a special shout out to our 8<sup>th</sup> graders becoming high school students will be announced by way of video on the evening of May 27<sup>th</sup> or on May 28<sup>th</sup> depending on AAA's graduation plans, and we will have a school materials drive through drop off day where awards and promotion certificates will be also be given out, and this will either take place on the 28<sup>th</sup> or June 1<sup>st</sup> depending on AAA's graduation plans.

Secretary's Report ~ AAA has also made the relatively quick transition to distance learning. Students are receiving instruction through Zoom meetings and work through Google Classroom. Almost all students have joined A+ Virtual Academy where announcements are made and activities occur. Like RA many spring events have been canceled, but Talent Show and Senior Awards have continued. One Senior Award is being posted each weekday in May. Ms. Ellis has begun registering 10<sup>th</sup> and 11<sup>th</sup> grade students who qualify for college classes in the fall. AAA is not running a summer school this year. Those students in need of course recovery will participate in Grad Path next year. Currently, AAA is planning to run a virtual graduation on May 28<sup>th</sup> followed by small group ceremonies for the delivery of the diplomas. However, some parents have expressed an interest in waiting until later in the summer for a more traditional graduation. Ms. Sawyer will be meeting with seniors to discuss their options. AAA will be posting a video announcing award recipients in grades 4-12 on May 29<sup>th</sup>. AAA will have material returns beginning May 29<sup>th</sup> and continue through June 2<sup>nd</sup> with different grades assigned to each day. Students will receive their promotion certificates and awards at that time.

Treasurer's Report ~ Current Budget Report and Cash in the County Treasury Report of 4/28/20 shows current cash of \$2,516,292—about 148,361 higher than last year at this time. The April apportionments have yet to be posted. The cashflow at the end of March was \$2,719,967--\$61,844 more than projected in the Second Interim Report. According to the budget report, the expenses are at appropriate levels for this time of year. There will need to be some adjustments made to the allotted amounts for materials at the estimated actuals. Currently with distance learning the schools are spending less on supplies. Additionally, there will be the added expense of replacing the internet wiring at AAA this year rather than next year to take advantage of no students being present. The state has guaranteed funding for this year's budget at the

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previously promised levels. However, it is estimated that lottery revenue will be down. The ADA at RA for P-2 is 139.94--1.02 above projections. AAA's ADA for P-2 is 135.42—0.9 above projections. The schools have been warned that funding will be decreased in the coming years as much as 10% with deferrals possible. Fortunately, both schools have developed healthy reserves to mitigate any budget deficits or deferrals that may come. On the agenda is the Internal Fiscal Management plan outlining fiscal procedures. There are no significant changes in the document.

Safety and Facilities Report ~The schools are making preparations to meet the cleaning and disinfecting requirements for the return of students. The schools have already began purchasing cleaning supplies. This process will be a combination of staff and janitorial services. The remaining RA office that was not recarpeted last year is being completed now. The Fullerton classroom will having exterior paneling replaced in the next few weeks. Finally, the fairgrounds should notify the schools if they must move out of the buildings this summer within the next few weeks.

## II. Consent Items

- a. On a motion by S. Aguilar and a second by J. Joseph, the board voted (4-0) to approve the minutes of the regular meeting of March 10, 2020.
- b. On a motion by S. Aguilar and a second by S. Aguilar, the board voted (4-0) to approve the internal fiscal year management system and calendar for fiscal services for 2020-2021.

## III. Regular Meeting—Action Items

- a. On a motion by J. Joseph and a second by S. Aguilar, the board voted (4-0) to approve the 2020-2021 salary schedule.
- b. On a motion by S. Aguilar and a second by J. Joseph, the board voted (4-0) to approve the additions/revisions to BP 506, detailing CAR's health and safety policy.

## IV. Discussion Item

- a. The Board reviewed the Local Control and Accountability Plan (LCAP).—The board will provide feedback within the next two weeks.

V. **Boarding Training-** Elna Gordon provided a training on AB 1505 regarding charter renewal. Training time 00:30 total year to date is 01:43.

VI. **Public Comment For Items Not on the Agenda~** No member of the public requested to speak.

VII. **Next Meeting—** The next regular meeting of the Board of Directors is scheduled for Tuesday, June 9, 2020 at 6:00 p.m. on the campus of *Redwood Academy of Ukiah*.

## VII. Adjournment

As acclaimed by the chair, the meeting was adjourned at 7:00 p.m.

Respectfully submitted,

Selah Sawyer  
Secretary

*For the Record:*

Before 6:00 p.m. on Thursday, April 30, 2020, 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](http://www.caredwoods.org) governance channel; and

E-mailed to Scott Paulin



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# Budget Perspectives Workshop 2020-21 May Revision



## Initial Thoughts

- Crisis is so much bigger than a state or local budget ...
- Governor Newsom forced to turn to federal government. Some funding promised in ESSA Grants, 23,000 for Redwood, 42,000 for AAA 2020-2021. Deep cuts proposed but some hope for “trigger off” from another federal relief package
- LEAs must budget from May Revision, but the only certainty is that the final budget will be different from this proposal
- This is not just a budget issue, it’s a health issue
- How to plan for educating students and resolving the conflict between the cost of reopening schools and implementing historically deep cuts

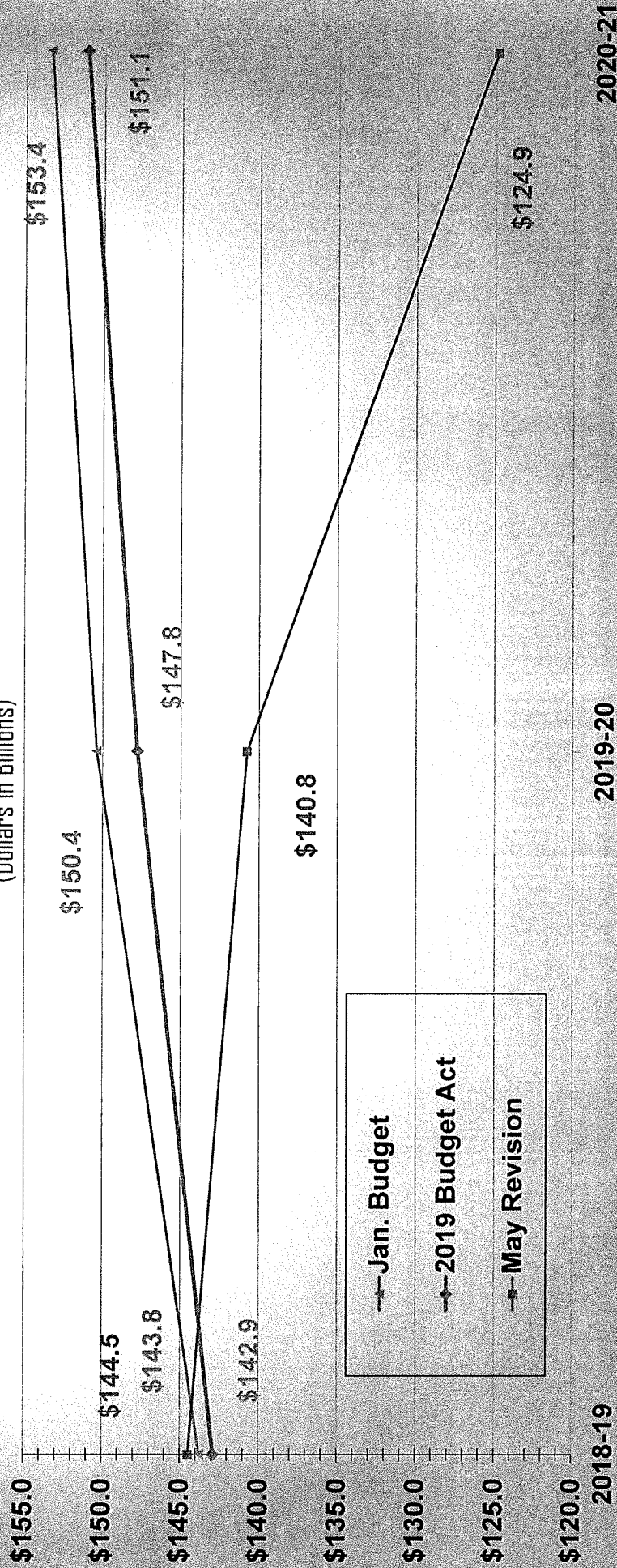


## Economic Realities

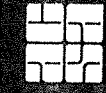
- Uncertainty is the primary fact of this budget cycle
  - What's really going to happen to revenues? – July 15 extension, budget year, out years Will be a moving target
  - How much will COVID-19 related costs be? – direct (cleaning supplies, labor to disinfect) and indirect (increased costs because of social distancing in classes, smaller class sizes, long distance learning costs).
  - Will there be a "V", "U" or "L" -shaped recovery? – hopefully not like the Great Recession
- There are some certainties: We are in a recession
  - National GDP fell by ~4.8% for 1<sup>st</sup> quarter of 2020; likely more than 33% in the 2<sup>nd</sup> quarter
  - CA Unemployment – 4.7 million filed from 3/14 to 5/14 - 4 million more than worst 2 months of Great Recession - the CA unemployment rate is now at 24.4% (Budget assumes 25%)
  - Recession means lower General Fund (GF) revenues, less tax base, which means lower Prop 98 Guarantee
  - We are more prepared this time than for the Great Recession, we have been building reserves thanks to Jerry Brown's introduction of the LGFF funding, which had evened the playing field for charters.
  - The next 2 or 3 years will be a very rough ride, LGFF calculators are predicting worst case through 23-24. 10% cuts combined with original COLAs equals a 7.92% loss of Revenue

# General Fund Revenues

(Dollars in Billions)







## Proposition 98

- DOF calculates the hit to Prop 98 for the three-year budget period to be more than \$19 billion under current law
- Assuming Prop 98 receives about \$1.8 billion from proposed change to tax policies, the drop over the three period is about \$17.3 billion
- After accounting for some Prop 98 allocations made before K-12/CCC split, the three-year hit to K-12 share of Prop 98 is about \$15.1 billion
- This loss of funding is covered primarily by deep cuts and deferrals
- Still a Test 1 year, and May Revision assumes only a small ADA change (less than 30,000 students statewide) for 2019-20 to 2020-21



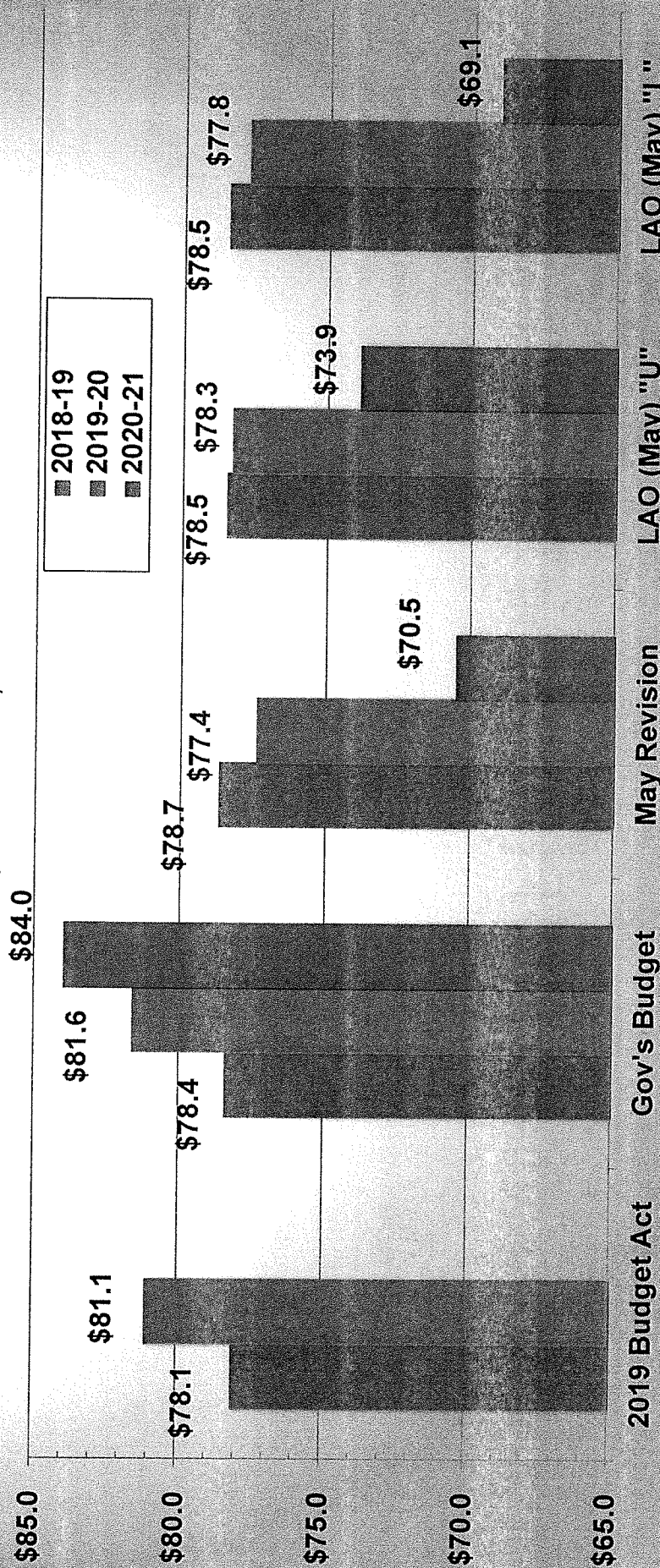
## K-12 Prop 98: \$15.1 Billion Rack Up

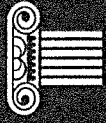
<b>2019-20</b>		Fund shift from 2018-19 (\$391M already accounted for in \$15.1B)
	\$1.9 Billion	Deferral to 2020-21
	\$467 Million	K-12 share of PSSSA draw down
	\$337 Million	Prior year reversions
	\$309 Million	Pull back 2019-20 policy changes
	\$110 Million	Sweep unencumbered State Preschool Funds
<b>2020-21</b>		
	\$6.5 Billion	Cut to LGFF
	\$3.4 Billion	Additional deferrals (total is \$5.3 billion)
	\$1.5 Billion	Pull back January budget policy proposals
	\$462 Million	Cuts to categorical
	\$106 Million	Savings from zero COLA to other programs



# Prop 98 Changes

(Dollars in Billions)





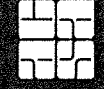
## District LCFF Entitlement Targets

- Base Grant per ADA (with 2.31% COLA and 10% reduction)  
K-3 = \$7,092 (-\$610 / -\$786)      7-8 = \$7,413 (-\$638 / -\$822)  
4-6 = \$7,199 (-\$619 / -\$798)      9-12 = \$8,590 (-\$739 / -\$953)
- Grade Span Adjustments: 10.4% = \$738 (-\$63 / -\$81) per K-3 ADA; 2.6% = \$223 (-\$19 / -\$25) per 9-12 ADA
- Supplemental Grant = 20% of Adjusted Base Grant
- Concentration Grant = 50% of Adjusted Base Grant
- TIG and HST Add-ons reduced by 10% from prior years



## Proposals Withdrawn from January Budget

- Educator Workforce Investment Grants: \$350 million
- Opportunity Grants: \$300.3 million
- Community Schools Grants: \$300 million
- Special Education Preschool Grant: \$250 million
- Workforce Development Grants: \$193 million
- Teacher Residency Program: \$175 million
- Credential Award Program: \$100 million
- Child Nutrition Programs: \$70 million
- Classified Teacher Credential Program: \$64.1 million
- Local Services Coordination (CGEE): \$18 million
- Computer Science Supplementary Authorization Incentive: \$15 million
- Online Resource Subscriptions for Schools: \$2.5 million
- California College Guidance Initiative: \$2.5 million
- Computer Science Resource Lead: \$2.5 million
- School Climate Workgroup: \$150,000



## Stand-Alone Categorical Programs

- After-School Education & Safety Program: \$546.2 million (reduction of \$100 million)
- Career Technical Education Incentive Grant: \$72.6 million (reduction of \$77.4 million)
- K-12 Strong Workforce Program: \$72.6 million (reduction of \$79.4 million)
- California Partnership Academies: \$10.7 million (reduction of \$10.7 million)
- College Planning and Preparation Website & Online Educational Resources Program: \$8.5 million (reduction of \$3 million)
- Career Technical Education Initiative: \$7.7 million (reduction of \$7.7 million)
- Agricultural Education Incentive Program: \$2 million (reduction of \$2.1 million)
- Specialized Secondary Education Grants: \$2.49 million (reduction of \$2.4 million)
- Teacher Dismissal: \$300,000 (increase of \$200,000)
- Special Education: \$4.19 billion (reduction of \$88.9 million)\*
- Mandate Block Grant: \$241.6 million (reduction of \$5.53 million)\*
- Child Nutrition: \$173.72 million (reduction of \$3.98 million)\*
- Foster Youth Programs: \$27.33 million (reduction of \$626,000)\*
- American Indian Education Centers: \$4.4 million (reduction of \$101,000)\*
- American Indian Early Childhood Education Program: \$593,000 (reduction of \$14,000)\*

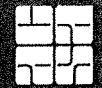
\*reduction in part or entirely due to loss of 2.29% COLA



## Special Education

- Modified January Budget Proposals
  - New increased special education base rate of \$645 per pupil reflects loss of 2.31% COLA
  - Funding still allocated to SELPAs, new base formula uses three-year rolling average of LEA ADA, other AB 602 funding sources remain in place at 2019-20 levels
  - Retains proposals for special education governance study and workgroups
- New Proposals
  - \$15 million federal IDEA funds for the Golden State Teacher Scholarship Program to increase the special education teacher pipeline
  - \$7 million federal IDEA funds to assist LEAs with developing regional and statewide dispute resolution services related to special education distance learning service delivery models
  - \$600,000 federal IDEA funds for additional two workgroups to:
    - Develop an individualized education program addendum for distance learning
    - Study the costs of out-of-home care

-Main point here is that special education and also the Charter School Facility Grant survived the major cuts in programs, at least for the time being.



# Employer Contribution Rates

Proposes redirecting the \$2.3 billion for employer long-term unfunded liability provided in the 2019-20 Budget to further reduce CalPERS and CalSTRS contribution rates in 2020-21 and 2021-22

## CalSTRS

Fiscal Year	Under 2019 Budget Act	Under May Revision
2019-20	17.1	17.1
2020-21	18.4	16.15 (-2.25)**
2021-22	18.2*	16.02 (-2.18)**
2022-23	18.1*	18.4**
2023-24	18.1*	18.4**

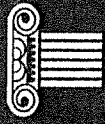
\* Latest projected rates

\*\* Does not reflect any rate increases STRs or PERs may enact to address investment losses

## CalPERS

Fiscal Year	Under 2019 Budget Act	Under May Revision
2019-20	19.7	19.7
2020-21	22.7	20.7 (-2.00)**
2021-22	25.0*	22.8 (-2.20)**
2022-23	25.5*	25.8**
2023-24	26.2*	26.5**
2024-25	26.5*	26.8**
2025-26	26.4*	26.7**
2026-27	26.2*	26.5**





## Elementary and Secondary School Emergency Relief (ESSER) Funding (\$1.6 billion)

- \$1.45 billion directly to LEAs based on Title I-A Formula for COVID-19 related costs
- \$100 million for grants to COEs to develop networks of community schools and coordinating health, mental health, and social service supports for high-needs student
- \$63.2 million for training and professional development for school staff related to addressing the impact of COVID-19 on students



## What's Next

- Legislature holds hearings & passes budget by June 15, which they have rejected the massive cuts, so there will be much compromising between legislature and the Governor, State budget will need to be balanced somehow.
- Budget Act by June 30
- July 15 tax deadline will slow the process of knowing what the State Revenues true position will actually be
- Federal relief package?
- August or Fall Revision
- COVID-19 trend?
- Ballot politics



## Deferrals and other fun stuff

- Deferrals, a guessing game have built my estimates from previous deferrals
- Current funding schedule for State LCFF funds VS my estimation of deferrals

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	OCT
estimated deferral schedule	0.0500	0.0500	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0000	0.0900	0.0450	0.2800

- Estimated Schedule, 37% deferred into next fiscal year

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	OCT
estimated deferral schedule	0.0000	0.0000	0.0900	0.0450	0.0900	0.0900	0.0900	0.0450	0.0900	0.0900	0.0000	0.0000	0.0450	0.0450	0.2800



# The Good news

- The Good news, the past 7 years we have been able to build reserves thanks to increasing \$ per ADA
- Average amount per ADA per year

School	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
AAA	6,938	7,899	9,036	9,602	9,858	10,642	11,002	10,146	10,134	10,134	10,134	10,134
RA	6,873	7,583	8,426	8,788	9,012	9,632	10,017	9,250	9,218	9,218	9,218	9,218

- Our increasing fund balances

school	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AAA fund balance	617,061	654,301	873,147	1,010,876	1,229,761	1,307,613	1,354,697	1,360,360	1,341,643	1,276,257	1,188,302
increase (decrease) fund balance		37,241	218,846	137,729	218,885	77,852	47,084	5,663	-18,717	-65,386	-87,956
RA fund balance	690,318	673,369	805,789	975,645	1,079,335	1,301,144	1,425,956	1,487,422	1,502,368	1,474,632	1,422,634
increase (decrease) fund balance		-16,949	132,420	169,856	103,690	221,809	124,812	61,466	14,946	-27,736	-51,998

ACCELERATED ACHIEVEMENT ACADEMY  
PROPOSED REVISED BUDGET  
June 09, 2020  
2019-2020 FISCAL YEAR

ACCELERATED ACHIEVEMENT ACADEMY

Charter Academy of the Redwoods (CAR) is a non-profit public benefit corporation that operates the charter schools known as Redwood Academy of Ukiah (RAU) and Accelerated Achievement Academy (AAA). In this report, information is only that attributable to Accelerated Achievement Academy. Information is reported separately for Redwood Academy of Ukiah.

PROPOSED REVISED BUDGET

The proposed budget changes included here reflect current funding information. We have taken current actuals and have used past spending trends in the final months of the fiscal year to estimate what the final actuals will be. Details of current year funding and spending are in the Estimated Actuals report.

BUDGET ASSUMPTIONS

A worksheet document showing the projected year totals and annotations reflecting budget assumptions is attached for reference.









	A	B	C	D	E	F	G	H
121		Services and Other--5000 Series			CPI index		CPI index	1.0333
122							18-19	with CPI applied
123		5200		Travel & Conferences				\$ 500.00
124		5300		Dues and Memberships			\$ 4,400.00	\$ 3,400.00
125		5400		Insurance				\$ 8,523.00
126		5500		Operations & Housekeeping			\$ 45,000.00	\$ 51,000.00
127		5600		Rentals, Leases & Repairs				\$ 164,029.25
128				Building Lease or Rent				
129				Land Lease		\$ 139,569.00	\$ 144,216.65	
130				Short Term Facility Rent		\$ -	\$ -	
131				Copier leases		\$ 1,706.76	\$ 1,763.60	
132				Other Rentals & Repairs		\$ 7,300.00	\$ 7,300.00	
133				Construction projects		\$ 4,000.00	\$ 5,000.00	
134				one time labor for redoing network			\$ 2,000.00	
135		5800		Professional & Consulting			\$ 3,749.00	
136				SE Er per ADA	805.06	\$ 109,021.23		\$ 174,727.51
137				SE Prior Yr Adj				
138				Payroll Exp		\$ 5,807.38		
139				District Oversight		\$ 14,898.91		based on expenses @ second interim 1,759,811
140								
141				Bus trips, field trips, six flags		\$ 3,000.00		
142				Outward Bound programs				
143				College and testing fees		\$ 600.00		
144				Advertising		\$ 3,000.00		
145				Audit fees		\$ 5,400.00		
146				Legal fees		\$ 1,500.00		
147				Other		\$ 31,500.00		
148								
149								
150		5900		Communications				\$6,800.00
151				Data charges				\$2,869.00
152				Subtotal, 5000 Series				\$ 411,848.76
153								
154								
155				Capital Outlay--6000 Series				
156								
157		6170		Site Improvements				
158		6200		Building & Building Improvements				\$ -
159		6400		Equipment		server for network		\$ 2,002.86
160								
161				Subtotal, 6000 Series				\$ 2,002.86
162								
163								
164				Other Outgoing--7000 Series				
165								
166		7431-7439		Debt Service				\$ -
167								
168				Subtotal, 7000 Series				\$ -
169								
170								
171				Total Expense				\$ 1,725,803.41
172								
173				Increase (Decrease) in Fund Balance				\$ 47,083.61
174								
175				9791 Beginning Fund Balance				\$ 1,307,613.43
176								
177				Ending Fund Balance				\$ 1,354,697.04
178		9711		Revolving Fund				\$ 2,000.00
179		9789		Reserve Portion of Ending Fund Balance		5%		\$ 86,290.17
180		9750		financial Stabilization Account		5%		\$ 86,290.17
181								
182		9719		Reserve for all others (future construction projects)				\$ -
183		9719		Future STRS and PERS increases				\$ 1,050,000.00
184				Unappropriated Portion of Ending Fund Balance				\$ 130,116.70

Cell: A7

Comment: jswitzer:  
Based on projections using latest version of the FCMAT LCFF calculator

Cell: G7

Comment: jswitzer:  
Latest entitlement amounts from CDE.

Cell: B20

Comment: jswitzer:  
Actual P-2 figures as reported .

Cell: H20

Comment: jswitzer :  
Lottery amount is based on current CCSA and School services projects.

Cell: H35

Comment: Jim Switzer:  
Mandate Block Grant .

Cell: H38

Comment: jswitzer:  
Estimate of misc. state programs not included in general funding including Charter School Facility , \$115,000

Cell: H44

Comment: jswitzer :  
Based on extrapolated from first three quarters .

Cell: H48

Comment: jswitzer:  
Based on agreement with UUSD, \$122  
per ADA.

Cell: D61

Comment: jswitzer:  
Based on projected staffing levels and remaining payrolls.

Cell: F69

Comment: jswitzer:  
Number of full time equivalent positions with H&W benefits.

Cell: B73

Comment: jswitzer:  
Based on projected staffing levels and remaining payrolls.

Cell: F86

Comment: jswitzer:  
Number of full-time positions with H&W benefits.

Cell: F91

Comment: Jim Switzer:  
Current STRS rates.

Cell: F92

Comment: jswitzer :  
Current PERS rates.

Cell: F96

Comment: Jswitzer:  
Reflects current premium rates .

Cell: D106

Comment: jswitzer:  
Totals based on projected spending estimated from current spending patterns and historical spending .

Cell: D121

Comment: jswitzer :  
Totals based on projected spending and historical expenditures for this period forward.

Cell: H121

Comment: jswitzer :

From School Services estimates.

Cell: E136

Comment: jswitzer:

Based on preliminary invoice from UUSD.

Cell: F138

Comment: Jim Switzer:

Based on expenses reported at P-2, multiplied by .0033

Cell: F139

Comment: jswitzer :

Reflects 1% oversight fee for districts not providing "substantially rent-free facilities."



REDWOOD ACADEMY OF UKIAH  
PROPOSED REVISED BUDGET  
June 09, 2020  
2019-2020 FISCAL YEAR

REDWOOD ACADEMY OF UKIAH

Charter Academy of the Redwoods (CAR) is a non-profit public benefit corporation that operates the charter schools known as Redwood Academy of Ukiah (RAU) and Accelerated Achievement Academy (AAA). In this report, information is only that attributable to Redwood Academy of Ukiah. Information is reported separately for Accelerated Achievement Academy.

PROPOSED REVISED BUDGET

The proposed budget changes included here reflect current funding information. We have taken current actuals and have used past spending trends in the final months of the fiscal year to estimate what the final actuals will be. Details of current year funding and spending are in the Estimated Actuals report.

BUDGET ASSUMPTIONS

A worksheet document showing the projected year totals and annotations reflecting budget assumptions is attached for reference.











Cell: G3

Comment: jswitzer:  
Latest entitlement amounts from CDE .

Cell: A5

Comment: jswitzer :  
Based on projections using latest version of the FCMAT LCFF calculator.

Cell: H13

Comment: jswitzer :  
Lottery amount is based on current CCSA and School services projects.

Cell: B16

Comment: Actual P-2 figures as reported .

Cell: H31

Comment: Mandate Block Grants

Cell: H34

Comment: jswitzer:  
Estimate of misc. state programs not included in general funding grant .

Cell: H39

Comment: jswitzer :  
Based on extrapolated from first three quarters .

Cell: H43

Comment: Jim Switzer:  
Based on agreement with UUSD, \$122  
per ADA.

Cell: B56

Comment: jswitzer:  
Based on projected staffing levels .

Cell: E64

Comment: jswitzer:  
Number of full time equivalent positions with H&W benefits.

Cell: B68

Comment: jswitzer:  
Based on projected staffing levels and remaining payrolls..

Cell: E80

Comment: jswitzer:  
Number of full time equivalent positions with H&W benefits.

Cell: F85

Comment: Jim Switzer:  
Current STRS rates.

Cell: F86

Comment: jswitzer :  
Current PERS rates.

Cell: F90

Comment: Jim Switzer:  
Reflects current premium rates.

Cell: F92

Comment: jswitzer :  
Current SUI rate

Cell: D100

Comment: jswitzer:  
Totals based on rejected spending .

Cell: D114

Comment: jswitzer :  
Totals based on projected spending and historical expenditures for this period forward

Cell: H114

Comment: jswitzer :  
From School Services estimates.

Cell: E128

Comment: jswitzer:

Based on preliminary estimates from UUSD.

Cell: F131

Comment: jswitzer:

Reflects 1% oversight fee for districts not providing "substantially rent-free facilities."



Charter Number: \_\_\_\_\_

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2020-21 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Date: 6/2/20

Printed Name: James Switzer

Title: CFO, Treasurer

For additional information on the budget report, please contact:

Charter School Contact:

James Switzer  
Name

CFO, Treasurer  
Title

707-467-0500  
Telephone

jswitzer@redwoodacademy.org  
E-mail Address



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,489,890.84	0.00	1,489,890.84	1,373,971.32	0.00	1,373,971.32	-7.8%
2) Federal Revenue		8100-8299	0.00	89,412.00	89,412.00	42,240.00	70,834.00	113,074.00	26.5%
3) Other State Revenue		8300-8599	28,010.26	122,312.68	150,322.94	25,536.85	122,312.68	147,849.53	-1.6%
4) Other Local Revenue		8600-8799	37,889.24	5,372.00	43,261.24	50,754.14	5,372.00	56,126.14	29.7%
5) TOTAL, REVENUES			1,555,790.34	217,096.68	1,772,887.02	1,492,502.31	198,518.68	1,691,020.99	-4.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	471,393.62	43,145.38	514,539.00	490,484.97	34,675.97	525,160.94	2.1%
2) Classified Salaries		2000-2999	322,184.42	22,753.06	344,937.48	300,617.35	17,851.94	318,469.29	-7.7%
3) Employee Benefits		3000-3999	352,771.58	24,568.72	377,340.30	361,961.67	19,361.25	381,322.92	1.1%
4) Books and Supplies		4000-4999	67,476.72	7,658.31	75,135.03	50,491.69	7,658.31	58,150.00	-22.6%
5) Services and Other Operating Expenditures		5000-5999	292,877.55	118,971.21	411,848.76	283,283.87	118,971.21	402,255.08	-2.3%
6) Capital Outlay		6000-6999	2,002.86	0.00	2,002.86	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,508,706.75	217,096.68	1,725,803.43	1,486,839.55	198,518.68	1,685,358.23	-2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			47,083.59	0.00	47,083.59	5,662.76	0.00	5,662.76	-88.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,083.59	0.00	47,083.59	5,662.76	0.00	5,662.76	-88.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,307,613.43	0.00	1,307,613.43	1,354,697.02	0.00	1,354,697.02	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,613.43	0.00	1,307,613.43	1,354,697.02	0.00	1,354,697.02	3.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,613.43	0.00	1,307,613.43	1,354,697.02	0.00	1,354,697.02	3.6%
2) Ending Balance, June 30 (E + F1e)			1,354,697.02	0.00	1,354,697.02	1,360,359.78	0.00	1,360,359.78	0.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	1,050,000.00	0.00	1,050,000.00	1,030,000.00	0.00	1,030,000.00	-1.9%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	86,290.17	0.00	86,290.17	84,267.91	0.00	84,267.91	-2.3%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	86,290.17	0.00	86,290.17	84,267.91	0.00	84,267.91	-2.3%
Unassigned/Unappropriated Amount		9790	130,116.68	0.00	130,116.68	159,823.96	0.00	159,823.96	22.8%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	972,479.84	0.00	972,479.84	856,560.32	0.00	856,560.32	-11.9%
Education Protection Account State Aid - Current Year		8012	181,606.00	0.00	181,606.00	181,606.00	0.00	181,606.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>1,154,085.84</b>	<b>0.00</b>	<b>1,154,085.84</b>	<b>1,038,166.32</b>	<b>0.00</b>	<b>1,038,166.32</b>	<b>-10.0%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	335,805.00	0.00	335,805.00	335,805.00	0.00	335,805.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,489,890.84</b>	<b>0.00</b>	<b>1,489,890.84</b>	<b>1,373,971.32</b>	<b>0.00</b>	<b>1,373,971.32</b>	<b>-7.8%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		51,292.00	51,292.00		51,292.00	51,292.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		6,736.00	6,736.00		6,736.00	6,736.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		31,384.00	31,384.00			12,806.00	12,806.00	-59.2%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	42,240.00	0.00	42,240.00		New
<b>TOTAL, FEDERAL REVENUE</b>			0.00	89,412.00	89,412.00	42,240.00	70,834.00	113,074.00		26.5%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
ROC/IP Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,916.00	0.00	3,916.00	3,817.59	0.00	3,817.59		-2.5%
Lottery - Unrestricted and Instructional Materials		8560	20,719.26	7,312.68	28,031.94	20,719.26	7,312.68	28,031.94		0.0%
Tax Relief Subventions Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		115,000.00	115,000.00		115,000.00	115,000.00		0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,375.00	0.00	3,375.00	1,000.00	0.00	1,000.00		-70.4%
<b>TOTAL, OTHER STATE REVENUE</b>			28,010.26	122,312.68	150,322.94	25,536.85	122,312.68	147,849.53		-1.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	5,372.00	5,372.00	0.00	5,372.00	5,372.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,868.00	0.00	2,868.00	2,868.00	0.00	2,868.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	16,521.24	0.00	16,521.24	29,386.14	0.00	29,386.14	77.9%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>37,889.24</b>	<b>5,372.00</b>	<b>43,261.24</b>	<b>50,754.14</b>	<b>5,372.00</b>	<b>56,126.14</b>	<b>29.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,555,790.34</b>	<b>217,096.68</b>	<b>1,772,887.02</b>	<b>1,492,502.31</b>	<b>198,518.68</b>	<b>1,691,020.99</b>	<b>-4.6%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	412,076.54	40,112.46	452,189.00	431,435.32	31,643.05	463,078.37	2.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	59,317.08	3,032.92	62,350.00	59,049.65	3,032.92	62,082.57	-0.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>471,393.62</b>	<b>43,145.38</b>	<b>514,539.00</b>	<b>490,484.97</b>	<b>34,675.97</b>	<b>525,160.94</b>	<b>2.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	82,880.43	17,049.64	99,930.07	70,219.67	17,049.64	87,269.31	-12.7%
Classified Support Salaries		2200	90,602.78	5,641.38	96,244.16	85,048.02	740.26	85,788.28	-10.9%
Classified Supervisors' and Administrators' Salaries		2300	80,855.85	0.00	80,855.85	78,879.50	0.00	78,879.50	-2.4%
Clerical, Technical and Office Salaries		2400	67,845.36	62.04	67,907.40	66,470.16	62.04	66,532.20	-2.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>322,184.42</b>	<b>22,753.06</b>	<b>344,937.48</b>	<b>300,617.35</b>	<b>17,851.94</b>	<b>318,469.29</b>	<b>-7.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	95,150.97	7,377.03	102,528.00	83,304.07	5,812.27	89,116.34	-13.1%
PERS		3201-3202	44,243.90	3,483.10	47,727.00	55,876.87	2,749.32	58,626.19	22.8%
OASDI/Medicare/Alternative		3301-3302	26,851.43	2,110.98	28,962.41	28,670.39	1,655.47	30,325.86	4.7%
Health and Welfare Benefits		3401-3402	174,892.69	10,681.83	185,574.52	182,513.86	8,423.67	190,937.53	2.9%
Unemployment Insurance		3501-3502	398.59	31.16	429.75	397.28	24.53	421.81	-1.8%
Workers' Compensation		3601-3602	11,234.00	884.62	12,118.62	11,199.20	695.99	11,895.19	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>352,771.58</b>	<b>24,568.72</b>	<b>377,340.30</b>	<b>361,961.67</b>	<b>19,361.25</b>	<b>381,322.92</b>	<b>1.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,500.00	0.00	2,500.00	2,000.00	0.00	2,000.00	-20.0%
Books and Other Reference Materials		4200	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Materials and Supplies		4300	39,341.69	7,658.31	47,000.00	35,341.69	7,658.31	43,000.00	-8.5%
Noncapitalized Equipment		4400	15,485.03	0.00	15,485.03	3,000.00	0.00	3,000.00	-80.6%
Food		4700	9,150.00	0.00	9,150.00	9,150.00	0.00	9,150.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>67,476.72</b>	<b>7,658.31</b>	<b>75,135.03</b>	<b>50,491.69</b>	<b>7,658.31</b>	<b>58,150.00</b>	<b>-22.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Dues and Memberships		5300	3,400.00	0.00	3,400.00	3,421.08	0.00	3,421.08	0.6%
Insurance		5400 - 5450	8,523.00	0.00	8,523.00	8,575.84	0.00	8,575.84	0.6%
Operations and Housekeeping Services		5500	28,245.44	22,754.56	51,000.00	30,745.44	22,754.56	53,500.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,243.65	89,785.60	164,029.25	66,095.40	89,785.60	155,881.00	-5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	168,296.46	6,431.05	174,727.51	164,234.95	6,431.05	170,666.00	-2.3%
Communications		5900	9,669.00	0.00	9,669.00	9,711.16	0.00	9,711.16	0.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>292,877.55</b>	<b>118,971.21</b>	<b>411,848.76</b>	<b>283,283.87</b>	<b>118,971.21</b>	<b>402,255.08</b>	<b>-2.3%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,002.86	0.00	2,002.86	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,002.86</b>	<b>0.00</b>	<b>2,002.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Slate Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,508,706.75</b>	<b>217,096.68</b>	<b>1,725,803.43</b>	<b>1,486,839.55</b>	<b>198,518.68</b>	<b>1,685,358.23</b>	<b>-2.3%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>





Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	20,719.26		7,312.68	28,031.94
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		20,719.26	0.00	7,312.68	28,031.94
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	20,719.26		7,312.68	28,031.94
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		20,719.26	0.00	7,312.68	28,031.94
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.



Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	135.42	135.42	135.42	135.42	135.42	135.42
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	135.42	135.42	135.42	135.42	135.42	135.42
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	135.42	135.42	135.42	135.42	135.42	135.42







	A	B	C	D	E	F	G	H
121		Services and Other--5000 Series			CPI index		CPI index	1.0333
122							18-19	with CPI applied
123		5200		Travel & Conferences				\$ 500.00
124		5300		Dues and Memberships				\$ 3,400.00
125		5400		Insurance			\$ 4,400.00	
126		5500		Operations & Housekeeping				\$ 8,523.00
127		5600		Rentals, Leases & Repairs			\$ 45,000.00	\$ 51,000.00
128				Building Lease or Rent				\$ 164,029.25
129				Land Lease		\$ 139,569.00	\$ 144,216.65	
130				Short Term Facility Rent		\$ -	\$ -	
131				Copier leases		\$ 1,706.76	\$ 1,763.60	
132				Other Rentals & Repairs		\$ 7,300.00	\$ 7,300.00	
133				Construction projects		\$ 4,000.00	\$ 5,000.00	
134				one time labor for redoing network			\$ 2,000.00	
135		5800		Professional & Consulting			\$ 3,749.00	
136				SE Er per ADA	805.06	\$ 109,021.23		\$ 174,727.51
137				SE Prior Yr Adj				
138				Payroll Exp		\$ 5,807.38		
139				District Oversight		\$ 14,898.91		
140								
141				Bus trips, field trips, six flags		\$ 3,000.00		
142				Outward Bound programs				
143				College and testing fees		\$ 600.00		
144				Advertising		\$ 3,000.00		
145				Audit fees		\$ 5,400.00		
146				Legal fees		\$ 1,500.00		
147				Other		\$ 31,500.00		
148								
149								
150		5900		Communications				\$ 6,800.00
151				Data charges				\$ 2,869.00
152				Subtotal, 5000 Series				\$ 411,848.76
153								
154								
155				Capital Outlay--6000 Series				
156								
157		6170		Site Improvements				
158		6200		Building & Building Improvements				\$ -
159		6400		Equipment				\$ 2,002.86
160						server for network		
161				Subtotal, 6000 Series				\$ 2,002.86
162								
163								
164				Other Outgoing--7000 Series				
165								
166		7431-7439		Debt Service				\$ -
167								
168				Subtotal, 7000 Series				\$ -
169								
170								
171				Total Expense				\$ 1,725,803.41
172								
173				Increase (Decrease) in Fund Balance				\$ 47,083.61
174								
175				9791 Beginning Fund Balance				\$ 1,307,613.43
176								
177				Ending Fund Balance				\$ 1,354,697.04
178		9711		Revolving Fund				\$ 2,000.00
179		9789		Reserve Portion of Ending Fund Balance				\$ 86,290.17
180		9750		financial Stabilization Account		5%		\$ 86,290.17
181						5%		
182		9719		Reserve for all others (future construction projects)				\$ -
183		9719		Future STRS and PERS increases				\$ 1,050,000.00
184				Unappropriated Portion of Ending Fund Balance				\$ 130,116.70

Cell: A7

Comment: jswitzer:  
Based on projections using latest version of the FCMAT LCFF calculator

Cell: G7

Comment: jswitzer:  
Latest entitlement amounts from CDE.

Cell: B20

Comment: jswitzer:  
Actual P-2 figures as reported .

Cell: H20

Comment: jswitzer :  
Lottery amount is based on current CCSA and School services projects.

Cell: H35

Comment: Jim Switzer:  
Mandate Block Grant .

Cell: H38

Comment: jswitzer:  
Estimate of misc. state programs not included in general funding including Charter School Facility , \$115,000

Cell: H44

Comment: jswitzer :  
Based on extrapolated from first three quarters .

Cell: H48

Comment: jswitzer:  
Based on agreement with UUSD, \$122  
per ADA.

Cell: D61

Comment: jswitzer:  
Based on projected staffing levels and remaining payrolls.

Cell: F69

Comment: jswitzer:  
Number of full time equivalent positions with H&W benefits.

Cell: B73

Comment: jswitzer:  
Based on projected staffing levels and remaining payrolls.

Cell: F86

Comment: jswitzer:  
Number of full-time positions with H&W benefits.

Cell: F91

Comment: Jim Switzer:  
Current STRS rates.

Cell: F92

Comment: jswitzer :  
Current PERS rates.

Cell: F96

Comment: Jswitzer:  
Reflects current premium rates .

Cell: D106

Comment: jswitzer:  
Totals based on projected spending estimated from current spending patterns and historical spending .

Cell: D121

Comment: jswitzer :  
Totals based on projected spending and historical expenditures for this period forward.



**Cell:** H121

**Comment:** jswitzer :

From School Services estimates.

**Cell:** E136

**Comment:** jswitzer:

Based on preliminary invoice from UUSD.

**Cell:** F138

**Comment:** Jim Switzer:

Based on expenses reported at P-2, multiplied by .0033

**Cell:** F139

**Comment:** jswitzer :

Reflects 1% oversight fee for districts not providing "substantially rent-free facilities."







	A	B	C	D	E	F	G	H
118		Services and Other--5000 Series			CPI index		CPI index	1.0062
119							19-20	with CPI applied
120		5200		Travel & Conferences				\$ 500.00
121		5300		Dues and Memberships			\$ 3,400.00	\$ 3,421.08
122		5400		Insurance			\$ 8,523.00	\$ 8,575.84
123		5500		Operations & Housekeeping			\$ 45,000.00	\$ 51,000.00
124		5500		extra for COVID cleaning				\$ 2,500.00
125		5600		Rentals, Leases & Repairs		last years		\$ 155,881.00
126				Building Lease or Rent		\$ 139,300.00	\$ 140,163.66	
127				Land Lease		\$ -	\$ -	
128				Short Term Facility Rent		\$ 1,706.76	\$ 1,717.34	
129				Copier leases		\$ 9,000.00	\$ 9,000.00	
130				Other Rentals & Repairs		\$ 3,000.00	\$ 3,000.00	
131				Construction projects			\$ 2,000.00	
132								
133		5800		Professional & Consulting				\$ 170,666.00
134				SE Exp per ADA	829.21	\$ 112,291.86		
135				SE Prior Yr Adj				
136				Payroll Exp		\$ 5,634.43	based on expenses @ second interim 1,707402	
137				District Oversight		\$ 13,739.71		
138								
139				Bus trips, field trips, six flags				
140				Outward Bound programs				
141				College and testing fees		\$ 600.00		
142				Advertising		\$ 3,000.00		
143				Audit fees		\$ 5,400.00		
144				Legal fees		\$ 1,500.00		
145				Other		\$ 28,500.00		
146								
147								
148		5900		Communications				\$6,842.16
149				Data charges				\$2,869.00
150				Subtotal, 5000 Series				\$ 402,255.09
151								
152								
153		Capital Outlay--6000 Series						
154								
155		6170		Site Improvements				
156		6200		Building & Building Improvements				\$ -
157		6400		Equipment		server for network		
158								
159				Subtotal, 6000 Series				\$ -
160								
161								
162		Other Outgoing--7000 Series						
163								
164		7431-7439		Debt Service				\$ -
165								
166				Subtotal, 7000 Series				\$ -
167								
168								
169		Total Expense						\$ 1,685,358.25
170								
171		Increase (Decrease) in Fund Balance						\$ 5,662.75
172								
173			9791	Beginning Fund Balance				\$1,354,697.04
174								
175		Ending Fund Balance						
176		9711		Revolving Fund				\$ 1,360,359.79
177		9789		Reserve Portion of Ending Fund Balance				\$ 2,000.00
178		9750		financial Stabilization Account		5%		\$ 84,267.91
179						5%		\$ 84,267.91
180		9719		Reserve for all others (future construction projects)				\$ -
181		9719		Future STRS and PERS increases				\$ 1,030,000.00
182				Unappropriated Portion of Ending Fund Balance				\$ 159,823.96

Cell: A7

Comment: jswitzer:  
Based on projections using latest version of the FCMAT LCFF calculator

Cell: G7

Comment: jswitzer:  
Latest entitlement amounts from CDE from, 19-20.

Cell: B20

Comment: jswitzer:  
Based on Projections from historical data from P-1 to P-2.

Cell: H20

Comment: jswitzer :  
Lottery amount is based on current CCSA and School services projectios.

Cell: H35

Comment: Jim Switzer:  
Mandate Block Grant projections from School Services .

Cell: H37

Comment: jswitzer:  
Estimate of misc. state programs not included in general funding including Charter School Facility , \$115,000

Cell: H43

Comment: jswitzer :  
Based on 18-19 projections.

Cell: H47

Comment: jswitzer:  
Based on agreement with UUSD, \$217  
per ADA.

Cell: D60

Comment: jswitzer:  
Based on projected staffing levels for 20-21

Cell: F68

Comment: jswitzer:  
Number of full time equivalent positions with H&W benefits.

Cell: B72

Comment: jswitzer:  
Based on projected staffing levels and one day of furloughs for hourly positions.

Cell: F85

Comment: jswitzer:  
Number of full-time positions with H&W benefits.

Cell: F90

Comment: Jim Switzer:  
STRS projected contribution rate from CSDC and School Services.

Cell: F91

Comment: jswitzer :  
PERS projected contribution rate from CSDC and School Services.

Cell: F95

Comment: Jswitzer:  
Reflects projected premium rates .

Cell: D105

Comment: jswitzer:  
Totals based on projected spending .

Cell: D118

Comment: jswitzer :

Totals based on projected spending  
and CPI percentages figured into some of the categories.

Cell: H118

Comment: jswitzer :

From School Services estimates.

Cell: E134

Comment: jswitzer:

Based on preliminary invoice from UUSD from 19-20 and projected increase of 3% .

Cell: F136

Comment: Jim Switzer:

Based on expenses reported at P-2, multiplied by .0033

Cell: F137

Comment: jswitzer :

Reflects 1% oversight fee for districts not providing "substantially rent-free facilities."





**CHARTER SCHOOL  
MULTI-YEAR PROJECTION-ALTERNATIVE FORM**

Charter School Name : Accelerated Achievement Academy

CDS# : 23-65615-2330454

Charter Approving Entity : Ukiah Unified School District

County : Mendocino

Charter#: 439

Fiscal Year: 2019/2020

This charter school uses the following basis of accounting

- Accrual Basis  
 Modified Basis

Description	Object Code	FY 2018/19 Previous years Totals	Totals for 2019/2020	Totals for 2020/2021	Totals for 2021/2022	Totals for 2022/2023	Totals for 2023/2024
<b>A. Revenues</b>							
<b>1. Revenue Limit Sources</b>							
Education Protection Act	8012	224,912.00	181,606.00	181,606.00	181,606.00	181,606.00	181,606.00
State Aid - Current Year	8011	815,756.00	972,479.84	856,560.32	854,935.28	854,935.28	854,935.28
State Aid - Prior Years	8019	21,799.00		0.00	0.00	0.00	0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00	0.00	0.00	0.00	0.00	0.00
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Limit Transfers (for rev. limit funded schools):							
PERS Reduction Transfer	8092	0.00	0.00	0.00	0.00	0.00	0.00
Charter Schools Funding in Lieu of Property Taxes	8096	356,483.00	335,805.00	335,805.00	335,805.00	335,805.00	335,805.00
Other Revenue Limit Transfers	8091, 8097	0.00					
Total, Revenue Limit Sources		1,418,950.00	1,489,890.84	1,373,971.32	1,372,346.28	1,372,346.28	1,372,346.28
<b>2. Federal Revenues</b>							
No Child left Behind	8290	92,945.00	89,412.00	113,074.00	70,834.00	70,834.00	70,834.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	110, 8260-829	0.00	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		92,945.00	89,412.00	113,074.00	70,834.00	70,834.00	70,834.00
<b>3. Other State Revenues</b>							
Mandated Block Grant	8550	30,545.00	3,916.00	3,817.59	3,817.59	3,817.59	3,817.59
Lottery	8560	35,380.55	28,031.94	28,031.94	28,031.94	28,031.94	28,031.94
All Other State Revenues	8590	146,211.08	118,375.00	116,000.00	116,000.00	116,000.00	116,000.00
Total, Other State Revenues		212,136.63	150,322.94	147,849.53	147,849.53	147,849.53	147,849.53
<b>4. Other Local Revenues</b>							
Interest	8660	18,677.84	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00
LCSSP grant	8677	5,372.57	5,372.00	5,372.00	0.00	0.00	0.00
All other local	8699	3,772.40	1,000.00	1,000.00	2,868.00	2,868.00	2,868.00
Reimbursement from Willits Charter school lunch program	8699	0.00	1,868.00	1,868.00	1,868.00	1,868.00	1,868.00
Prop 39 Transfer	8781	16,348.00	16,521.24	29,386.14	29,386.14	29,386.14	29,386.14
Total, Local Revenues		44,170.81	43,261.24	56,126.14	52,622.14	52,622.14	52,622.14
<b>5. TOTAL REVENUES</b>							
		1,768,202.44	1,772,887.02	1,691,020.99	1,643,651.95	1,643,651.95	1,643,651.95
<b>B. EXPENDITURES</b>							
<b>1. Certificated Salaries</b>							
Teachers' Salaries	1100	426,410.53	452,189.00	463,078.37	473,491.37	487,226.37	494,287.37
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	61,458.78	62,350.00	62,082.57	62,082.57	62,082.57	62,082.57
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		487,869.31	514,539.00	525,160.94	535,573.94	549,308.94	556,369.94
<b>2. Non-certificated Salaries</b>							
Instructional Aides' Salaries	2100	93,100.20	99,930.07	87,269.31	87,269.31	87,269.31	87,269.31
Non-certificated Support Salaries	2200	76,806.67	96,244.16	85,788.28	87,369.28	87,369.28	87,369.28
Non-certificated Supervisors' and Administrators' Sal.	2300	82,517.80	80,855.85	78,879.50	38,605.50	38,605.50	38,605.50
Clerical and Office Salaries	2400	80,907.10	67,907.40	66,532.20	66,532.20	66,532.20	66,532.20
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		333,331.77	344,937.48	318,469.29	279,776.29	279,776.29	279,776.29



Description	Object Code	FY 2018/19	Totals for	Totals for	Totals for	Totals for	Totals for
		Previous years	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
		Totals					
<b>D. OTHER FINANCING SOURCES / USES</b>							
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C +D4)</b>		77,851.86	47,083.60	5,662.75	(18,716.98)	(65,385.49)	(87,955.64)
<b>F. FUND BALANCE, RESERVES</b>							
<b>1. Beginning Fund Balance</b>							
a. As of July 1	9791	1,229,761.57	1,307,613.43	1,354,697.03	1,360,359.78	1,341,642.81	1,276,257.31
b. Adjustments to Beginning Balance	9793, 9755	0.00					
c. Adjusted Beginning Balance		1,229,761.57	1,307,613.43	1,354,697.03	1,360,359.78	1,341,642.81	1,276,257.31
<b>2. Ending fund Balance, June 30 (E + F. 1.c.)</b>		1,307,613.43	1,354,697.03	1,360,359.78	1,341,642.81	1,276,257.31	1,188,301.68
<b>Component of Ending Fund Balance (Optional):</b>							
Reserve For Revolving Cash (equals object 9130)	9711	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Reserve for Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/ Prop 39 planning money	9740	51,100.00	0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/Educator Effectiveness grant	9740		0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/College readiness grant	9740		0.00	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9789	73,392.38	86,290.17	84,267.91	83,118.45	85,451.87	86,580.38
Other Designations	9750, 9775, 978	73,392.38	86,290.17	84,267.91	83,118.45	85,451.87	86,580.38
Future STRS and PERS increases		1,000,000.00	1,050,000.00	1,050,000.00	1,050,000.00	975,000.00	900,000.00
Undersigned / Unapproved Amount	9790	107,728.67	130,116.69	139,823.96	123,405.91	128,353.57	113,140.92





## Accelerated Achievement Academy

Estimated Actuals for 2019-2020 and Budgets for  
2020-2021, 2021-2022 , 2022-2023,2023-2024

June 9<sup>th</sup>, 2020  
James Switzer, CFO, Treasurer

**Accelerated Achievement Academy**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

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**Accelerated Achievement Academy  
Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,  
2023-2024**

Accelerated Achievement Academy is required to submit the Estimated Actuals Report for 2019-2020 and we have also submitted budgets for the four subsequent years, 2020-2021, 2021-2022, 2023-2024.

The following narrative provides the major assumptions used in the preparation of the Charter School's 2019-2020 Estimated Actuals Report and subsequent budgets.

## **The Governor's State Budget May Proposal**

### **State Budget Picture**

Governor Newsom's May Revision to his proposed 2020-21 took quite a devastating turn as a result of the loss of state revenue brought on by the Covid-19 pandemic. Below is a summary of cuts proposed to the budget. These are what we have based our budgets on; however the Senate has rejected this proposal, so it will take some time to hammer out what the budget will actually look like, as this is our most uncertain budgetary crisis in a long time.

- Cut funding for the LCFF by 10 percent, presumably after factoring-in the statutory 2.31 percent cost-of-living adjustment (COLA), for a net cut that is in the 7.7 percent range.
- Defer \$1.9 billion of state aid to schools, presumably from the end of the current 2019-20 fiscal year to 2020-21, and a larger \$5.3 billion deferral in 2021-22 to 2021-22. While we presume these would be short, June to July deferrals, details are not yet available. Exemptions to the deferrals would be available "for local educational agencies if apportionment deferrals create a documented hardship."
- Allocate \$4.4 billion of federal relief "to local educational agencies offering classroom-based instruction based on a formula that takes into account the share of students most heavily impacted by school closures, including students with disabilities, low-income students, English learners, youth in foster care, and homeless youth." CSDC is concerned that the Governor may be proposing to short-sheet non-classroom-based charter schools who were already short-sheeted in the state's first round of \$100 million in COVID-19 aid. The Governor may also be proposing to restrict these funds to being spent for "learning loss mitigation," though details are short here, too.
- Redirect \$2.3 billion previously appropriated to reduce long-term CalSTRS and CalPERS pension liabilities and use the funds instead to provide more near-term relief to school employers. The proposal would reduce CalSTRS employer rates from 18.41 to 16.15 percent in 2020-21 and 18.2 to 16.02 percent in 2021-22. CalPERS rates would be reduced from 22.67 to 20.7 percent in 2020-21 and 25.0 percent to 22.84 percent in 2021-22.

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- Impose an unspecified “age cap” on charter school students. Current law already sharply restricts charter schools ability to serve students over age 19 and we presume the Governor may be seeking to further limit charter schools’ reach.
- Eliminate nearly all proposed state funding augmentations contained in Newsom’s January budget proposal.
- Reduce funding for many existing categorical programs, including the After School Education and Safety, Career-Technical Incentive Grant, K-12 Strong Workforce, and deleting the COLA for others.
- Maintain the proposed increase to special education base rates, but deleting the 2.31 percent COLA, for a net increase of \$645 million—the only major state funding increase in the K-12 portion of the budget.

**Current year funding**

See Table A in the appendix for current estimates of funding rates, benefit rates and salary COLAs. The Local Control Funding Formula (LCFF) funding rates per ADA are from the FCMAT calculator posted on their website with projected ADA and free and reduced information for Accelerated Achievement Academy. Our major funding comes from a mixture of local property taxes, the EPA fund and the State funded LCFF. The FCMAT calculator summary page is shown in Appendix C, along with the calculator tab section displayed in Appendix D.

LCFF funding is based on our reported ADA at our P-2 reporting period in April. We do show an increase of a little less than 1 ADA (.90) from our estimates at second interim.

Other state funding comes from the Mandated Cost Block Grant available to charter schools now. This is figured at approximately \$16.86 per ADA for lower grades and \$46.87 for 9-12th grades.

Projected Lottery estimates are from the CDE website with unrestricted funds at \$153 per ADA and restricted funds at \$54 per ADA. Finally, our local Prop 39 payment from UUSD in lieu of actual buildings and space is agreed upon every three years.



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Other funding comes in from the Federal Government in the form of Title I, Title II and Title IV. We were also surprised to learn that we do qualify for the SRSA (Small Rural School Achievement Program), approximately \$23,315. This is a Federal Program that determines rural areas, and entitles them to spend extra money in the Title I, II and IV services. This grant is received in lieu of Title V, a much smaller rural grant. On the top of page 1 of the revised budget are the updated entitlement amounts as they are listed now with the CDE and have been received by the school.

There are also some miscellaneous grants, including the classified School Employees Professional grant and the LPSBG (Low Performing Students Block Grant, a grant to serve students identified as low-performing on state English and Math Assessments. This grant's revenue was recognized in last years budget, but will need to be spent by the end of next year, 2020-2021.

Other State revenues also come to Accelerated in the form of the Charter School Facility Grant Program. This grant pays either 75% of lease, utility and janitorial costs, or \$1,117 per ADA, whichever is lower, our estimate for this year is \$115,000.

Under Local Revenue, we are in year two of a three year grant through Mendocino County Office of Education for about \$15,000, this year we will receive \$5,372. This is the LCSSP grant, which is a grant directed at improving attendance.

Overall, there is about a \$30,000 increase in revenue from predictions at second interim, due to the increased ADA and the unexpected SRSA grant.

Our projected cashflow for both schools for the next three years is listed in the tables in Appendix B.

**Expenses for 2019-2020**

Our salary and benefits expenses are listed in the 1000-3000 series categories and are figures that are calculated at the beginning of the year and closely monitored. Our salaries have been estimated for the end of the year by looking at what we have spent so far and anticipated projections through June 30<sup>th</sup> with the salary expense for teachers coming in about 2,000 higher than predicted at second interim whereas classified salaries are now coming in about 6,000 more than predicted at second interim. We have looked at our other expenses and have adjusted some of categories especially those in the 4000 and 5000 series. According to our estimated actuals, we will be spending \$11,721 less than our interim estimates based on spending trends from last year and extrapolating from now through the end of the fiscal year. We did not do as much travel and conferences as planned. Also, right now with the long distance learning going on, we are spending much less than anticipated on materials.

Also having an impact on costs was our needing to cancel our Wilderness Training and programs in May because of SIP orders.

PERS is based on the current rate of 19.72%. STRS, at 17.10%, now is legislatively mandated to increase rates to eventually bring the system to being self-funded by 2046. These increases are included in our budgets through 2023.

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**Fund Balances and Cash Flow**

Our beginning fund balance is fairly large, thanks to several positive increases over the past years as a result of careful decisions on the part of staff and management. Please refer to the cashflow sheets in the Estimated Actuals Report; as noted before, we do have a positive cashflow showing through 2021/2022, after which, if our funding is not reinstated it will show a negative balance. We have also listed a combined cashflow chart for both schools in Appendix B for three years out. Deferrals are most probably going to occur again, and this is talked about in the next section. Because of our large reserves built up over the years, we are able to weather several years of revenue losses, and also losses triggered by deferrals.

We do have 10% of our fund balance reserved, 5% as per our MOU requirements, and then 5% as per our required Financial Stabilization Account. These are funds not to be spent and to be kept as a safeguard against fiscal emergency and unsettled budgetary times.

We do show an increase in fund balance of \$47,084, and we will continue to monitor our financial position and our attendance figures.

**Multi Year Projection**  
**2020-2021, 2021-2022, 2022-2023, 2023-2024**  
**Revenue Projections**

The budgets for 2020-2021, 2021-2022, 2022-2023, 2023-2024 are based on cuts in funding through the LCFF as shown in Appendix A.

We are assuming that our ADA will stay the same through subsequent years, although we will continue to actively market our services. We are also hoping there may be a held-harmless situation where we can use the better of our previous years (2019-2020) ADA or the current year. As mentioned before, the initial May revise proposed deep cuts into the LCFF funding, however this is all up in the air at this point as the Senate has rejected this proposal, and is calling for less cuts into the Education budget. We have based our budgets on the worst case scenario. Also, further reductions in available cash are expected as the method of using deferrals to balance the State budgets will more than likely return. Rather than funding schools completely in a given year, revenues are delayed, usually several times throughout the year, and then they are also delayed over fiscal years. This helps balance deep cuts in the State budget brought about by expected lowered State revenues, but can create difficulties for cash management for schools. In our cashflow models that I have created, I am predicting a 37% deferral from one year to the next, which is fairly steep; there has been no guidance on what these might look like in reality. Even at these high deferral rates, our cashflow balances still remain over 900,000 at its lowest point for each school over the next three years, so we should be able to weather deferrals without having to consider borrowing as an option.

Property tax calculations come from the county office of education, and EPA estimates are taken from the LCFF calculator from the FCMAT website. Mandate programs are estimated to remain at 16.86 per ADA for elementary school children, and 46.87 per ADA for high school.

In our Federal funding, we have assumed funding levels to stay level, and this year we have been deemed eligible for the Federal SRSA small rural grant, and will receive that instead of the smaller Title V

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state grant. The Feds will also be funding some of the state shortfall through the CARES Act, \$42,240 earmarked for Accelerated. There is talk there may be an additional round of funding, although it is questionable how much will be earmarked for schools.

**Expense Projections**

For salaries and benefits categories, we have allowed for increases in teachers' salaries because of step increases built into the salary schedule and have also added COLA's into the salary projections for next year. After 2020-2021, however we have figured no COLA's, until the State Budget rights itself. We have also figured our hourly staff at a 20% furlough, as there will not be much supervision work because of the altered teaching models that we face. As things return to normal, we will need to revise this in future budgets.

Another change that we had budgeted for in two years (2021-2022) was that one of our Student Personnel Services Coordinators was going to retire. At that time we would eliminate our Technology Coordinator position, as that person was going to move into the vacated Student Personnel Services Coordinator position. However, the Student Personnel Coordinator has decided to retire a year early. This change in the budget was not able to be made in time, so we should have more money available in 2020-2021, and this will be reflected at our next budget change.

Our health benefit, administered through Blue Shield through our county JPA, Staywell, has determined a 1.33% increase in our medical premiums. We have allowed also for some increases in subsequent years.

We have used CSDC (Charter School Development Center) estimates (based on School Services) for an increase in PERS and now STRS for future years. These are listed in the assumptions in Appendix A. These both still remain underfunded programs, however in the Governor's May Revise proposal, he has slowed the increase of these programs for a few years to help schools lessen the impact of slashed funding.

Spending for materials, the 4000 series shows a very small amount in text book purchases in 2020-2021 as new common core adoptions are now complete. Since we now have all of our Chromebooks sets in classes now up to date, technology funding shows decreases, we have allowed for some replacement and normal technology purchases. We have cut expenses down as far as possible where we can to help against lowered funding levels.

5000 service and rental series expenses are not so easily controlled, so thus we have some inflation built in. Our Special Ed encroachment shows small increases each year.

Unfortunately, because of social distancing and also slashed budgets we cut many of our extra programs and bus trips are for now put on hold. It is hoped as the economy rebounds and also as we put this pandemic behind us, we will be able to finance these programs once again.

**FUND BALANCES and CASH FLOW**

Our fund balances show positive increases until 2020-2021, assuming our ADA stays constant. After this, the continual threat of decreased funding does push our year's balances into the red. As mentioned throughout, this is very uncertain budget times, and how long the cut in State Revenue will last is just a guess at this point. The Senate has already rejected the

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initial State Budget proposal, so we will have to wait out what kind of compromise the State Budget will take. Because of our large reserves that we have built up over the last few years, we can withstand a few years of negative fund balances, and deferrals of State revenue. We will monitor this and continue to market in order to keep our attendance up.

Note that I have added a new appendix E, that shows our fund balances and their increases by school since the 13-14 school year, and also the amount that we are paid per ADA for each of those school years. I did this as a reference to the significant budget trends of the next few years, that we have almost doubled our fund balance in the last 7 years, and our per ADA has gone up about \$2370 for Redwood and \$3196 for AAA in that same time period. Of course expenses such as salary and retirement have gone up also in those time periods. We were able to fortify our position over these years during the “good years” against a recession that we knew would be coming, although the extent of course we could never have predicted.

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**APPENDIX A  
Assumptions page**

ASSUMPTIONS PAGE		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
<b>LCFF PER ADA</b>						
REDWOOD		\$10,017.00	\$9,250.00	\$9,218.00	\$9,218.00	\$9,218.00
ACCELERATED		\$11,002.00	\$10,146.00	\$10,134.00	\$10,134.00	\$10,134.00
STATUTORY COLA		3.26%	-7.92%	-7.92%	-7.92%	-7.92%
<b>LOTTERY PER ADA UNRESTRICTED</b>		153	153	153	153	153
<b>RESTRICTED</b>		54	54	54	54	54
<b>LPSBG GRANT</b>						
REDWOOD	Note: revenue taken 18-19		\$1,976.00			
ACCELERATED			\$13,832.00			
<b>LCCSP GRANT</b>						
REDWOOD		\$5,021.42	\$5,021.42			
ACCELERATED		\$5,372.00	\$5,372.00			
<b>SALARY COLAS</b>						
<b>MANAGEMENT</b>		SAME AS BELOW				
CERTIFICATED		1.5%	2.5%	0.0%	0.0%	0.0%
CLASSIFIED		1.5%	2.5%	0.0%	0.0%	0.0%
<b>BENEFITS RATES</b>						
STRS		17.10%	16.15%	16.02%	18.10%	18.10%
PERS		19.72%	20.70%	22.84%	25.50%	26.20%
OASDI		6.20%	6.20%	6.20%	6.20%	6.20%
MEDICARE		1.45%	1.45%	1.45%	1.45%	1.45%
SUI		0.05%	0.05%	0.05%	0.05%	0.05%
WORKERS COMP		1.41%	1.41%	1.41%	1.41%	1.41%
HEALTH PER FTE RATE OF INCR			2.50%	2.00%	2.00%	2.00%
HEALTH RATE PER FTE		\$16,573.00	\$16,987.33	\$17,327.07	\$17,673.61	\$18,027.09
<b>CPI INDEX</b>		2.06%	0.62%	1.73%	2.12%	2.26%
<b>SPED ENCROAHMENT RATE OF INCREASE</b>						
		805.06	821.16	837.58	854.34	871.42
<b>FTE per school</b>						
		CERTIFICATED	CLASSIFIED	total		
Redwood		8.57	4.67	13.24		
Accelerated		9.08	6.06	15.14		
TOTAL BOTH SCHOOLS		17.65	10.73	28.38		

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**APPENDIX B**

**Combined Cash Balances for both schools 2020-2021**

	Estimated beginning cash 7/1/2015	july	august	september	october	november	december	january	february	march	april	may	june
Redwood	1,425,956	1,393,174	1,320,387	1,379,786	1,363,368	1,353,209	1,426,878	1,470,268	1,356,145	1,384,013	1,361,881	1,271,907	1,208,516
AA	1,354,697	1,297,752	1,208,374	1,223,176	1,172,915	1,140,932	1,179,333	1,217,147	1,078,703	1,109,944	1,084,159	981,284	1,043,432
<b>total combined cash in county</b>	<b>2,780,653</b>	<b>2,690,926</b>	<b>2,528,762</b>	<b>2,602,962</b>	<b>2,536,283</b>	<b>2,494,141</b>	<b>2,606,211</b>	<b>2,687,415</b>	<b>2,434,848</b>	<b>2,493,958</b>	<b>2,446,040</b>	<b>2,253,190</b>	<b>2,251,948</b>

**Combined Cash Balances for both schools 2021-2022**

	Estimated beginning cash 7/1/2015	july	august	september	october	november	december	january	february	march	april	may	june
Redwood	1,208,516	1,209,655	1,170,789	1,229,785	1,424,229	1,413,667	1,486,933	1,529,920	1,412,962	1,437,793	1,412,624	1,320,015	1,225,119
AA	1,043,432	1,025,033	974,200	988,856	1,178,358	1,146,229	1,184,484	1,222,152	1,088,233	1,123,925	1,102,592	1,004,314	1,025,317
<b>total combined cash in county</b>	<b>2,251,948</b>	<b>2,234,688</b>	<b>2,144,989</b>	<b>2,218,640</b>	<b>2,602,588</b>	<b>2,559,897</b>	<b>2,671,417</b>	<b>2,752,072</b>	<b>2,501,194</b>	<b>2,561,718</b>	<b>2,515,216</b>	<b>2,324,329</b>	<b>2,250,436</b>

**Combined Cash Balances for both schools 2022-2023**

	Estimated beginning cash 7/1/2015	july	august	september	october	november	december	january	february	march	april	may	june
Redwood	1,225,119	1,259,776	1,254,428	1,313,424	1,716,425	1,705,863	1,779,128	1,822,115	1,696,621	1,712,916	1,679,210	1,578,065	1,474,632
AA	1,025,317	1,006,844	955,938	970,594	1,159,641	1,127,512	1,165,767	1,203,435	1,060,182	1,086,541	1,055,874	948,263	959,931
<b>total combined cash in county</b>	<b>2,250,436</b>	<b>2,266,620</b>	<b>2,210,367</b>	<b>2,284,017</b>	<b>2,876,066</b>	<b>2,833,375</b>	<b>2,944,895</b>	<b>3,025,550</b>	<b>2,756,802</b>	<b>2,799,457</b>	<b>2,735,084</b>	<b>2,526,328</b>	<b>2,434,564</b>

**Accelerated Achievement Academy  
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**APPENDIX C LCFF Calculator Summary page**

# Accelerated Achievement Academy

## Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023, 2023-2024

LCFF Calculator Universal Assumptions Redwood Academy of Ukiah (2330413)													
Summary of Funding													
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
<b>Target Components:</b>													
COLA & Augmentation	1.57%	0.85%	1.02%	0.00%	1.56%	3.20%	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%	
Base Grant Proportion Factor	-	-	-	-	-	-	-	-7.93%	-12.18%	-14.95%	-16.45%	-16.45%	
Add-on, ERT & NSA Proportion Factor	-	-	-	-	-	-	-	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	
Base Grant	1,203,512	1,022,503	1,100,177	1,099,435	1,106,054	1,268,352	1,246,117	1,147,390	1,147,390	1,147,390	1,147,390	1,147,390	
Grade Span Adjustment	22,146	20,210	19,856	18,507	20,512	22,971	22,723	20,853	20,853	20,853	20,946	20,946	
Supplemental Grant	118,668	103,458	116,753	109,916	108,961	126,163	133,000	126,147	121,685	121,685	121,685	121,685	
Concentration Grant	-	-	-	-	-	-	-	-	-	-	-	-	
Add-ons	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Target</b>	<b>1,344,326</b>	<b>1,146,171</b>	<b>1,236,786</b>	<b>1,227,858</b>	<b>1,235,527</b>	<b>1,417,486</b>	<b>1,401,840</b>	<b>1,294,390</b>	<b>1,289,928</b>	<b>1,289,928</b>	<b>1,290,021</b>	<b>1,290,021</b>	
<b>Transition Components:</b>													
Target	\$ 1,344,326	\$ 1,146,171	\$ 1,236,786	\$ 1,227,858	\$ 1,235,527	\$ 1,417,486	\$ 1,401,840	\$ 1,294,390	\$ 1,289,928	\$ 1,289,928	\$ 1,290,021	\$ 1,290,021	
Funded Based on Target Formula (P+P-2)	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
Floor	985,055	862,443	1,018,300	1,140,256	1,167,159	1,324,231	1,348,789	1,348,789	1,348,789	1,348,789	1,348,789	1,348,789	
Remaining Need after Gap (if notational only)	316,152	198,155	103,655	38,478	38,993	-	-	-	-	-	-	-	
Gap %	12.0069574%	30.16016166%	52.55761597%	56.07679980%	42.96644773%	100%	100%	100%	100%	100%	100%	100%	
Current Year Gap Funding	43,119	85,573	114,831	49,124	29,375	93,255	-	-	-	-	-	-	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>\$ 1,028,174</b>	<b>\$ 948,016</b>	<b>\$ 1,133,131</b>	<b>\$ 1,189,380</b>	<b>\$ 1,196,534</b>	<b>\$ 1,417,486</b>	<b>\$ 1,401,840</b>	<b>\$ 1,294,390</b>	<b>\$ 1,289,928</b>	<b>\$ 1,289,928</b>	<b>\$ 1,290,021</b>	<b>\$ 1,290,021</b>	
<b>Components of LCFF By Object Code</b>													
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
B011 - State Aid	\$ 397,169	\$ 558,632	\$ 498,210	\$ 623,061	\$ 661,317	\$ 658,884	\$ 752,006	\$ 861,195	\$ 753,745	\$ 749,283	\$ 749,283	\$ 749,376	\$ 749,376
B011 - Fair Share	-	-	-	-	-	-	-	-	-	-	-	-	-
B311 & B550 - Categoricals	103,795	-	-	-	-	-	-	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	184,337	185,682	196,649	204,845	197,988	202,438	265,880	196,396	196,396	196,396	196,396	196,396	196,396
Local Revenue Sources:													
B021 to B089 - Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
B096 - In-Lieu of Property Taxes	275,217	283,860	253,157	305,225	330,075	335,212	399,600	344,249	344,249	344,249	344,249	344,249	344,249
Property Taxes not of in-lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 960,518</b>	<b>\$ 1,028,174</b>	<b>\$ 948,016</b>	<b>\$ 1,133,131</b>	<b>\$ 1,189,380</b>	<b>\$ 1,196,534</b>	<b>\$ 1,417,486</b>	<b>\$ 1,401,840</b>	<b>\$ 1,294,390</b>	<b>\$ 1,289,928</b>	<b>\$ 1,289,928</b>	<b>\$ 1,290,021</b>	<b>\$ 1,290,021</b>
Basic Aid Status	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 1,028,174</b>	<b>\$ 948,016</b>	<b>\$ 1,133,131</b>	<b>\$ 1,189,380</b>	<b>\$ 1,196,534</b>	<b>\$ 1,417,486</b>	<b>\$ 1,401,840</b>	<b>\$ 1,294,390</b>	<b>\$ 1,289,928</b>	<b>\$ 1,289,928</b>	<b>\$ 1,290,021</b>	<b>\$ 1,290,021</b>	
<b>EPA Details</b>													
% of Adjusted Revenue Limit - Annual	21.12293943%	26.76692016%	25.92116080%	24.89424756%	25.94648545%	30.74345708%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	
% of Adjusted Revenue Limit - P-2	21.01170000%	26.66368816%	25.71753613%	24.75704809%	25.89051467%	30.50770594%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	
EPA (for LCFF Calculation purposes)	\$ 184,337	\$ 185,682	\$ 196,649	\$ 204,845	\$ 197,988	\$ 202,438	\$ 265,880	\$ 196,396	\$ 196,396	\$ 196,396	\$ 196,396	\$ 196,396	
B012 - EPA - Current Year Receipt (P-2 plus Current Year Accrual)	184,187	185,139	195,890	203,326	196,722	202,077	263,751	196,396	196,396	196,396	196,396	196,396	
B019 - EPA - Prior Year Adjustment (P-1 less Prior Year Accrual)	-	150	543	759	1,519	1,266	361	2,129	(0)	(0)	(0)	(0)	
Accrual (from Assumptions)	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Summary of Student Population</b>													
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
<b>Unduplicated Pupil Population</b>													
Enrollment	157	129	143	143	140	151	144	144	144	144	144	144	
COE Enrollment	-	-	-	-	-	-	-	-	-	-	-	-	
Total Enrollment	157	129	143	143	140	151	144	144	144	144	144	144	
Unduplicated Pupil Count	76	64	81	59	66	87	75	75	75	75	75	75	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	76	64	81	59	66	87	75	75	75	75	75	75	
Rolling %, Supplemental Grant	48.4100%	49.6100%	52.1200%	49.1600%	48.3600%	48.8500%	52.4100%	53.9900%	52.0800%	52.0800%	52.0800%	52.0800%	
Rolling %, Concentration Grant	48.4100%	49.6100%	52.1200%	49.1600%	48.3600%	48.8500%	52.4100%	53.9900%	52.0800%	52.0800%	52.0800%	52.0800%	
<b>FUNDED ADA</b>													
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	
Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 7-8	48.47	33.57	45.44	52.35	42.41	49.42	46.43	46.43	46.43	46.43	46.43	46.43	
Grades 9-12	101.12	91.45	89.04	82.99	90.36	97.75	93.51	93.51	93.51	93.51	93.51	93.51	
Total Adjusted Base Grant ADA	149.59	125.02	134.48	135.34	132.77	147.17	139.94	139.94	139.94	139.94	139.94	139.94	
Necessary Small School ADA	Current year	Current year	Current year	Current year	Current year	Current year	Current year	Current year	Current year	Current year	Current year	Current year	
Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-	
Total Necessary Small School ADA	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Funded ADA</b>	<b>149.59</b>	<b>125.02</b>	<b>134.48</b>	<b>135.34</b>	<b>132.77</b>	<b>147.17</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	
<b>ACTUAL ADA (Current Year Only)</b>													
Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 7-8	48.47	33.57	45.44	52.35	42.41	49.42	46.43	46.43	46.43	46.43	46.43	46.43	
Grades 9-12	101.12	91.45	89.04	82.99	90.36	97.75	93.51	93.51	93.51	93.51	93.51	93.51	
Total Actual ADA	149.59	125.02	134.48	135.34	132.77	147.17	139.94	139.94	139.94	139.94	139.94	139.94	
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-	-	-	-	-	-	-	
<b>LCAP Percentage to Increase or Improve Services</b>													
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 103,458	\$ 116,753	\$ 109,916	\$ 108,961	\$ 126,163	\$ 133,000	\$ 126,147	\$ 121,685	\$ 121,685	\$ 121,685	\$ 121,685	\$ 121,685	
Current year Percentage to Increase or Improve Services	11.49%	11.49%	10.18%	10.02%	9.77%	10.48%	10.40%	10.42%	10.42%	10.42%	10.42%	10.42%	

## Appendix D From LCFF calculator section



**Accelerated Achievement Academy**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

CALCULATE LCFF PHASE-IN ENTITLEMENT									
				<u>2019-20</u>					<u>2020-21</u>
LOCAL CONTROL FUNDING FORMULA TARGET				1,401,840					1,294,390
LOCAL CONTROL FUNDING FORMULA FLOOR				1,348,789					1,348,789
LCFF Need (LCFF Target less LCFF Floor, if positive)				-					-
Current Year Gap Funding				100.00%	-			100.00%	-
ECONOMIC RECOVERY PAYMENT				-					-
Miscellaneous Adjustments				-					-
<b>LCFF Entitlement before Minimum State Aid provision</b>				<u>1,401,840</u>					<u>1,294,390</u>
CALCULATE STATE AID									
Transition Entitlement				1,401,840					1,294,390
Local Revenue (including RDA)				(344,249)					(344,249)
Gross State Aid				<u>1,057,591</u>					<u>950,141</u>
CALCULATE MINIMUM STATE AID									
	12-13 Rate	19-20 ADA		N/A	12-13 Rate	20-21 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA	5,876.42	139.94		822,346	5,876.42	139.94		822,346	
2012-13 NSS Allowance (deficit)				-				-	
Minimum State Aid Adjustments				-				-	
Less Current Year Property Taxes/In Lieu				(344,249)				(344,249)	
Subtotal State Aid for Historical RL/Charter General BG				478,097				478,097	
Categorical funding from 2012-13				19,152				19,152	
Charter Categorical Block Grant adjusted for ADA				81,246				81,246	
Minimum State Aid Guarantee Before Proration Factor				578,495				578,495	
Proration Factor				-				-10.00%	
Minimum State Aid Guarantee				<u>578,495</u>				<u>520,646</u>	
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
Local Control Funding Formula Target Base (2019-20 forward)				1,401,840					1,294,390
Minimum State Aid plus Property Taxes including RDA				922,744					864,895
Offset				-					-
Minimum State Aid Prior to Offset				578,495					520,646
Total Minimum State Aid with Offset				<u>578,495</u>					<u>520,646</u>
<b>TOTAL STATE AID</b>				<u>1,057,591</u>					<u>950,141</u>
<b>Additional State Aid (Additional SA)</b>				-					-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)									
				1,401,840					1,294,390
CHANGE OVER PRIOR YEAR				-1.10%	(15,646)			-7.66%	(107,450)
LCFF Entitlement PER ADA				10,017					9,250
PER ADA CHANGE OVER PRIOR YEAR				4.00%	385			-7.66%	(767)
BASIC AID STATUS (school districts only)				-					-

**Accelerated Achievement Academy  
 Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,  
 2023-2024**

**From LCFE calculator  
 Continued**

		<u>2021-22</u>			<u>2022-23</u>			<u>2023-24</u>
		1,289,928			1,289,928			1,290,021
		<u>1,348,789</u>			<u>1,348,789</u>			<u>1,348,789</u>
		-			-			-
100.00%		-	100.00%		-	100.00%		-
		-			-			-
		<u>1,289,928</u>			<u>1,289,928</u>			<u>1,290,021</u>
		1,289,928			1,289,928			1,290,021
		<u>(344,249)</u>			<u>(344,249)</u>			<u>(344,249)</u>
		<u>945,679</u>			<u>945,679</u>			<u>945,772</u>
12-13 Rate	21-22 ADA	N/A	12-13 Rate	22-23 ADA	N/A	12-13 Rate	23-24 ADA	N/A
5,876.42	139.94	822,346	5,876.42	139.94	822,346	5,876.42	139.94	822,346
		-			-			-
		<u>(344,249)</u>			<u>(344,249)</u>			<u>(344,249)</u>
		478,097			478,097			478,097
		19,152			19,152			19,152
		81,246			81,246			81,246
		578,495			578,495			578,495
		<u>-10.00%</u>			<u>-10.00%</u>			<u>-10.00%</u>
		<u>520,646</u>			<u>520,646</u>			<u>520,646</u>
		1,289,928			1,289,928			1,290,021
		<u>864,895</u>			<u>864,895</u>			<u>864,895</u>
		-			-			-
		<u>520,646</u>			<u>520,646</u>			<u>520,646</u>
		<u>520,646</u>			<u>520,646</u>			<u>520,646</u>
		<u>945,679</u>			<u>945,679</u>			<u>945,772</u>
		-			-			-
		1,289,928			1,289,928			1,290,021
-0.34%	(4,462)		0.00%	-		0.01%	93	
		9,218			9,218			9,218
-0.35%	(32)		0.00%	-		0.00%	-	
		-			-			-

**Appendix E  
 Review of past years fund balances and Funding per ADA**

**Accelerated Achievement Academy  
 Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,  
 2023-2024**

**Ending Fund Balances**

school	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AAA	617,061	654,301	873,147	1,010,876	1,229,761	1,307,613	1,354,697	1,360,360	1,341,643	1,276,257	1,188,302
increase (decrease)		37,241	218,846	137,729	218,885	77,852	47,084	5,663	-18,717	-65,386	-87,956
fund balance											
RA	690,318	673,369	805,789	975,645	1,079,335	1,301,144	1,425,956	1,487,422	1,502,368	1,474,632	1,422,634
increase (decrease)		-16,949	132,420	169,856	103,690	221,809	124,812	61,466	14,946	-27,736	-51,998

**Per ADA amount funded**

School	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
AAA	6,938	7,899	9,036	9,602	9,858	10,642	11,002	10,146	10,134	10,134	10,134	10,134
RA	6,873	7,583	8,426	8,788	9,012	9,632	10,017	9,250	9,218	9,218	9,218	9,218





## **Redwood Academy of Ukiah**

**Estimated Actuals for 2019-2020 and Budgets for  
2020-2021, 2021-2022 , 2022-2023,2023-2024**

**June 9<sup>th</sup>, 2020  
James Switzer, CFO, Treasurer**

**Redwood Academy of Ukiah**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

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**Redwood Academy of Ukiah**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

Redwood Academy of Ukiah is required to submit the Estimated Actuals Report for 2019-2020 and we have also submitted budgets for the four subsequent years, 2020-2021, 2021-2022, 2022-2023, 2023-2024.

The following narrative provides the major assumptions used in the preparation of the Charter School's 2019-2020 Estimated Actuals Report and subsequent budgets.

## **The Governor's State Budget May Proposal**

### **State Budget Picture**

Governor Newsom's May Revision to his proposed 2020-21 took quite a devastating turn as a result of the loss of state revenue brought on by the Covid-19 pandemic. Below is a summary of cuts proposed to the budget. These are what we have based our budgets on; however the Senate has rejected this proposal, so it will take some time to hammer out what the budget will actually look like, as this is our most uncertain budgetary crisis in a long time.

- Cut funding for the LCFF by 10 percent, presumably after factoring-in the statutory 2.31 percent cost-of-living adjustment (COLA), for a net cut that is in the 7.7 percent range.
- Defer \$1.9 billion of state aid to schools, presumably from the end of the current 2019-20 fiscal year to 2020-21, and a larger \$5.3 billion deferral in 2021-22 to 2021-22. While we presume these would be short, June to July deferrals, details are not yet available. Exemptions to the deferrals would be available "for local educational agencies if apportionment deferrals create a documented hardship."
- Allocate \$4.4 billion of federal relief "to local educational agencies offering classroom-based instruction based on a formula that takes into account the share of students most heavily impacted by school closures, including students with disabilities, low-income students, English learners, youth in foster care, and homeless youth." CSDC is concerned that the Governor may be proposing to short-sheet non-classroom-based charter schools who were already short-sheeted in the state's first round of \$100 million in COVID-19 aid. The Governor may also be proposing to restrict these funds to being spent for "learning loss mitigation," though details are short here, too.
- Redirect \$2.3 billion previously appropriated to reduce long-term CalSTRS and CalPERS pension liabilities and use the funds instead to provide more near-term relief to school employers. The proposal would reduce CalSTRS employer rates from 18.41 to 16.15 percent in 2020-21 and 18.2 to 16.02 percent in 2021-22. CalPERS rates would be reduced from 22.67 to 20.7 percent in 2020-21 and 25.0 percent to 22.84 percent in 2021-22.

**Redwood Academy of Ukiah**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

- Impose an unspecified “age cap” on charter school students. Current law already sharply restricts charter schools ability to serve students over age 19 and we presume the Governor may be seeking to further limit charter schools’ reach.
- Eliminate nearly all proposed state funding augmentations contained in Newsom’s January budget proposal.
- Reduce funding for many existing categorical programs, including the After School Education and Safety, Career-Technical Incentive Grant, K-12 Strong Workforce, and deleting the COLA for others.
- Maintain the proposed increase to special education base rates, but deleting the 2.31 percent COLA, for a net increase of \$645 million—the only major state funding increase in the K-12 portion of the budget.

**Current year funding**

See Table A in the appendix for current estimates of funding rates, benefit rates and salary COLAs. The Local Control Funding Formula (LCFF) funding rates per ADA are from the FCMAT calculator posted on their website with projected ADA and free and reduced information for Redwood Academy. Our major funding comes from a mixture of local property taxes, the EPA fund and the State funded LCFF. The FCMAT calculator summary page is shown in Appendix C, along with the calculator tab section displayed in Appendix D.

LCFF funding is based on our reported ADA at our P-2 reporting period in April. We do show an increase of a little more than 1 ADA from our estimates at second interim.

Other state funding comes from the Mandated Cost Block Grant available to charter schools now. This is figured at approximately \$16.86 per ADA for lower grades and \$46.87 for 9-12th grades.

Projected Lottery estimates are from the CDE website with unrestricted funds at \$153 per ADA and restricted funds at \$54 per ADA. Finally, our local Prop 39 payment from UUSD in lieu of actual buildings and space is agreed upon every three years.



**Redwood Academy of Ukiah**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

Other funding comes in from the Federal Government in the form of Title I, Title II and Title IV. We were also surprised to learn that we do qualify for the SRSA (Small Rural School Achievement Program), approximately \$23,315. This is a Federal Program that determines rural areas, and entitles them to spend extra money in the Title I, II and IV services. This grant is received in lieu of Title V, a much smaller rural grant. On the top of page 1 of the revised budget are the updated entitlement amounts as they are listed now with the CDE and have been received by the school.

There are also some miscellaneous grants, including the classified School Employees Professional grant and the LPSBG (Low Performing Students Block Grant, a grant to serve students identified as low-performing on state English and Math Assessments. This grant's revenue was recognized in last years budget, but will need to be spent by the end of next year, 2020-2021.

Under Local Revenue, we are in year two of a three year grant through Mendocino County Office of Education for about \$15,000, this year we will receive \$5,021. This is the LCSSP grant, which is a grant directed at improving attendance.

Overall, there is about a \$32,000 increase in revenue from predictions at second interim, due to the increased ADA and the unexpected SRSA grant.

Our projected cashflow for both schools for the next three years is listed in the tables in Appendix B.

### **Expenses for 2019-2020**

Our salary and benefits expenses are listed in the 1000-3000 series categories and are figures that are calculated at the beginning of the year and closely monitored. Our salaries have been estimated for the end of the year by looking at what we have spent so far and anticipated projections through June 30<sup>th</sup> with the salary expense for teachers coming in about 2,000 higher than predicted at second interim whereas classified salaries are now coming in about 1,790 more than predicted at second interim. We have looked at our other expenses and have adjusted some of categories especially those in the 4000 and 5000 series. According to our estimated actuals, we will be spending \$23,625 less than our interim estimates based on spending trends from last year and extrapolating from now through the end of the fiscal year. We did not do as much travel and conferences as planned. Also, right now with the long distance learning going on, we are spending much less than anticipated on materials.

Also having a large impact on costs was our needing to cancel our Outward Bound, Career Bound, and Artward Bound programs in May because of SIP orders.

PERS is based on the current rate of 19.72%. STRS, at 17.10%, now is legislatively mandated to increase rates to eventually bring the system to being self-funded by 2046. These increases are included in our budgets through 2023.

### **Fund Balances and Cash Flow**

Our beginning fund balance is fairly large, thanks to several positive increases over the past years as a result of careful decisions on the part of staff and management. Please refer to the cashflow sheets in the Estimated Actuals Report; as noted before, we do have a positive cashflow showing through 2021/2022, after which, if our funding is not reinstated it will show a negative balance. We have also listed a combined cashflow chart for both schools in Appendix B for three

**Redwood Academy of Ukiah**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

years out. Deferrals are most probably going to occur again, and this is talked about in the next section. Because of our large reserves built up over the years, we are able to weather several years of revenue losses, and also losses triggered by deferrals.

We do have 10% of our fund balance reserved, 5% as per our MOU requirements, and then 5% as per our required Financial Stabilization Account. These are funds not to be spent and to be kept as a safeguard against fiscal emergency and unsettled budgetary times.

We do show an increase in fund balance of \$124,811, and we will continue to monitor our financial position and our attendance figures.

**Multi Year Projection**  
**2020-2021, 2021-2022, 2022-2023, 2023-2024**  
**Revenue Projections**

The budgets for 2020-2021, 2021-2022 ,2022-2023 ,2023-2024 are based on cuts in funding through the LCFF as shown in Appendix A.

We are assuming that our ADA will stay the same through subsequent years, although we will continue to actively market our services. We are also hoping there may be a held-harmless situation where we can use the better of our previous years (2019-2020) ADA or the current year. As mentioned before, the initial May revise proposed deep cuts into the LCFF funding, however this is all up in the air at this point as the Senate has rejected this proposal, and is calling for less cuts into the Education budget. We have based our budgets on the worst case scenario. Also, further reductions in available cash are expected as the method of using deferrals to balance the State budgets will more than likely return. Rather than funding schools completely in a given year, revenues are delayed, usually several times throughout the year, and then they are also delayed over fiscal years. This helps balance deep cuts in the State budget brought about by expected lowered State revenues, but can create difficulties for cash management for schools. In our cashflow models that I have created, I am predicting a 37% deferral from one year to the next, which is fairly steep; there has been no guidance on what these might look like in reality. Even at these high deferral rates, our cashflow balances still remain over 900,000 at its lowest point for each school over the next three years, so we should be able to weather deferrals without having to consider borrowing as an option.

Property tax calculations come from the county office of education, and EPA estimates are taken from the LCFF calculator from the FCMAT website. Mandate programs are estimated to remain at 16.86 per ADA for elementary school children, and 46.87 per ADA for high school.

In our Federal funding, we have assumed funding levels to stay level, and this year we have been deemed eligible for the Federal SRSA small rural grant, and will receive that instead of the smaller Title V state grant.

**Redwood Academy of Ukiah**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

**Expense Projections**

For salaries and benefits categories, we have allowed for increases in teachers' salaries because of step increases built into the salary schedule and have also added COLA's into the salary projections for next year. After 2020-2021, however we have figured no COLA's, until the State Budget rights itself. We have also figured our hourly staff at a 20% furlough, as there will not be much supervision work because of the altered teaching models that we face. As things return to normal, we will need to revise this in future budgets.

Another change that we had budgeted for in two years (2021-2022) was that one of our Student Personnel Services Coordinators was going to retire. At that time we would eliminate our Technology Coordinator position, as that person was going to move into the vacated Student Personnel Services Coordinator position. However, the Student Personnel Coordinator has decided to retire a year early. This change in the budget was not able to be made in time, so we should have more money available in 2020-2021, and this will be reflected at our next budget change.

Our health benefit, administered through Blue Shield through our county JPA, Staywell, has determined a 1.33% increase in our medical premiums. We have allowed also for some increases in subsequent years.

We have used CSDC (Charter School Development Center) estimates (based on School Services) for an increase in PERS and now STRS for future years. These are listed in the assumptions in Appendix A. These both still remain underfunded programs, however in the Governor's May Revise proposal, he has slowed the increase of these programs for a few years to help schools lessen the impact of slashed funding.

Spending for materials, the 4000 series shows a steady amount in text book purchases in 2020-2021 for science and history adoptions, and tapering off as most of our new common core adoptions are now complete. Since we now have all of our Chromebooks sets in classes now up to date, technology funding shows decreases, we have allowed for some replacement and normal technology purchases. We have cut expenses down as far as possible where we can to help against lowered funding levels.

5000 service and rental series expenses are not so easily controlled, so thus we have some inflation built in. Our Special Ed encroachment shows small increases each year.

Unfortunately, because of social distancing and also slashed budgets we cut many of our extra programs such as Outward Bound. It is hoped as the economy rebounds and also as we put this pandemic behind us, we will be able to finance these programs once again.

**FUND BALANCES and CASH FLOW**

Our fund balances show positive increases until 2021-2022, assuming our ADA stays constant. After this, the continual threat of decreased funding does push our year's balances into the red. As mentioned throughout, this is very uncertain budget times, and how long the cut in State Revenue will last is just a guess at this point. The Senate has already rejected the initial State Budget proposal, so we will have to wait out what kind of compromise the State Budget will take. Because of our large reserves that we have built up over the last few years, we

**Redwood Academy of Ukiah**  
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can withstand a few years of negative fund balances, and deferrals of State revenue. We will monitor this and continue to market in order to keep our attendance up.

Note that I have added a new appendix E, that shows our fund balances and their increases by school since the 13-14 school year, and also the amount that we are paid per ADA for each of those school years. I did this as a reference to the significant budget trends of the next few years, that we have almost doubled our fund balance in the last 7 years, and our per ADA has gone up about \$2370 for Redwood and \$3196 for AAA in that same time period. Of course expenses such as salary and retirement have gone up also in those time periods. We were able to fortify our position over these years during the “good years” against a recession that we knew would be coming, although the extent of course we could never have predicted.

**Redwood Academy of Ukiah**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
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**APPENDIX A**  
**Assumptions page**

ASSUMPTIONS PAGE		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
<b>LCFF PER ADA</b>						
REDWOOD		\$10,017.00	\$9,250.00	\$9,218.00	\$9,218.00	\$9,218.00
ACCELERATED		\$11,002.00	\$10,146.00	\$10,134.00	\$10,134.00	\$10,134.00
STATUTORY COLA		3.26%	-7.92%	-7.92%	-7.92%	-7.92%
<b>LOTTERY PER ADA UNRESTRICTED</b>		153	153	153	153	153
<b>RESTRICTED</b>		54	54	54	54	54
<b>LPSBG GRANT</b>						
REDWOOD	Note: revenue taken 18-19		\$1,976.00			
ACCELERATED			\$13,832.00			
<b>LCCSP GRANT</b>						
REDWOOD		\$5,021.42	\$5,021.42			
ACCELERATED		\$5,372.00	\$5,372.00			
<b>SALARY COLAS MANAGEMENT</b>		SAME AS BELOW				
CERTIFICATED		1.5%	2.5%	0.0%	0.0%	0.0%
CLASSIFIED		1.5%	2.5%	0.0%	0.0%	0.0%
<b>BENEFITS RATES</b>						
STRS		17.10%	16.15%	16.02%	18.10%	18.10%
PERS		19.72%	20.70%	22.84%	25.50%	26.20%
OASDI		6.20%	6.20%	6.20%	6.20%	6.20%
MEDICARE		1.45%	1.45%	1.45%	1.45%	1.45%
SUI		0.05%	0.05%	0.05%	0.05%	0.05%
WORKERS COMP		1.41%	1.41%	1.41%	1.41%	1.41%
HEALTH PER FTE RATE OF INCR			2.50%	2.00%	2.00%	2.00%
HEALTH RATE PER FTE		\$16,573.00	\$16,987.33	\$17,327.07	\$17,673.61	\$18,027.09
CPI INDEX		2.06%	0.62%	1.73%	2.12%	2.26%
<b>SPED ENCROAHMENT RATE OF INCREASE</b>						
		805.06	821.16	837.58	854.34	871.42
<b>FTE per school</b>						
Redwood		CERTIFICATED	CLASSIFIED	total		
Accelerated		8.57	4.67	13.24		
TOTAL BOTH SCHOOLS		9.08	6.06	15.14		
		17.65	10.73	28.38		

**Redwood Academy of Ukiah**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

**APPENDIX B**

**Combined Cash Balances for both schools 2020-2021**

	Estimated beginning cash 7/1/2015	july	august	september	october	november	december	january	february	march	april	may	june
Redwood	1,425,956	1,393,174	1,320,387	1,379,786	1,363,368	1,353,209	1,426,878	1,470,268	1,356,145	1,384,013	1,361,881	1,271,907	1,208,516
AA	1,354,697	1,297,752	1,208,374	1,223,176	1,172,915	1,140,932	1,179,333	1,217,147	1,078,703	1,109,944	1,084,159	981,284	1,043,432
<b>total combined cash in county</b>	<b>2,780,653</b>	<b>2,690,926</b>	<b>2,528,762</b>	<b>2,602,962</b>	<b>2,536,283</b>	<b>2,494,141</b>	<b>2,606,211</b>	<b>2,687,415</b>	<b>2,434,848</b>	<b>2,493,958</b>	<b>2,446,040</b>	<b>2,253,190</b>	<b>2,251,948</b>

**Combined Cash Balances for both schools 2021-2022**

	Estimated beginning cash 7/1/2015	july	august	september	october	november	december	january	february	march	april	may	june
Redwood	1,208,516	1,209,655	1,170,789	1,229,785	1,424,229	1,413,667	1,486,933	1,529,920	1,412,962	1,437,793	1,412,624	1,320,015	1,225,119
AA	1,043,432	1,025,033	974,200	988,856	1,178,358	1,146,229	1,184,484	1,222,152	1,088,233	1,123,925	1,102,592	1,004,314	1,025,317
<b>total combined cash in county</b>	<b>2,251,948</b>	<b>2,234,688</b>	<b>2,144,989</b>	<b>2,218,640</b>	<b>2,602,588</b>	<b>2,559,897</b>	<b>2,671,417</b>	<b>2,752,072</b>	<b>2,501,194</b>	<b>2,561,718</b>	<b>2,515,216</b>	<b>2,324,329</b>	<b>2,250,436</b>

**Combined Cash Balances for both schools 2022-2023**

	Estimated beginning cash 7/1/2015	july	august	september	october	november	december	january	february	march	april	may	june
Redwood	1,225,119	1,259,776	1,254,428	1,313,424	1,716,425	1,705,863	1,779,128	1,822,115	1,696,621	1,712,916	1,679,210	1,578,065	1,474,632
AA	1,025,317	1,006,844	955,938	970,594	1,159,641	1,127,512	1,165,767	1,203,435	1,060,182	1,086,541	1,055,874	948,263	959,931
<b>total combined cash in county</b>	<b>2,250,436</b>	<b>2,266,620</b>	<b>2,210,367</b>	<b>2,284,017</b>	<b>2,876,066</b>	<b>2,833,375</b>	<b>2,944,895</b>	<b>3,025,550</b>	<b>2,756,802</b>	<b>2,799,457</b>	<b>2,735,084</b>	<b>2,526,328</b>	<b>2,434,564</b>

# Redwood Academy of Ukiah

## Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023, 2023-2024

### APPENDIX C LCFF Calculator Summary page

LCFF Calculator Universal Assumptions													
Redwood Academy of Ukiah (2330413)													
Summary of Funding													
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
<b>Target Components:</b>													
COLA & Augmentation	1.57%	0.85%	1.02%	0.00%	1.56%	3.70%	3.26%	0.00%	2.49%	2.26%	1.80%	0.00%	
Base Grant Proration Factor	-	-	-	-	-	-	-	-	-7.92%	-12.18%	-14.95%	-16.45%	
Add-on, ERT & MSA Proration Factor	-	-	-	-	-	-	-	-	-10.00%	-10.00%	-10.00%	-10.00%	
Base Grant	1,203,512	1,022,503	1,100,177	1,099,435	1,106,054	1,268,352	1,246,117	1,147,390	1,147,390	1,147,390	1,147,390	1,147,390	
Grade Span Adjustment	22,146	20,210	19,856	18,507	20,512	22,971	22,723	20,853	20,853	20,853	20,946	20,946	
Supplemental Grant	118,668	103,458	116,753	109,916	108,961	126,163	133,000	126,147	121,685	121,685	121,685	121,685	
Concentration Grant	-	-	-	-	-	-	-	-	-	-	-	-	
Add-ons	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Target</b>	<b>1,344,326</b>	<b>1,146,171</b>	<b>1,236,786</b>	<b>1,227,858</b>	<b>1,235,527</b>	<b>1,417,486</b>	<b>1,401,840</b>	<b>1,294,390</b>	<b>1,289,928</b>	<b>1,289,928</b>	<b>1,290,021</b>	<b>1,290,021</b>	
<b>Transition Components:</b>													
Target	\$ 1,344,326	\$ 1,146,171	\$ 1,236,786	\$ 1,227,858	\$ 1,235,527	\$ 1,417,486	\$ 1,401,840	\$ 1,294,390	\$ 1,289,928	\$ 1,289,928	\$ 1,290,021	\$ 1,290,021	
Funded Based on Target Formula (PFF-2)	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
Floor	985,055	862,443	1,018,300	1,140,256	1,167,159	1,324,231	1,348,789	1,348,789	1,348,789	1,348,789	1,348,789	1,348,789	
Remaining Need after Gap (Informational only)	316,152	298,155	103,655	38,478	38,993	-	-	-	-	-	-	-	
Gap %	12.00169574%	30.16016166%	52.55761597%	56.07679980%	42.96644273%	100%	100%	100%	100%	100%	100%	100%	
Current Year Gap Funding	43,119	85,573	114,831	49,124	29,375	93,255	-	-	-	-	-	-	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>\$ 1,028,174</b>	<b>\$ 948,016</b>	<b>\$ 1,133,131</b>	<b>\$ 1,189,380</b>	<b>\$ 1,196,534</b>	<b>\$ 1,417,486</b>	<b>\$ 1,401,840</b>	<b>\$ 1,294,390</b>	<b>\$ 1,289,928</b>	<b>\$ 1,289,928</b>	<b>\$ 1,290,021</b>	<b>\$ 1,290,021</b>	
<b>Components of LCFF By Object Code</b>													
	2013-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 397,169	\$ 558,632	\$ 498,210	\$ 623,061	\$ 661,317	\$ 658,884	\$ 752,006	\$ 861,195	\$ 753,745	\$ 749,283	\$ 749,283	\$ 749,376	\$ 749,376
8011 - Fair Share	-	-	-	-	-	-	-	-	-	-	-	-	-
8311 & 8690 - Categoricals	103,795	-	-	-	-	-	-	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	184,337	185,682	196,649	204,845	197,988	202,438	265,880	196,396	196,396	196,396	196,396	196,396	196,396
Local Revenue Sources:	-	-	-	-	-	-	-	-	-	-	-	-	-
8021 to 8069 - Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
8069 - In-Lieu of Property Taxes	275,217	283,860	253,157	305,225	330,075	335,212	399,600	344,249	344,249	344,249	344,249	344,249	344,249
Property Taxes net of In-Lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 960,518</b>	<b>\$ 1,028,174</b>	<b>\$ 948,016</b>	<b>\$ 1,133,131</b>	<b>\$ 1,189,380</b>	<b>\$ 1,196,534</b>	<b>\$ 1,417,486</b>	<b>\$ 1,401,840</b>	<b>\$ 1,294,390</b>	<b>\$ 1,289,928</b>	<b>\$ 1,289,928</b>	<b>\$ 1,290,021</b>	<b>\$ 1,290,021</b>
Basic Aid Status	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 1,028,174</b>	<b>\$ 948,016</b>	<b>\$ 1,133,131</b>	<b>\$ 1,189,380</b>	<b>\$ 1,196,534</b>	<b>\$ 1,417,486</b>	<b>\$ 1,401,840</b>	<b>\$ 1,294,390</b>	<b>\$ 1,289,928</b>	<b>\$ 1,289,928</b>	<b>\$ 1,290,021</b>	<b>\$ 1,290,021</b>	
<b>EPA Details</b>													
% of Adjusted Revenue Limit - Annual	21.1220943%	26.76602016%	25.9116080%	24.89424756%	25.9464845%	30.74345708%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	
% of Adjusted Revenue Limit - P-2	21.0317000%	26.66368816%	25.71751813%	24.75704809%	25.89051467%	30.50770954%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	
EPA (for LCFF Calculation purposes)	\$ 184,337	\$ 185,682	\$ 196,649	\$ 204,845	\$ 197,988	\$ 202,438	\$ 265,880	\$ 196,396	\$ 196,396	\$ 196,396	\$ 196,396	\$ 196,396	
8012 - EPA, Current Year Receipt	-	-	-	-	-	-	-	-	-	-	-	-	
(P-2 plus Current Year Accrual)	184,187	185,139	195,890	203,326	196,722	202,077	263,751	196,396	196,396	196,396	196,396	196,396	
8019 - EPA, Prior Year Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	
(P-2 less Prior Year Accrual)	-	150	543	759	1,519	1,265	361	2,129	(0)	(0)	(0)	(0)	
Accrual (from Assumptions)	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Summary of Student Population</b>													
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
<b>Unduplicated Pupil Population</b>													
Enrollment	157	129	143	143	140	151	144	144	144	144	144	144	
COE Enrollment	-	-	-	-	-	-	-	-	-	-	-	-	
Total Enrollment	157	129	143	143	140	151	144	144	144	144	144	144	
Unduplicated Pupil Count	76	64	81	59	66	87	75	75	75	75	75	75	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	76	64	81	59	66	87	75	75	75	75	75	75	
Rolling %, Supplemental Grant	48.4100%	49.6100%	52.1200%	49.1600%	48.3600%	48.8500%	52.4100%	53.9900%	52.0800%	52.0800%	52.0800%	52.0800%	
Rolling %, Concentration Grant	48.4100%	49.6100%	52.1200%	49.1600%	48.3600%	48.8500%	52.4100%	53.9900%	52.0800%	52.0800%	52.0800%	52.0800%	
<b>FUNDED ADA</b>													
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	
Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 7-8	48.47	33.57	45.44	52.35	42.41	49.41	46.43	46.43	46.43	46.43	46.43	46.41	
Grades 9-12	101.12	91.45	89.04	82.99	90.36	97.75	92.51	93.51	93.51	93.51	93.51	93.51	
<b>Total Adjusted Base Grant ADA</b>	<b>149.59</b>	<b>125.02</b>	<b>134.48</b>	<b>135.34</b>	<b>132.77</b>	<b>147.17</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	
Necessary Small School ADA	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	
Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Funded ADA</b>	<b>149.59</b>	<b>125.02</b>	<b>134.48</b>	<b>135.34</b>	<b>132.77</b>	<b>147.17</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	
<b>ACTUAL ADA (Current Year Only)</b>													
Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-	
Grades 7-8	48.47	33.57	45.44	52.35	42.41	49.41	46.43	46.43	46.43	46.43	46.43	46.43	
Grades 9-12	101.12	91.45	89.04	82.99	90.36	97.75	92.51	93.51	93.51	93.51	93.51	93.51	
<b>Total Actual ADA</b>	<b>149.59</b>	<b>125.02</b>	<b>134.48</b>	<b>135.34</b>	<b>132.77</b>	<b>147.17</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	<b>139.94</b>	
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-	-	-	-	-	-	-	
<b>LCAP Percentage to Increase or Improve Services</b>													
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 103,458	\$ 116,753	\$ 109,916	\$ 108,961	\$ 126,163	\$ 133,000	\$ 126,147	\$ 121,685	\$ 121,685	\$ 121,685	\$ 121,685	\$ 121,685	
Current year Percentage to Increase or Improve Services	12.25%	11.49%	10.38%	10.02%	9.77%	10.48%	10.80%	10.42%	10.42%	10.42%	10.42%	10.42%	

**Redwood Academy of Ukiah**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

**Appendix D**  
**From LCFF calculator section**

CALCULATE LCFF PHASE-IN ENTITLEMENT				2019-20		2020-21	
LOCAL CONTROL FUNDING FORMULA TARGET				1,401,840		1,294,390	
LOCAL CONTROL FUNDING FORMULA FLOOR				1,348,789		1,348,789	
LCFF Need (LCFF Target less LCFF Floor, if positive)				-		-	
Current Year Gap Funding	100.00%			-		100.00%	-
ECONOMIC RECOVERY PAYMENT				-		-	
Miscellaneous Adjustments				-		-	
<b>LCFF Entitlement before Minimum State Aid provision</b>				<b>1,401,840</b>		<b>1,294,390</b>	
<b>CALCULATE STATE AID</b>							
Transition Entitlement				1,401,840		1,294,390	
Local Revenue (including RDA)				(344,249)		(344,249)	
Gross State Aid				1,057,591		950,141	
<b>CALCULATE MINIMUM STATE AID</b>							
	12-13 Rate	19-20 ADA		N/A	12-13 Rate	20-21 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,876.42	139.94		822,346	5,876.42	139.94	822,346
2012-13 NSS Allowance (deficit)				-			-
Minimum State Aid Adjustments				-			-
Less Current Year Property Taxes/In Lieu				(344,249)			(344,249)
Subtotal State Aid for Historical RL/Charter General BG				478,097			478,097
Categorical funding from 2012-13				19,152			19,152
Charter Categorical Block Grant adjusted for ADA				81,246			81,246
Minimum State Aid Guarantee Before Proration Factor				578,495			578,495
Proration Factor							-10.00%
Minimum State Aid Guarantee				578,495			520,646
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>							
Local Control Funding Formula Target Base (2019-20 forward)				1,401,840			1,294,390
Minimum State Aid plus Property Taxes including RDA				922,744			864,895
Offset				-			-
Minimum State Aid Prior to Offset				578,495			520,646
Total Minimum State Aid with Offset				578,495			520,646
<b>TOTAL STATE AID</b>				<b>1,057,591</b>			<b>950,141</b>
<b>Additional State Aid (Additional SA)</b>				<b>-</b>			<b>-</b>
<b>LCFF Phase-in Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>				<b>1,401,840</b>			<b>1,294,390</b>
<b>CHANGE OVER PRIOR YEAR</b>	<b>-1.10%</b>	<b>(15,646)</b>			<b>-7.66%</b>	<b>(107,450)</b>	
<b>LCFF Entitlement PER ADA</b>				<b>10,017</b>			<b>9,250</b>
<b>PER ADA CHANGE OVER PRIOR YEAR</b>	<b>4.00%</b>	<b>385</b>			<b>-7.66%</b>	<b>(767)</b>	
<b>BASIC AID STATUS (school districts only)</b>				<b>-</b>			<b>-</b>



**Redwood Academy of Ukiah**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

**Appendix D**  
**From LCFF calculator**  
**Continued**

		<u>2021-22</u>			<u>2022-23</u>			<u>2023-24</u>	
		1,289,928			1,289,928			1,290,021	
		<u>1,348,789</u>			<u>1,348,789</u>			<u>1,348,789</u>	
100.00%		-	100.00%		-	100.00%		-	
		-			-			-	
		-			-			-	
		<u>1,289,928</u>			<u>1,289,928</u>			<u>1,290,021</u>	
		1,289,928			1,289,928			1,290,021	
		<u>(344,249)</u>			<u>(344,249)</u>			<u>(344,249)</u>	
		<u>945,679</u>			<u>945,679</u>			<u>945,772</u>	
12-13 Rate	21-22 ADA	N/A	12-13 Rate	22-23 ADA	N/A	12-13 Rate	23-24 ADA	N/A	
5,876.42	139.94	822,346	5,876.42	139.94	822,346	5,876.42	139.94	822,346	
		-			-			-	
		-			-			-	
		<u>(344,249)</u>			<u>(344,249)</u>			<u>(344,249)</u>	
		478,097			478,097			478,097	
		19,152			19,152			19,152	
		81,246			81,246			81,246	
		578,495			578,495			578,495	
		-10.00%			-10.00%			-10.00%	
		<u>520,646</u>			<u>520,646</u>			<u>520,646</u>	
		1,289,928			1,289,928			1,290,021	
		<u>864,895</u>			<u>864,895</u>			<u>864,895</u>	
		-			-			-	
		<u>520,646</u>			<u>520,646</u>			<u>520,646</u>	
		520,646			520,646			520,646	
		<u>945,679</u>			<u>945,679</u>			<u>945,772</u>	
		-			-			-	
		1,289,928			1,289,928			1,290,021	
-0.34%	(4,462)			0.00%	-	0.01%	93		
		9,218			9,218			9,218	
-0.35%	(32)			0.00%	-	0.00%	-		
		-			-			-	

**Redwood Academy of Ukiah**  
**Estimated Actuals 2019-2020 and Budgets for years 2020-2021, 2021-2022, 2022-2023,**  
**2023-2024**

**Appendix E**  
**Review of past years fund balances and Funding per ADA**

**Ending Fund Balances**

school	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
AAA	617,061	654,301	873,147	1,010,876	1,229,761	1,307,613	1,354,697	1,360,360	1,341,643	1,276,257	1,188,302
increase (decrease)		37,241	218,846	137,729	218,885	77,852	47,084	5,663	-18,717	-65,386	-87,956
fund balance											
RA	690,318	673,369	805,789	975,645	1,079,335	1,301,144	1,425,956	1,487,422	1,502,368	1,474,632	1,422,634
increase (decrease)		-16,949	132,420	169,856	103,690	221,809	124,812	61,466	14,946	-27,736	-51,998

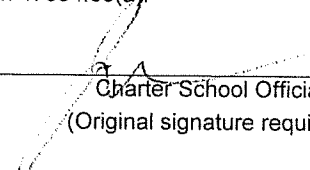
**Per ADA amount funded**

School	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
AAA	6,938	7,899	9,036	9,602	9,858	10,642	11,002	10,146	10,134	10,134	10,134	10,134
RA	6,873	7,583	8,426	8,788	9,012	9,632	10,017	9,250	9,218	9,218	9,218	9,218

Charter Number: 271

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2020-21 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:   
Charter School Official  
(Original signature required)

Date: 6/2/20

Printed Name: James Switzer

Title: CFO

For additional information on the budget report, please contact:

Charter School Contact:

James Switzer

Name

CFO

Title

707-467-0500

Telephone

jswitzer@redwoodacademy.org

E-mail Address



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,401,778.98	0.00	1,401,778.98	1,294,445.00	0.00	1,294,445.00	-7.7%
2) Federal Revenue		8100-8299	0.00	63,097.00	63,097.00	23,850.00	42,926.00	66,776.00	5.8%
3) Other State Revenue		8300-8599	27,825.82	9,983.76	37,809.58	27,576.44	7,556.76	35,133.20	-7.1%
4) Other Local Revenue		8600-8799	40,719.68	5,021.42	45,741.10	44,856.62	5,021.42	49,878.04	9.0%
5) TOTAL, REVENUES			1,470,324.48	78,102.18	1,548,426.66	1,390,728.06	55,504.18	1,446,232.24	-6.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	421,178.47	21,078.78	442,257.25	444,780.58	21,078.78	465,859.36	5.3%
2) Classified Salaries		2000-2999	215,468.07	32,675.63	248,143.70	220,049.62	14,188.18	234,237.80	-5.6%
3) Employee Benefits		3000-3999	320,792.53	14,193.07	334,985.60	326,273.92	12,509.52	338,783.44	1.1%
4) Books and Supplies		4000-4999	86,666.33	10,068.78	96,735.11	59,558.22	7,641.78	67,200.00	-30.5%
5) Services and Other Operating Expenditures		5000-5999	293,395.77	85.92	293,481.69	278,599.80	85.92	278,685.72	-5.0%
6) Capital Outlay		6000-6999	8,011.46	0.00	8,011.46	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,345,512.63	78,102.18	1,423,614.81	1,329,262.14	55,504.18	1,384,766.32	-2.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			124,811.85	0.00	124,811.85	61,465.92	0.00	61,465.92	-50.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			124,811.85	0.00	124,811.85	61,465.92	0.00	61,465.92	-50.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,301,144.06	0.00	1,301,144.06	1,425,955.91	0.00	1,425,955.91	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,301,144.06	0.00	1,301,144.06	1,425,955.91	0.00	1,425,955.91	9.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,301,144.06	0.00	1,301,144.06	1,425,955.91	0.00	1,425,955.91	9.6%
2) Ending Balance, June 30 (E + F1e)			1,425,955.91	0.00	1,425,955.91	1,487,421.83	0.00	1,487,421.83	4.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	1,150,000.00	0.00	1,150,000.00	1,190,000.00	0.00	1,190,000.00	3.5%
b) Restricted									
		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	71,180.74	0.00	71,180.74	69,238.31	0.00	69,238.31	-2.7%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	71,180.74	0.00	71,180.74	69,238.31	0.00	69,238.31	-2.7%
Unassigned/Unappropriated Amount		9790	131,594.43	0.00	131,594.43	156,945.21	0.00	156,945.21	19.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	861,133.98	0.00	861,133.98	753,800.00	0.00	753,800.00	-12.5%
Education Protection Account State Aid - Current Year		8012	196,396.00	0.00	196,396.00	196,396.00	0.00	196,396.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/n-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>1,057,529.98</b>	<b>0.00</b>	<b>1,057,529.98</b>	<b>950,196.00</b>	<b>0.00</b>	<b>950,196.00</b>	<b>-10.1%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	344,249.00	0.00	344,249.00	344,249.00	0.00	344,249.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,401,778.98</b>	<b>0.00</b>	<b>1,401,778.98</b>	<b>1,294,445.00</b>	<b>0.00</b>	<b>1,294,445.00</b>	<b>-7.7%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		24,794.00	24,794.00		24,794.00	24,794.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		4,988.00	4,988.00		4,988.00	4,988.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.0%	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%	
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		33,315.00	33,315.00			13,144.00	13,144.00	-60.5%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		33,315.00	33,315.00			13,144.00	13,144.00	-60.5%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	23,850.00	0.00	23,850.00		New
<b>TOTAL, FEDERAL REVENUE</b>			0.00	63,097.00	63,097.00	23,850.00	42,926.00	66,776.00		5.8%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,415.00	0.00	5,415.00	5,165.62	0.00	5,165.62		-4.6%
Lottery - Unrestricted and Instructional Materials		8560	21,410.82	7,556.76	28,967.58	21,410.82	7,556.76	28,967.58		0.0%
Tax Relief Subventions Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,000.00	2,427.00	3,427.00	1,000.00	0.00	1,000.00		-70.8%
<b>TOTAL, OTHER STATE REVENUE</b>			27,825.82	9,983.76	37,809.58	27,576.44	7,556.76	35,133.20		-7.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	5,021.42	5,021.42	0.00	5,021.42	5,021.42	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFE (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,147.00	0.00	5,147.00	2,147.00	0.00	2,147.00	-58.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	17,072.68	0.00	17,072.68	24,209.62	0.00	24,209.62	41.8%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>40,719.68</b>	<b>5,021.42</b>	<b>45,741.10</b>	<b>44,856.62</b>	<b>5,021.42</b>	<b>49,878.04</b>	<b>9.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,470,324.48</b>	<b>78,102.18</b>	<b>1,548,426.66</b>	<b>1,390,728.06</b>	<b>55,504.18</b>	<b>1,446,232.24</b>	<b>-6.6%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	353,031.03	18,509.10	371,540.13	375,375.65	18,509.10	393,884.75	6.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	68,147.44	2,569.68	70,717.12	69,404.93	2,569.68	71,974.61	1.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>421,178.47</b>	<b>21,078.78</b>	<b>442,257.25</b>	<b>444,780.58</b>	<b>21,078.78</b>	<b>465,859.36</b>	<b>5.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	9,420.56	31,928.67	41,349.23	18,490.15	13,441.22	31,931.37	-22.8%
Classified Support Salaries		2200	87,156.29	149.82	87,306.11	81,080.31	149.82	81,230.13	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	59,391.43	170.90	59,562.33	60,120.60	170.90	60,291.50	1.2%
Clerical, Technical and Office Salaries		2400	59,499.79	426.24	59,926.03	60,358.56	426.24	60,784.80	1.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>215,468.07</b>	<b>32,675.63</b>	<b>248,143.70</b>	<b>220,049.62</b>	<b>14,188.18</b>	<b>234,237.80</b>	<b>-5.6%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	74,156.49	3,815.45	77,971.94	72,774.37	3,815.45	76,589.82	-1.8%
PERS		3201-3202	43,307.60	1,283.99	44,591.59	43,750.06	1,283.99	45,034.05	1.0%
OASDI/Medicare/Alternative		3301-3302	22,832.20	2,563.51	25,395.71	23,004.00	1,150.53	24,154.53	-4.9%
Health and Welfare Benefits		3401-3402	171,173.84	5,772.64	176,946.48	177,010.98	5,772.64	182,783.62	3.3%
Unemployment Insurance		3501-3502	319.08	26.14	345.22	333.42	16.63	350.05	1.4%
Workers' Compensation		3601-3602	9,003.32	731.34	9,734.66	9,401.09	470.28	9,871.37	1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>320,792.53</b>	<b>14,193.07</b>	<b>334,985.60</b>	<b>326,273.92</b>	<b>12,509.52</b>	<b>338,783.44</b>	<b>1.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	4,500.00	0.00	4,500.00	9,000.00	0.00	9,000.00	100.0%
Books and Other Reference Materials		4200	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Materials and Supplies		4300	34,931.22	10,068.78	45,000.00	37,358.22	7,641.78	45,000.00	0.0%
Noncapitalized Equipment		4400	37,035.11	0.00	37,035.11	3,000.00	0.00	3,000.00	-91.9%
Food		4700	9,200.00	0.00	9,200.00	9,200.00	0.00	9,200.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>86,666.33</b>	<b>10,068.78</b>	<b>96,735.11</b>	<b>59,558.22</b>	<b>7,641.78</b>	<b>67,200.00</b>	<b>-30.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,114.08	85.92	1,200.00	414.08	85.92	500.00	-58.3%
Dues and Memberships		5300	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Insurance		5400 - 5450	9,791.00	0.00	9,791.00	9,851.70	0.00	9,851.70	0.6%
Operations and Housekeeping Services		5500	33,200.00	0.00	33,200.00	38,897.00	0.00	38,897.00	17.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,202.52	0.00	55,202.52	36,212.17	0.00	36,212.17	-34.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	179,419.17	0.00	179,419.17	178,555.85	0.00	178,555.85	-0.5%
Communications		5900	10,669.00	0.00	10,669.00	10,669.00	0.00	10,669.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>293,395.77</b>	<b>85.92</b>	<b>293,481.69</b>	<b>278,599.80</b>	<b>85.92</b>	<b>278,685.72</b>	<b>-5.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,011.46	0.00	8,011.46	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,011.46</b>	<b>0.00</b>	<b>8,011.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,345,512.63</b>	<b>78,102.18</b>	<b>1,423,614.81</b>	<b>1,329,262.14</b>	<b>55,504.18</b>	<b>1,384,766.32</b>	<b>-2.7%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	139.94	139.94	139.94	139.94	139.94	139.94
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	139.94	139.94	139.94	139.94	139.94	139.94
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	139.94	139.94	139.94	139.94	139.94	139.94





July 1 Budget  
 2019-20 Estimated Actuals  
 LOTTERY REPORT  
 Revenues, Expenditures and  
 Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	21,410.82		7,556.76	28,967.58
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		21,410.82	0.00	7,556.76	28,967.58
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	21,410.82		7,556.76	28,967.58
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		21,410.82	0.00	7,556.76	28,967.58
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.









Cell: G3

Comment: jswitzer:  
Latest entitlement amounts from CDE .

Cell: A5

Comment: jswitzer :  
Based on projections using latest version of the FCMAT LCFF calculator.

Cell: H13

Comment: jswitzer :  
Lottery amount is based on current CCSA and School services projects.

Cell: B16

Comment: Actual P-2 figures as reported .

Cell: H31

Comment: Mandate Block Grants

Cell: H34

Comment: jswitzer:  
Estimate of misc. state programs not included in general funding grant .

Cell: H39

Comment: jswitzer :  
Based on extrapolated from first three quarters .

Cell: H43

Comment: Jim Switzer:  
Based on agreement with UUSD, \$122  
per ADA.

Cell: B56

Comment: jswitzer:  
Based on projected staffing levels .

Cell: E64

Comment: jswitzer:  
Number of full time equivalent positions with H&W benefits.

Cell: B68

Comment: jswitzer:  
Based on projected staffing levels and remaining payrolls..

Cell: E80

Comment: jswitzer:  
Number of full time equivalent positions with H&W benefits.

Cell: F85

Comment: Jim Switzer:  
Current STRS rates.

Cell: F86

Comment: jswitzer :  
Current PERS rates.

Cell: F90

Comment: Jim Switzer:  
Reflects current premium rates.

Cell: F92

Comment: jswitzer :  
Current SUI rate

Cell: D100

Comment: jswitzer:  
Totals based on rejected spending .

Cell: D114

Comment: jswitzer :  
Totals based on projected spending and historical expenditures for this period forward

Cell: H114

Comment: jswitzer :  
From School Services estimates.

Cell: E128

Comment: jswitzer:

Based on preliminary estimates from UUSD.

Cell: F131

Comment: jswitzer:

Reflects 1% oversight fee for districts not providing "substantially rent-free facilities."











Cell: G3

Comment: jswitzer:

Latest entitlement amounts from CDE from, 19-20.

Cell: A5

Comment: jswitzer :

Based on projections using latest version of the FCMAT LCFF calculator.

Cell: H13

Comment: jswitzer :

Lottery amount is based on current CCSA and School services projects.

Cell: B16

Comment: Based on Previous years ADA.

Cell: H31

Comment: Mandate Block Grant projections from School Services .

Cell: H33

Comment: jswitzer:

Estimate of misc. state programs not included in general funding grant .

Cell: H38

Comment: jswitzer :

Based on 19-20 projections.

Cell: H42

Comment: Jim Switzer:

Based on agreement with UUSD, \$217  
per ADA.

Cell: B55

Comment: jswitzer:

Based on projected staffing levels for 20-21

Cell: E63

Comment: jswitzer:

Number of full time equivalent positions with H&W benefits.

Cell: B67

Comment: jswitzer:

Based on projected staffing levels and one day of furloughs for hourly positions..

Cell: E79

Comment: jswitzer:

Number of full time equivalent positions with H&W benefits.

Cell: F84

Comment: Jim Switzer:

STRS projected contribution rate from CSDC and School Services.

Cell: F85

Comment: jswitzer :

PERS projected contribution rate from CSDC and School Services.

Cell: F89

Comment: Jim Switzer:

Reflects projected premium rates .

Cell: F91

Comment: jswitzer :

Current SUI rate

Cell: D99

Comment: :jswitzer:

Totals based on rejected spending .

Cell: D111

Comment: jswitzer :

Totals based on projected spending  
and CPI percentages figured into some of the categories.

Cell: H111

Comment: jswitzer :

From School Services estimates.

Cell: E126

Comment: jswitzer:

Based on preliminary invoice from UUSD from 19-20 and projected increase of 3% .

Cell: F129

Comment: jswitzer:

Reflects 1% oversight fee for districts not providing "substantially rent-free facilities."



**CHARTER SCHOOL  
MULTI-YEAR PROJECTION-ALTERNATIVE FORM**

Charter School Name : Redwood Academy of Ukiah

CDS# : 23-65615-2330413

Charter Approving Entity : Ukiah Unified School District

County : Mendocino

Charter#: 0271

Fiscal Year: 2019/2020

This charter school uses the following basis of accounting

- Accrual Basis  
 Modified Basis

Description	Object Code	FY 2018/19 Previous years Totals	Totals for 2019/2020	Totals for 2020/2021	Totals for 2021/2022	Totals for 2022/2023	Totals for 2023/2024
<b>A. Revenues</b>							
<b>1. Revenue Limit Sources</b>							
			0.00	0.00	0.00	0.00	0.00
Education Protection Act	8012	263,841.00	196,396.00	196,396.00	196,396.00	196,396.00	196,396.00
State Aid - Current Year	8011	754,045.00	861,133.98	753,800.00	749,321.92	749,321.92	749,321.92
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00	0.00	0.00	0.00	0.00	0.00
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Limit Transfers (for rev. limit funded schools):							
PERS Reduction Transfer	8092	0.00	0.00	0.00	0.00	0.00	0.00
Charter Schools Funding in Lieu of Property Taxes	8096	399,600.00	344,249.00	344,249.00	344,249.00	344,249.00	344,249.00
Other Revenue Limit Transfers	8091 , 8097	0.00					
Total, Revenue Limit Sources		1,417,486.00	1,401,778.98	1,294,445.00	1,289,966.92	1,289,966.92	1,289,966.92
<b>2. Federal Revenues</b>							
No Child left Behind	8290	63,471.00	63,097.00	66,776.00	42,926.00	42,926.00	42,926.00
Special Education - Federal	8181 , 8182	0.00	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110 , 8260-829	0.00	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		63,471.00	63,097.00	66,776.00	42,926.00	42,926.00	42,926.00
<b>3. Other State Revenues</b>							
Mandated Block Grant	8550	29,244.00	5,415.00	5,165.62	5,165.62	5,165.62	5,165.62
Lottery	8560	31,406.87	28,967.58	28,967.58	28,967.58	28,967.58	28,967.58
All Other State Revenues	8590	20,598.70	3,427.00	1,000.00	1,000.00	1,000.00	1,000.00
Total, Other State Revenues		81,249.57	37,809.58	35,133.20	35,133.20	35,133.20	35,133.20
<b>4. Other Local Revenues</b>							
Interest	8660	18,677.85	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00
LCSSP grant	8677	5,021.42	5,021.42	5,021.42	0.00	0.00	0.00
All other local	8699	1,252.40	4,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Reimbursement from Willits Charter school lunch program	8699		1,147.00	1,147.00	1,147.00	1,147.00	1,147.00
Prop 39 Transfer	8781	15,205.00	17,072.68	24,209.62	24,209.62	24,209.62	24,209.62
Total, Local Revenues		40,156.67	45,741.10	49,878.04	44,856.62	44,856.62	44,856.62
<b>5. TOTAL REVENUES</b>							
		1,602,363.24	1,548,426.66	1,446,232.24	1,412,882.74	1,412,882.74	1,412,882.74
<b>B. EXPENDITURES</b>							
<b>1. Certificated Salaries</b>							
Teachers' Salaries	1100	383,223.81	371,540.13	393,884.75	401,907.75	415,729.75	426,388.75
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	69,703.03	70,717.12	71,974.61	71,974.61	71,974.61	71,974.61
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		452,926.84	442,257.25	465,859.36	473,882.36	487,704.36	498,363.36
<b>2. Non-certificated Salaries</b>							
Instructional Aides' Salaries	2100	47,672.04	41,349.23	31,931.37	31,931.37	31,931.37	31,931.37
Non-certificated Support Salaries	2200	80,603.28	87,306.11	81,230.13	84,644.13	84,644.13	84,644.13
Non-certificated Supervisors' and Administrators' Sal.	2300	53,012.19	59,562.33	60,291.50	38,605.50	38,605.50	38,605.50
Clerical and Office Salaries	2400	60,605.09	59,926.03	60,784.80	60,784.80	60,784.80	60,784.80
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		241,892.60	248,143.70	234,237.80	215,965.80	215,965.80	215,965.80

Description	Object Code	FY 2018/19 Previous years Totals	Totals for 2019/2020	Totals for 2020/2021	Totals for 2021/2022	Totals for 2022/2023	Totals for 2023/2024
<b>D. OTHER FINANCING SOURCES / USES</b>							
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C +D4)</b>							
		221,809.40	124,811.86	61,465.93	14,946.28	(27,735.63)	(51,998.28)
<b>F. FUND BALANCE, RESERVES</b>							
<b>1. Beginning Fund Balance</b>							
a. As of July 1	9791	1,079,334.66	1,301,144.06	1,425,955.92	1,487,421.85	1,502,368.13	1,474,632.49
b. Adjustments to Beginning Balance	9793 , 9755						
c. Adjusted Beginning Balance		1,079,334.66	1,301,144.06	1,425,955.92	1,487,421.85	1,502,368.13	1,474,632.49
2. Ending fund Balance, June 30 (E + F. 1.c.)		1,301,144.06	1,425,955.92	1,487,421.85	1,502,368.13	1,474,632.49	1,422,634.21
<b>Component of Ending Fund Balance (Optional):</b>							
Reserve For Revolving Cash (equals object 9130)	9711	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Reserve for Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/ Prop 39 planning money	9740		0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/Educator Effectiveness grant	9740		0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/College readiness grant	9740		0.00	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9789	73,392.38	71,180.74	69,238.32	69,896.82	72,030.92	73,244.05
Other Designations	0750,9775 , 978	73,392.38	71,180.74	69,238.32	69,896.82	72,030.92	73,244.05
Future STRS and PERS increases		1,030,000.00	1,150,000.00	1,190,000.00	1,225,000.00	1,225,000.00	1,125,000.00
Undersigned / Unapproved Amount	9790	122,359.30	131,594.44	156,945.22	135,574.48	103,570.65	149,146.11



2019-20 Education Protection Account  
 Program by Resource Report  
 Expenditures by Function - Detail

Fiscal Year 2019-2020

Accelerated Achievement Academy

Expenditures through: June 30, 2020

For Fund 09, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	181,606.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>181,606.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	181,606.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>181,606.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

2020-21 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail

Fiscal Year 2020-2021

Accelerated Achievement Academy

Expenditures through: June 30, 2021

For Fund 09, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	181,606.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>181,606.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	181,606.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>181,606.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

2019-20 Education Protection Account  
 Program by Resource Report  
 Expenditures by Function - Detail

Fiscal Year 2019-2020

Redwood Academy of Ukiah

Expenditures through: June 30, 2020

For Fund 09, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	196,396.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>196,396.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	196,396.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>196,396.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

2020-21 Education Protection Account  
 Program by Resource Report  
 Expenditures by Function - Detail

Fiscal Year 2020-2021

Redwood Academy of Ukiah

Expenditures through: June 30, 2021

For Fund 09, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	196,396.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>196,396.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	196,396.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>196,396.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

# COVID-19 Operations Written Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone	Date of Adoption
Accelerated Achievement Academy	Selah Sawyer, Principal	<a href="mailto:ssawyer@aaacademy.org">ssawyer@aaacademy.org</a> , 707-463-7080	6/9/2020

**Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.**

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

The LEA (school) has transitioned to distance learning. All students in need received a Chromebook and parents were given information on internet service options. Teachers are providing packets to the limited number of students without internet service. Teachers are teaching lessons through Zoom and are using Google Classroom to assign work. In addition to using other online resources and platforms. Teachers are providing additional tutoring hours over Zoom to all students. A math tutor is also available to tutor students over Zoom. The school began an online virtual academy through Google Classroom to promote the continuity of the school community for announcement and activities. Distance learning has decreased student participation in the learning program. The number of students completing work is far less than within the classroom environment. Some parents are struggling to ensure students are completing work due to work schedules, lack of knowledge, or personal home stressors during the pandemic.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

The LEA (school) is providing tutoring hours by the teachers and is closely monitoring student progress. These students are all subject to extra academic grade checks by the Academic Services Coordinator (ASC). During school closure, this has meant that these students have received more phone calls and subsequent academic counseling from the ASC as deemed necessary by their academic grade checks. Additionally, the ASC is making regular contact with the parents of any students who are not completing their work. Finally, students are contacted regularly about their progress by their teachers.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

Accelerated Achievement Academy has transitioned into a Distance Learning model whereby all instruction and learning takes place online (with the exception of a couple of students who expressed a preference for paper and pencil activities). This was done in two phases. The first phase happened in the three-weeks prior to spring break whereby all work assigned was extra credit. During this first phase students who initially needed it were given paper copies of work to do, but, in those same weeks, these students were given chromebooks and the resources to gain online access. The second phase occurred after spring break after every student had online access and had taken time to familiarize themselves with the various online platforms, including but not limited to Zoom, Big Ideas online, Khan Academy, IXL, Flipgrid, as well as other platforms provided by textbook publishers. However, the primary platform for delivery of content and



assessment has been Google Classroom, as all communications, assignments, and virtual class meetings were embedded into the various Classrooms. During this phase, teachers continued to assess students, provide ample feedback, and award grades; however, there was a grading policy implemented that dictated that students who were passing a course second semester prior to the shelter in place order could have their grade fall no more than 10% and could not fail that course regardless of performance on distance learning assessments. No limit was placed on how much students could improve their grades.

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Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

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The LEA (school) is providing one meal per day to students. Additionally, the local school district is providing three meals per day, 5 days a week to all students in the area including students attending charter schools by way of the Seamless Summer Food Program.

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Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

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The LEA has not had any requests for supervision of students by parents.

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California Department of Education  
May 2020





# COVID-19 Operations Written Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone	Date of Adoption
Redwood Academy of Ukiah	Elna Gordon	egordon@redwoodacademy.org	6/9/2020

**Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.**

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

In response to the school closures resulting from the COVID-19 pandemic, Redwood Academy transitioned all classes to a distance learning environment. This has impacted students and families in a variety of ways, most significantly students have had to completely manage their own program participation and, subsequently, work production, something they were completely unaccustomed to given the high level of management/oversight by teachers and other Redwood Academy staff members while learning was on-site. Additionally, parents are now charged with being the only direct oversight for their student(s), which, at times, has proven very challenging, as parents are new to that role and initially unfamiliar with class content, routines, and assignments. Furthermore, for parents who are still working, it has been difficult for them to find adequate time to help with oversight. While student participation/success in the distance learning program has been relatively strong overall, it has not been as strong as on-site program participation/success. Another change to program offerings was the elimination of the daily lunch program. While Redwood Academy has continued to offer breakfast daily, the lunch program, provided through our SFA, Willits Charter School, is no longer available. Fortunately, both breakfasts and lunches have continued to be available through our charter granting authority, Ukiah Unified, throughout the time of closure by way of the Seamless Summer Food Program. Finally, Redwood Academy's summer school program has been impacted. While Redwood Academy will still run a summer school program on-site for high school students in need of credit recovery following all public health mandates, middle school summer school will have to take place by way of distance learning.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

Redwood Academy is meeting the needs of English Learners, foster youth, and low-income students by way of providing extra supports. These students are all subject to extra academic grade checks and counseling from Redwood Academy's Student Services Coordinator (SSC). During school closure, this has meant that these students have received more phone calls and subsequent academic counseling from the SSC as deemed necessary by their academic grade checks. Additionally, all teachers use appropriate scaffolding as well as SDAIE teaching strategies in their instructional delivery to EL students. Teachers also provide extra help hours via Zoom to all students in need of supplemental instruction/support and an additional math tutoring session is also provided to those students in need of it by way of Zoom.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.



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Redwood Academy has transitioned into a Distance Learning model whereby all instruction and learning takes place online (with the exception of a couple of students who expressed a preference for paper and pencil activities). This was done in two phases. The first phase happened in the three-weeks prior to spring break whereby all work assigned was extra credit. During this first phase students who initially needed it were given paper copies of work to do, but, in those same weeks, these students were given chromebooks and the resources to gain online access. The second phase occurred after spring break after every student had online access and had taken time to familiarize themselves with the various online platforms, including but not limited to Zoom, Big Ideas online, Kahn Academy, IXL, Flipgrid, AP Classroom, as well as other platforms provided by textbook publishers. However, the primary platform for delivery of content and assessment has been Google Classroom, as all communications, assignments, and virtual class meetings are embedded into the various Classrooms. During this phase, teachers have continued to assess students, provide ample feedback, and award grades; however, there was a grading policy implemented that dictates that students who were passing a course second semester prior to the shelter in place order can have their grade fall no more than 10% and can not fail that course regardless of performance on distance learning assessments. No limit was placed on how much students can improve their grades. Students' overall participation has been closely monitored throughout Distance Learning by both teachers and the Student Services Coordinator, who has made student and parent contact to follow up as necessary. In addition, all teachers provide extra help hours by way of Zoom.

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Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

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Redwood Academy has continued to provide a grab and go breakfast throughout the school site closure between the hours of 9:30am and 10:30am. Additionally, Redwood Academy communicated to all families about the availability of additional meals through UUSD, our charter granting authority.

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Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

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Redwood Academy only serves grades 7-12, so we did not have any parents request student supervision. However, we did have a couple of families request a work space for their student in order to provide them some needed structure or peace and quiet. Since the need was limited to a couple of students, we arranged this supervision upon request, keeping staff contact with requesting families/students within the restrictions of the public health order. We also arranged for students who requested it to be able to take their AP Exams on campus and operated AP testing rooms that followed all public health mandates.

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**MEMORANDUM OF UNDERSTANDING BETWEEN UKIAH UNIFIED SCHOOL DISTRICT  
AND ACCELERATED ACHIEVEMENT ACADEMY OF UKIAH CHARTER SCHOOL**

This Agreement is executed by and between the Board of Trustees of the Ukiah Unified School District (hereinafter referred to as "District") and the Accelerated Achievement Academy of Ukiah and Charter Academy of the Redwoods Corporation, a Public Benefit Corporation (hereinafter, the Academy and the Corporation are collectively referred to as "Charter School").

**RECITALS:**

- A. The Ukiah Unified School District is a school district existing under the laws of the State of California hereinafter referred to as the District.
- B. Accelerated Achievement Academy of Ukiah is a charter school established under the laws of California and is operated by a non-profit public benefit corporation.
- C. Charter School has an intent and purpose to provide a classroom based school program for the purpose of preparing students for a post-secondary education.
- D. The parties to this Agreement recognize that the laws of the State of California authorize the formation of charter schools for the purpose, among others, of developing new, innovative and more flexible ways of educating children within the public school system.
- E. This Agreement is intended to outline the parties' agreements governing their respective fiscal, legal and administrative responsibilities and their legal relationships.
- F. Written modification of this Agreement may be made only by mutual agreement as set forth below.
- G. The parties recognize and agree that the Charter School is open to all students and no person shall be subjected to discrimination on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, in any program or activity conducted by an educational institution that receives, or benefits from, state financial assistance, or enrolls pupils who receive state student financial aid.
- H. Charter School recognizes that the District at all times retains the right to provide notice of revocation and a reasonable opportunity to cure any deficiencies in compliance with the approved charter, this Agreement and State law.
- I. Accelerated Achievement Academy of Ukiah agrees to operate a school program for the number of days and minutes required by applicable law and regulations and in accordance with the specifics of the approved charter.

NOW, THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth, Charter School and the District do hereby agree as follows:

## **AGREEMENTS**

### **I. TERM AND RENEWAL**

A. This Agreement shall commence on July 31, 2017, and shall expire June 30, 2022. Written confirmation of ratification by the District Board and the Charter Board of Directors shall be provided on or before February 10, 2017.

B. Any modification of this Agreement must be in writing, executed by duly authorized representatives of both parties and ratified by the District Board and Charter Board of Directors.

1. The duly authorized representative of Charter School is the Charter School Board of Directors. For purposes of amendment of this Agreement, the Charter School Board of Directors is required to take action.

2. The duly authorized representatives of the District are the District Board of Trustees and Superintendent or designee. For purposes of amendment of the charter or this MOU, the District Board is required to take action.

3. By February 1 of each year of this Agreement, both parties shall present any proposed revisions to this MOU. Both parties recognize the importance of ensuring an up-to-date MOU is in place for each school year and will make a good faith effort to finalize agreed upon changes to the MOU by June 1 of each year, to take effect the following year. The proposed changes shall be discussed at the first District Board meeting in March. If there is no agreement approved by both Boards by June 30 of each year, this MOU will extend by one year except those provisions made applicable to a specified year shall not extend.

C. As approved by the District, it is understood that Charter School has a charter with a 5-year term expiring on June 30, 2022. The parties recognize that the charter and this Agreement contain specific, distinct information. To the extent that any of the terms of this approved MOU may vary from the terms of the approved Charter, both Parties shall meet to achieve consistency. Pending such action, the terms of the approved MOU shall prevail. Future review and extension of the Charter will be based on compliance with the terms set forth above in Board policy and regulations, this MOU, the Charter, requirements of the Education Code, supporting regulations and the ability of Charter School to meet its fiscal obligations and maintain a balanced budget. The District Board will review the material submitted in accordance with Board policy and this MOU as well as the continued academic and fiscal viability of the Charter School and conformance with any annual audit issues. Review of the Charter shall also be in accordance with State law. The Charter School shall comply with Education Code section 47606.5, as that statute may be amended from time to time, as well as its implementing regulations, if any. The

Charter School's final version of its Local Control and Accountability Plan ("LCAP") shall be provided to the District and the Mendocino County Office of Education on or before July 1 annually, unless a different date is established by law. The Charter School will comply with the statutes and regulations regarding the preparation of the LCAP. In addition, and in accordance with State law, the District retains the right to revoke the Charter as specified in Education Code section 47607 with at least 60 calendar days written notice which shall specify District concerns and issues of non-compliance. The term for curing may be extended by mutual agreement of the parties. The notice period may be shortened if the non-compliance issue exposes the District to liability upon prior notification to the Charter School in writing of the issue and required cure.

1. During the notice period, Charter School shall address the concerns and attempt to complete remediation. A decision to revoke will be based on the conditions specified in Education Code section 47607(c) and whether Charter School has sufficiently addressed the concerns.

D. Advance notice of revocation of the Accelerated Achievement Academy charter shall not be required if the violations constitute a severe and imminent threat to the health and safety of pupils.

1. The District shall call a meeting of the District's Board to hear information regarding the Charter School and possible revocation. The Board may make a determination regarding the existence of a "severe and imminent threat to health and safety" of pupils at the charter school. Additionally, the Board may direct immediate corrective action. The District shall provide at least 24 hours advance notice of such meeting unless terms under the Brown Act warrant an emergency meeting. However, it is the intent of the Board to have the representatives of Charter School and the Board of Directors present or available by phone at the meeting so that issues may be addressed.

## **II. DESIGNATION OF SCHOOL**

A. The charter school formed pursuant to this Agreement shall be known as the Accelerated Achievement Academy of Ukiah and shall be referred to by its full name or as Academy. Charter School shall be responsible for all functions of the charter subject to the terms and conditions set forth in this Agreement.

B. Number of Students: Based on projections and the availability of facilities for the 2019/20 school year, Charter School agrees that enrollment shall be a minimum of 123 age appropriate and enrolled students committed to attending Academy beginning in the fall of 2019. Such enrollment shall be secured at least two weeks prior to start of school. In the event that such enrollment is not achieved by this date, the parties agree to meet to discuss fiscal viability of the Charter School and issues related to the continued operation of the Charter School.

C. Grade Levels: Charter School commits that it shall offer grades 7-12 inclusive.

D. On an annual basis and no later than June 1 of each year Charter School shall provide written notice to the District of its estimated maximum capacity plans. Charter School recognizes that such notice is critical to District and Charter School planning for the next year. Failure to provide timely notice shall act to prohibit Charter School from expansion in the following school year unless otherwise agreed to by the parties.

E. Charter School shall also provide a list of students enrolled and the district of residence for each student. Such information shall be provided by the first of each month. The list shall indicate which students are residents of the District. The Charter School person responsible for providing this information is the Director or his/her designee.

F. The Educational program and grade level offerings shall be in compliance with the charter approved by the District and subsequently authorized amendments, if any. Material revisions to the approved charter shall require District approval.

G. Number of Instructional Days/ Number of instructional minutes: Number of Instructional Days/ Number of instructional minutes: Charter School shall meet or exceed the minimally required number of days and instructional minutes. On an annual basis and no later than July 1 of each year Charter School shall provide written notice to the District of its instructional days and number of instructional minutes for the following year.

### **III. FUNDING**

A. As established by Education Code section 47630 et. seq., and subject to the Charter School submitting appropriate documentation and as applicable, the Charter School shall receive funding under the charter school funding model as follows:

1. A general purpose entitlement pursuant to Education Code section 47633, which includes in-lieu property taxes and state aid. Such entitlement is based on average daily attendance.

2. A categorical block grant amount pursuant to Education Code section 47634.

3. The Charter School is also entitled to lottery funds, pursuant to Education Code section 47638.

4. The Charter School may also be entitled to class size reduction funds, a variety of state and federal application based programs, as well as various grant opportunities if applicable.

5. The Charter School is eligible for a general-purpose entitlement allocated through the Local Control Funding Formula ("LCFF") under Education Code sections 42388 et seq. In addition to LCFF funding, the Charter School may continue to receive Block Grant Funding for eligible expenses from prior years consistent with state law. Except as otherwise noted in this Agreement, it shall be the responsibility of the Charter School to apply for this funding which is beyond the basic statutory entitlement of the



base grant due to the Charter School under LCFF.

6. It is understood and agreed that the District makes no representation as to Charter School rights or entitlement to any funds.

B. In addition to the block grant funding specified above, the parties recognize the authority of the Charter School to pursue additional sources of funding.

1. The District has no obligation to apply for additional sources of funding for the Charter School. However, if the District agrees and does apply for additional sources of funding in the form of grants and/or categorical funding at the request of and for the benefit of the Charter School, the District shall receive 6 % of such funds or any higher allocation authorized by the specific funding source or a lower allocation if such is capped by the specific funding source.

2. Charter School shall cooperate fully with the District in application made by the District on behalf of the students of the Charter School.

3. Charter School agrees to comply with all regulations related to expenditures, reporting and receipt of such funds.

C. Charter School has elected to receive funding from the State directly, pursuant to Education Code section 47651.

D. The District shall transfer in lieu property taxes (the property tax portion of the general purpose entitlement) to the Charter School in monthly installments by no later than the fifteenth of each month in accordance with Education Code section 47635.

E. In the event that Charter School decides to apply for a loan, it shall provide written notice to the District in advance of such application. Repayment amounts shall be included in each annual budget of Charter School.

F. The District Business Office designee and Charter School representatives shall meet within 10 working days of receipt by the District of the P-1 and P-2 reports. The purpose is to reconcile allocations with actual average daily attendance and related residence issues. At these two meetings budgeted revenue may be decreased or increased based on actual average daily attendance. Funding may also change based on grant and/or categorical funding allocations.

G. Revenue Transfers: Actual receipt of revenue to the charter school derived from in lieu property taxes shall be in accordance with state law. To the extent that the County of Mendocino provides a "float" of revenue to cover transfers of the District (prior to actual receipt of tax based revenues), such float shall be provided to Charter School in the same manner. To the extent that the District is charged interest to cover such "float", the Charter School agrees to pay all interest charges related to its share of the loan.

H. Charter School agrees that all revenue obtained from the District and the State shall

only be used for the provision of educational services for school age children enrolled in and attending the charter school and shall not be used for purposes other than those set forth in the approved charter and any authorized amendments. It is specifically agreed that such revenue shall not be used to establish or maintain preschool services or after school programs unless specifically authorized by the state funding program.

I. Cash Flow: Charter School will have adequate unexpended cash to meet its cash flow needs at the commencement of the school term, and to meet all of its financial obligations throughout the current fiscal year.

J. The District shall not advance any funds to Charter School nor shall it provide a line of credit. Charter School is responsible for maintaining its cash flow and operating within its actual revenue. All loans, debts and any other financial responsibility of Charter School and any related foundation/corporation are the sole responsibility of Charter School.

K. Funds generated by or for the Academy shall be kept separate from any other funds received by Charter Academy of the Redwoods Corporation and any of its other schools or enterprises.

#### IV. LEGAL RELATIONSHIP

A. The Parties recognize that the Academy is operated by a non-profit public benefit corporation in accordance with Education Code section 47604 and therefore Charter School is a separate legal entity from the District. The parties further recognize that Charter School has and shall maintain status as non-profit corporation as provided in Education Code section 47604 for the full term of the charter. Charter School shall provide the District with a current copy of the Corporate Bylaws on or before the first board meeting in June of each year and shall immediately notify the District in writing in advance of any changes and provide a copy thereof. The Charter School person responsible for providing the documents and updates is the Secretary of Charter Academy of the Redwoods Corporation.

B. The Parties agree and understand that all staff of Charter School shall be employees or independent contractors of Charter School and that it shall be the employer for all purposes including, but not limited to, collective bargaining as provided in Education Code section 47605(b)(5)(O). Charter School is responsible for determining the status of its employees and independent contractors.

C. With respect to its operations under this Agreement, other than the performance of professional services, Charter school shall, to the fullest extent permitted by law, or as otherwise provided in Section VI of this Agreement, hold harmless, indemnify, and defend the District, its officers, directors, and employees from and against any and all claims, demands, actions, suits, losses, liability expenses and costs including, without limitation, attorneys' fees and costs arising out of injury to any persons, including death or damage to any property caused by, connected with, or attributable to the willful misconduct, negligent acts, errors or omissions of the Charter

School or its officers, employees, agents and consultants under this Agreement, excepting only those claims, demands, actions, suits, losses, liability expenses and costs caused by the sole negligence or willful misconduct of the District, its officers, directors and employees. The District shall be named as an additional insured under all insurance carried on behalf of Charter School. Charter School shall provide written confirmation of insurance for each school year and District named status on or before July 15 of each year. The parties recognize that Charter School cannot operate if it does not have insurance as required by this Agreement at all times of operation.

D. Any complaints/concerns received by the District about any aspect of the operation of Charter School or about Charter School shall be promptly forwarded by the District to the Charter Board of Directors. To the extent that such concerns/complaints may involve issues related to possible revocation or non-renewal of the charter, the District may request that Charter School inform the District of how such concerns/complaints were or will be addressed. Charter School agrees to provide such information. The parties recognize that Charter School shall not be obligated to release information that is determined by law to be confidential in nature and not subject to release to the District.

E. Mediation: Prior to the filing of any litigation between the District and Charter School, the parties agree to meet to attempt to resolve the issues. If such meetings are not successful, the parties shall attempt to resolve the issue by way of non-binding mediation. Each party shall pay half the cost of a mediator and agrees to participate in good faith for at least 8 hours of mediation. Each party shall be responsible for its own costs and expenses related to participation in mediation. The parties shall mutually agree on a mediator.

F. Jurisdiction: The parties agree that for all legal action the appropriate jurisdiction is Mendocino County, State of California.

G. In accordance with State law, the District may decide to designate a representative to attend the governing board meetings of Charter School. The District representative will have the right to attend meetings and fully participate as a voting representative. Neither attendance nor participation in such meetings shall act or be interpreted as approval or action by the District. Regardless of such appointment and participation, the District and Charter School remain separate legal entities. Notwithstanding Subsection B above, if addition of a District representation to the Board results in an even number of Board members, Charter School may add an additional Board member to raise the total Board membership to 7.

H. In accordance with State law, the District maintains full authority to monitor the operation of Charter School and shall have access within 5 work days to all records of Charter School upon written request. By mutual agreement the timeframe for delivery of records can be extended.

I. Charter School has no authority to enter into a contract which would bind the District,

nor to extend the credit of the District to any third person or party. Charter School shall clearly indicate to vendors and other entities and individuals outside the District, with whom Charter School enters into an agreement or contract for property, goods or services, that the obligations under such agreement or contract are solely the responsibility of Charter School and are not the responsibility of the District.

J. Statement of Facts Roster: It shall be the sole responsibility of Charter School to file, and update as required, the "Statement of Facts Roster of Public Agencies" as required by Government Code Section 53051. The current Statement of Facts Roster shall be submitted to the District in the annual report. It shall also be the sole responsibility of Charter School to file an amendment to the Statement of Facts within 10 days after a change in any of the required information, e.g., legal name and mailing address of the school, name and residence or business address of each member of the Charter Board, and name, title and residence or business address of the presiding officer. In addition to submission to the County Clerk and Secretary of State, an amendment to the Statement of Facts will also be submitted to the District within 10 days after the change.

K. General Reporting Requirement: In addition to providing the reports specified in this agreement, Charter School agrees to provide any further reports that may be required by the District to comply with statutory obligations. In addition, Charter School agrees to comply with all reports required of charter schools by law and to provide a copy of each such report to the District upon submission.

Charter School shall comply with the California Public

## V. FISCAL MONITORING/OVERSIGHT

A. The District and Charter School agree that the District shall not act as fiscal agent for Charter School during this 5-year term of operation. Charter School shall employ or contract with a reputable firm or individual knowledgeable about and experienced in school finance for all fiscal services of Charter School including, but not limited to, payroll, purchase orders, attendance reporting and preparation, completion and submission of State budget forms, budget monitoring and development. Charter School shall provide confirmation of the contract to the District Board on or before the District's first regularly scheduled meeting in August.

B. To the extent that the District or the Mendocino County Office of Education may be required to submit financial forms on behalf of the Charter School, Charter School is responsible for providing the necessary information to the District/County Office in a timely manner and in a format consistent and compatible with District/County Office software systems. The District agrees to provide Charter School with written notification of any applicable processes that may be required. Charter School agrees to follow processing schedules and specified District business office procedures. The authorized representative of the District shall be responsible for communicating the procedures.

C. Charter School will establish a system for internal fiscal management and a calendar for fiscal services. A written description of this plan/system shall be provided to the District on or before June 30 annually. The Charter School person responsible for this commitment is the Director and/or Board of Directors President. This written description shall be approved by the Charter School Board of Directors prior to being submitted to the District Board. This system shall include the following:

1. Identification of person responsible for development of First and Second Interim Reports and P-1 and P-2 reports.
2. Description of how often Charter School Board of Directors will receive information on fund balances and changes in expenditures.
3. Description of how adopted budget and actual expenditures are monitored. Identification of person responsible for such and how Board of Directors is involved.
4. Description of process by which approved budget is modified.
5. Description of process to issue checks by Academy and Charter School and identification of person(s) eligible to authorize checks.
6. Identification of and location of all accounts maintained for or on behalf of Academy.

D. Charter School shall annually prepare and submit the following reports to the District and the County Superintendent of Schools. Prior to submission to the District and the County Office, these reports must be approved by the Charter School Board of Directors. These reports must be submitted to the District by the 15th of the month in which the reports are due. The required reports are:

1. Each June, a preliminary budget which includes estimated actuals for the prior year.
2. Each December, a first interim financial report. This report shall reflect changes through October 31.
3. Each March, a second interim financial report. This report shall reflect changes through January 31.
4. Each September, a final unaudited report for the full prior year.

Charter School shall use District Budget Submission Checklist to assure submission of comprehensive financial report.

If for any reason Charter School will not be issuing any of the reports within the specified timeframe, Charter School shall immediately notify the District in writing.

If the District requests a revised budget report, the Charter School shall submit the revised report

within 45 days of the request.

**E. AVERAGE DAILY ATTENDANCE:**

1. Charter School will be responsible for its daily and monthly attendance accounting. Charter School will submit the attendance reports in accordance with the District format, State-approved system and State law and regulations to the District's attendance officer in a timely manner and in a manner which is consistent with District process and software.

2. Charter School shall provide net shift calculations for district students transferring to or from the Charter School using the District provided net shift worksheet template. Such information shall be provided monthly beginning with the first month of each school year. The Charter School person responsible for this information is the Charter School Director or his/her designee.

**F. ANNUAL AUDIT PROCESS:** Charter School shall not be part of the annual District fiscal auditing process. Charter School shall be responsible for having an annual fiscal audit done of the entire Charter School operation in accordance with all standards of school accounting as specified by the County Office. Such audit shall be conducted by an auditor knowledgeable and experienced with public school finance and shall include all revenue/income and expenditures/allocations of Charter School, including those held in private or separate foundation accounts on behalf of Charter School. A copy of the final audit report shall be submitted to the District within one week of completion. Charter School and its agents agree to implement all audit recommendations unless other terms are agreed to between the District and Charter School. The audit shall cover all funds, including loans and grants, used to support the operation of Charter School. In addition, the auditor shall be responsible for certifying attendance reporting of Charter School.

**G.** In the event that the District seeks and receives a voter approved bond, parcel taxes etc., Charter School shall have no entitlement to any portion of the funds unless otherwise negotiated in advance. Charter School agrees that it has no entitlement to funds currently being received, if any, by the District under former parcel tax or bond elections. District shall notify the Charter School in writing in the event that the District Board approves development of a plan to seek a voter approved bond or parcel tax.

**H.** Charter School agrees that it shall establish a fiscal plan for repayment of any loans received by Charter School in advance of approving receipt of such loans. It is agreed that all loans sought by Charter School shall be authorized in advance by Charter School and shall be the sole responsibility of Charter School. Charter School agrees that the District shall have no obligation for repayment. Charter School shall provide advance written notice with details of terms and repayment plan to District specifying its intent to apply for/seek a loan. Charter School shall also provide advance written notice of deposit of any sums which are loans and the plan for

repayment. Charter School shall also make a separate report to the District regarding any proposed transfer of funds generated by Charter School and transferred to the Corporation.

I. In general, the District shall not advance any funds to Charter School. In addition, the District shall not act or provide a line of credit for Charter School.

J. Reserve for Economic Uncertainties: During the term of this Agreement, Charter School agrees to establish and maintain an account/fund reserved for economic uncertainties in the amount of 5 % or \$67,000, whichever is greater.

K. In accordance with its monitoring duties, the District may request and obtain information regarding the sources of Charter School funding and any accounts maintained by Charter School or by a second non-profit or any other foundation created to support and fund raise for Charter School, or any account maintained on behalf of Charter School.

L. To the extent that Charter School wishes to contract with the District for any services beyond those specified in this MOU, a prior written contract with the District shall be required.

M. It is recognized that either party may apply for private/grant funding. Any application that includes the other shall be approved in advance by the parties. Both parties agree to cooperate with the other when application is being made separately for funds. Charter School shall notify the District in writing of any separate application for funds.

#### **VI. SPECIAL EDUCATION SERVICES AND SECTION 504 SERVICES:**

A. It is understood that all children will have access to Charter School and no student shall be denied admission due to disability.

B. Charter School agrees to implement a student study team process, a general education function, to monitor and guide educational services prior to application of Section 504 and special education services. For purposes of this section the parties agree that a student study team is a group of Charter School staff knowledgeable about a particular student who meet to discuss and explore alternate strategies that may be used with a student to enhance educational benefit when a student is under-performing. Such alternatives should generally be attempted prior to a referral to 504 or special education. If District staff is requested to attend such meetings, Charter School shall reimburse the District for all time at their hourly rate. This includes, but is not limited to, the District nurse, psychologist and/or administrative staff. Charter School is solely responsible for the student study team process.

C. Charter School is solely responsible for implementation and costs of Section 504 of the Rehabilitation Act. To the extent that District services are needed, Charter School shall reimburse the District for all time at the individual's hourly rate.

D. Charter School agrees to adhere to the policies, procedures and requirements of the Local Plan for Special Education and to participate in the SELPA as necessitated by its student population needs. Charter School agrees to abide by all applicable federal and State laws applicable to the Charter School as such pertain to special education. [REDACTED]

have the administrative and at least one appropriate special education teacher and a member of each team of relevant special education training personnel shall be provided knowledge of the special education outside of Charter School to include legal training at individual conferences. The District Director of Special Education may recommend special education assessment.

E. The parties recognize that the District shall act as the Local Educational Agency for purposes of special education only on behalf of Charter School. The District's designated representative in the area of special education shall be the District's Director of Special Education or his/her designee who shall have the authority to act on behalf of the District on special education issues. The Charter School shall designate a representative [REDACTED] in writing on an annual basis and this representative shall have the authority to act on behalf of the Charter School.

F. Delivery of Special Education Services with the District as Provider:

1. Special Education referrals and assessments will be monitored/authorized by the Director of Special Education for the District in consultation with Charter School designee. Any assessments unilaterally authorized by Charter School shall be at the expense of Charter School.

2. District special education staff serving Charter School will be under the supervision of the District's Director of Special Education. District staff assigned to work at Charter School will be provided information regarding the Charter School operation and approaches.

3. Charter School staff is responsible for making referrals in accordance with state and federal law. Any student attending Charter School who is identified as potentially in need of special education services shall be referred to the District's Director of Special Education for evaluation. If such evaluation and the IEP team establish that the student is eligible for special education services, such services shall be provided at a site designated by the District. Special education services, including evaluation of eligibility for such services, shall be provided at the direction of the District as specified in the student's IEP.

4. Special education services shall be provided to eligible Charter School students in accordance with the policies, procedures, and requirements of the [REDACTED] Special Education Local Plan Area (SLEPA). Charter School agrees to provide transportation for the students who require special education services at a site other than the Charter School. The District representative shall chair the IEP team, including manifestation determination meetings, and shall be responsible for determining the offer made on behalf of the District and Charter School after consultation with the IEP team.

5. If a student enrolls or transfers to Charter School with a current IEP from outside of the District, it shall be Charter School's responsibility to notify the District's Director of Special Education immediately. Charter School will follow special education law relevant to interim IEP placements for students transferring in from within the



SELPA and from other SELPAs and from out of state, as detailed in Section 56325 of the Education Code. Charter School should contact the District's Director of Special Education if they have any questions regarding provision of a comparable placement.

6. If a parent of a student identified as having special needs elects not to receive services, educational and related services offered in an IEP, the Charter School parent will so signify by checking the appropriate place on the IEP form and indicating in writing that the parent is either not consenting to the initial provision of special education and related services or is revoking consent to special education and related services. The offer of services by the District and Charter School shall be in writing prior to this decision by the parent. Charter School should follow all requirements with regard to denial or revocation of consent for special education, including sending of the appropriate prior written notice.

7. The Charter School's instructor(s) and Charter School administrative staff member (or designee authorized to make administrative decisions on behalf of Charter School) will participate in all initial, annual, tri-annual and any specially called meetings on any special education student enrolled in Charter School.

8. The Charter School is responsible for all reporting and processing in SEIS and/or CALPADS for all of its students.

9. Equitable Contributions by Charter School to support District-wide special education instruction and services: Effective for the 2014/15 school year and each school year thereafter in accordance with the following:

a. Each school year, in accordance with Education Code section 47646(c), Charter School agrees to budget and annually pay an equitable contribution using the following formula which divides the District-wide (including Charter School) encroachment on a per ADA basis. The District will bill and Charter School will pay on a semi-annual basis. The encroachment shall be determined by subtracting revenue received by District from the SELPA (federal and state) for the delivery of special education services from the actual cost of delivering such services District-wide, including the Charter School. Encroachment does not include the costs of due process or for transportation.

b. The encroachment for the current school year shall be divided by the total ADA for the District and Charter School. ADA reported in P-2 documents shall be used. This amount will be used in budget development for the coming school year. At the commencement of each school year, estimated ADA of that year will be used. Charter School shall budget and pay the per ADA amount multiplied by their own ADA. This amount will be reviewed and revised at P-1 and after the completion of District Unaudited Actuals to take into account actual costs and actual ADA. The semi-annual billings will reflect adjustments made pursuant to actual costs and ADA.

10. Due Process

a. In the event that a hearing request is filed against Charter School or the District relating to a child's services at Charter School, the District and Charter School shall share equally the costs associated, including attorney fees, costs and fees for legal representation, settlement costs and damages. The District and Charter School will work together to select legal representation and decide on case management. However, the District will make the final determination as to both matters. If the Charter School decides to seek its own counsel, Charter School shall be responsible for such costs separate and above encroachments that may be due, as well as the shared costs.

b. In the event that a parent declines services or refuses an offer to assess his or her child for special education services, the District and Charter School agree to discuss options. If there is a mutual agreement to proceed with due process, then the parties shall share equally the costs of the due process. If there is no agreement, the District shall make the final decision and such costs shall be shared equally.

c. To the extent that settlement cost and damages of a due process matter involve prospective services, these costs will be included in the appropriate school year's encroachment calculation.

G. The Charter School shall provide notice to the District Director of Student Services and the Director of Special Education within two days of any suspension of a student with a disability who qualifies under the IDEIA and/or Section 504. The Charter School shall notify the District of its intent or desire to proceed with the expulsion of a student who qualifies as a special education student under the IDEIA, or who, as defined by the IDEIA, the school may have knowledge of the possibility of the student qualifying as a special education student under the IDEIA. In the event Charter School expels a special education eligible student, or a student who is subsequently determined to be eligible for special education and notwithstanding the other provisions of this agreement, Charter School shall be solely responsible for providing and/or the cost of providing special education services for the former student in accordance with federal law. Charter School shall also be solely responsible for any litigation or complaint resulting from or related to such expulsion or other disciplinary action, except as any complaint relates to the District's role in facilitating a manifestation determination. Any such complaint shall be handled as described above in Section 9a.

H. In order to fulfill its responsibility as LEA, the District shall represent Charter School at all Mendocino County Special Education Local Plan Area meetings. Reports to Charter School regarding SELPA decisions and policies shall be made available to Charter School's designated representative to the extent that such information is distributed to other sites. To the extent that the District and or SELPA provide training opportunities and/or information regarding special education to site staff, such opportunities and/or information shall be made available to Charter School staff and parents. To the extent that site staff has the opportunity to participate in

committee meetings of the SELPA as representatives of their district, such opportunities shall be made available to Charter School staff.

I. Charter School agrees to fully and immediately comply with any lawful requests for information made by the District with regard to special education services and individual students. The District Director of Special Education or designee may establish regular meetings with the Charter School staff for purposes of reviewing special education compliance. The District shall also take action to monitor Charter School to ensure that special education services are being provided as required by an IEP, law, and SELPA policy.

J. Charter School shall provide to the District on a monthly basis, the names of all students enrolled in the Charter School who are eligible for special education services as part of the monthly registration list required herein.

#### **III. FOSTER YOUTH**

In foster youth enrolls in or transfers to the Charter School, the Charter School shall notify the District Director of Student Services within two school days. Charter School shall follow all child labor laws specific to foster youth with disabilities, including, but not limited to, working for the foster youth's attorney and social worker to any conference, potentially extending a suspension and any manifestation determination review and notifying the foster youth's attorney and social worker if the foster youth is facing a possible suspension. Charter School will continue to hold educational rights for each enrolled foster youth.

Charter School shall notify the District Director of Student Services within one day of the suspension of any foster youth and shall additionally notify the District Director of Student Services if the suspended foster youth is eligible under Section 504 and/or the IDEA.

**VIII. INSURANCE AND RISK MANAGEMENT:** Charter School will maintain at its own expense its own policies of comprehensive, liability insurance and property damage coverage as set forth below. Additional insurance may also be obtained as required by Charter School or as otherwise required by law.

A. **Workers' Compensation.** Written proof that Charter School has this insurance must be provided to District on or before July 15 of each year of the charter.

B. **General Liability and Property Insurance:** General liability insurance shall be in the minimum amount of ten (10) million dollars - occurrence based. Property coverage shall be for replacement value. The amount of such insurance may be reviewed and revised by mutual agreement. Pursuant to Section IV(C), the District shall be named as an additional insured.

C. **Health and Welfare Benefits for employees.** Such benefits, if any, are at the sole discretion of the Charter School.

D. Charter School shall obtain necessary insurance commensurate with its corporate status and assets.

E. Charter School may obtain indemnity coverage for errors and omissions for its Board of Director members and officers and any other insurance Charter School deems appropriate.

**IX. HUMAN RESOURCES MANAGEMENT:** All staff of Charter School are employees or independent contractors of Charter School. Charter School shall have sole responsibility for employment, management, dismissal and discipline of its employees.

A. Charter School will conform to the laws regarding background checks, TB testing and fingerprinting. Charter School shall provide a written list of its employees for each month that school is in operation. This list will be provided to the District by the 10th of each month. Charter School shall certify that the individuals on the list have met required background checks and TB testing. In addition, the list shall specify the credentials/certificates held by the individual (if any) and their assignment.

B. If Charter school decides to offer existing or new employees of Charter School the opportunity to participate in STRS/PERS, Charter School shall be responsible for entering into a contract with STRS/PERS and continue working with the Mendocino County Office of Education for implementation.

C. It is recognized that current staff members of the District that choose employment with Charter School shall have no reemployment rights with the District. It is further agreed that any future employees of Charter School who decide to leave their employment with the District in order to take a position with Charter School shall have no continued rights of employment with the District.

**X. FACILITIES:**

A. To the extent that Charter School obtains its own site, Charter School shall be responsible for the costs of maintenance, operations and furnishing of its facilities. Such facilities shall meet all applicable health and fire codes requirements and shall be of sufficient size to safely house anticipated enrollment.

B. The parties acknowledge the decision of Charter School to exempt itself from application of the Field Act Standards and that it may offer educational programs in facilities that are not otherwise approved under the Field Act unless otherwise directed by State/federal law.

C. Charter School recognizes that its facilities and programs must conform with the American with Disabilities Act and any other federal requirement that may be applicable to charter schools. The cost of compliance is the sole responsibility of Charter School unless it is part of a separate written facilities agreement between the District and the Charter School for District owned facilities.

D. Prior to entering into any contract for land or buildings, Charter School shall review the proposed contract with the District. Review by the District does not constitute approval nor liability for any debts incurred by Charter School under or pursuant to the contract. Such review

has as its sole purpose monitoring information for the District and compliance of the charter.

E. Any facilities or equipment/furnishings provided by District to Charter School under Proposition 39 shall be subject to a separate written agreement which will also address the oversight fee.

F. Facility provisions contained in the Charter School Petition regarding Charter School location does not bind the District to that site and those facilities in future Proposition 39 requests.

## **XI. EVALUATION OF EDUCATIONAL PROGRAMS AND CONFORMANCE TO CHARTER, AND STATE AND FEDERAL LAW**

A. Oversight and monitoring of Charter School shall be in conformance with District Board policy, state and federal law and the terms of the approved charter. The District shall conduct at least one visit of Charter School per school year and shall have the right to inspect and observe any part of the charter school at any time.

B. Charter School understands responsibility to comply with the law regarding Algebra I requirements.

C. In addition, Charter School shall furnish the District with a final report and evaluation of its educational program of the prior year on or before October 30 of each year. This report shall conform with the matrix developed by the District. This report shall include a review of the California Assessment of Student Performance and Progress (CAASPP), including Smarter Balanced Assessment System, the California School Dashboard, and the English Language Proficiency Assessments for California (ELPAC). The specifications of this report shall include, but not be limited to, the detail set forth below and applicable State law and Education Code such as:

*EC Section 47605(b)(5)(A), educational program includes: "(ii) A description, for the charter school, of annual goals, for all pupils and for each subgroup of pupils identified pursuant to Section 52052, to be achieved in the state priorities, as described in subdivision (d) of Section 52060, that apply for the grade levels served, or the nature of the program operated, by the charter school, and specific annual actions to achieve those goals. A charter petition may identify additional school priorities, the goals for the school priorities, and the specific annual actions to achieve those goals."*

1. Review of each major component of the Approved Charter for compliance.

2. Analysis of whether goals included in the current Approved Charter are being met; review of all State and federal student assessment data with comparative data from prior years, including all applicable grade level California Assessment of Student Performance and Progress (CAASPP), including the Smarter Balanced Assessment results, the California School Dashboard, and the English Language Proficiency

Assessments for California (ELPAC).

3. Yearly student performance analysis will be reported at a minimum in terms of the number and percent of students at each grade level who met or exceeded standard on all applicable Smarter Balanced assessments and the number and percent of English learners performing at each proficiency level on the ELPAC.

4. Accelerated Achievement Academy shall follow the Ukiah Unified School District Charter School Matrix to develop the final detailed report and evaluation of its educational program of the prior year. If the Matrix is amended subsequent to this MOU, the District will provide the Charter School prompt notice and an opportunity to conform to the new requirements.

5. Summary data from annual student/parent satisfaction survey.

6. Data regarding number of staff, their qualifications, verification of credentials and teaching assignments during the prior year.

7. Copy of health/safety procedures and summary of any major changes in this program.

8. Report on the suitability of the facility in terms of health and safety.

9. Review copies of all appropriate documentation (e.g., budget reports, financial projections, leases, insurance, etc.).

10. Overview of admission practices including:

- Number of students actually enrolled in each grade.
- Waiting lists for each grade.

11. Report on expulsions and suspensions during prior year.

12. Review of internal/external dispute resolutions during prior year.

13. Report on parent complaints and any disposition of these complaints.

14. Report on any claims or lawsuits and any disposition of such claims or lawsuits.

15. Report on number of students transferring between all schools operated by Charter Academy of the Redwoods.

D. In addition to the report described above, Charter School shall also submit a report to the District in accordance with the requirements of the School Accountability Report Card in accordance with state timelines.

E. Charter School is subject to the provisions of "Every Student Succeeds Act" as applicable to charter schools. Under this federal law, local educational agencies, including direct

funded charter schools, are required to submit the LCAP Federal Addendum in order to access federal funds and update the plan yearly based on the analysis of student performance on the statewide assessments. The yearly update to the LCAP Federal Addendum shall be submitted to the District by December 31 (unless an earlier date is required by law) each year. A consolidated application must also be on file with CDE. The Charter School person responsible for the LCAP Federal Addendum and the consolidated application is the Charter School Director. The Charter School Board of Directors shall review the plan prior to its submission to the District.

F. Charter School agrees to administer their current statewide performance assessments, including the ELPAC to English learners. Official results from such statewide assessments and comparative data analysis from prior years shall be provided to the District as part of the annual report and evaluation of its educational program. Charter School results must meet adequate yearly progress as required by applicable law, and the Charter School charter. Charter School shall submit the official results and the analysis of the results compared to State requirement and any steps to be taken in the event that progress does not meet charter or State standards as a component of the final report and evaluation of its educational program of the prior year to District.

G. The Charter School Board of Directors shall be responsible for operating the Charter School in conformance with the provisions of the approved charter and this MOU and for providing the report. The annual report referenced in X(B) to the District Board of Education shall include an evaluation of the fulfillment of Charter School's purposes and goals. This final report shall include a review of the statewide testing results and be included in the annual report in October.

H. Credentials of Charter School instructional staff: Upon request, Charter School shall provide written proof of credentials and all certificates held by its staff to the District and verification of assignment.

I. Uniform Complaint Procedure: The Charter School will be responsible for establishing and maintaining a Uniform Complaint Procedure which will be distributed to parents/guardians at the time of student enrollment. Except in the instance of complaints that allege student safety issues, or other matters which constitute possible grounds for charter revocation, the District will refer all complaints it receives back to the Charter School for investigation and processing. Charter School will forward to the District a copy of their Uniform Complaint Procedure by August 30 of each year and a copy of each complaint which has been processed, to include submission to the Charter School Board of Directors.

**XII. POLICIES AND PROCEDURES:** Copies of all policies and procedures of Charter School shall be provided to the District promptly upon adoption by Charter School Board of Directors, but no later than one week after adoption. The District shall be provided copies of any subsequent changes to those policies within two (2) weeks of adoption by Charter School Board

of Directors.

**XIII. ENROLLMENT:** Prior to the beginning of each semester, the Charter School will provide the District with the capacity for each grade. The parties agree that to the extent that enrollment exceeds capacity in any year of Charter School operation, final enrollment will be determined by a random lottery. The format for the lottery shall be described in writing by the Charter School in its charter petition and shall be well publicized in advance by Charter School.

**XIV. BROWN ACT:** Charter School shall conduct their Board of Directors meetings and any other meeting so required according to the Brown Act (Standing Committees, etc.). The Brown Act requires boards to conduct their business in pre-announced and agendized open session unless specific conditions exist that justify the meeting of a board in closed session. Charter School shall provide by September 1 of each year, the list of their regular meetings for the school year. In accordance with the charter, there will be at least six. Charter School agrees to provide to the District a copy of the agenda for all special and regular meetings of the Charter School Board of Directors and other meetings subject to the Brown Act at the time the agenda is posted. The Brown Act is applicable upon approval of the charter.

**XV. PUPIL TRANSPORTATION:** Except as provided in this agreement, Charter School shall be responsible for any transportation offered by Charter School to students who enroll in Charter School.

**XVI. LEGAL SERVICES AND COSTS:** Charter School will be responsible for procuring its own legal counsel and the costs of such service.

**XVII. OVERSIGHT:** As provided in the Education Code section 47613, 1% of the revenue of Charter School, as defined by State law, will be paid to the District for oversight services. The amount will increase to 3% if substantially rent free facilities (or in lieu allocations) are provided by the District to the Charter School in accordance with Education Code section 47613. Payment shall be part of Charter School's annual budget and made on a quarterly basis as billed by the District to Charter School. As currently defined by Education Code section 47613, revenue means the general purpose entitlement and categorical block grant. The parties recognize that the actual cost of the oversight services exceed the maximum one percent authorized by the State.

**XVIII. SEVERABILITY:** If any provision or any part of this agreement is for any reason held to be invalid and or unenforceable or contrary to public policy, law or statute and/or ordinance, the remainder of this agreement shall not be affected thereby and shall remain valid and fully enforceable.

**XIX. NON-ASSIGNMENT:** No portion of this MOU or the Charter petition approved by the District may be assigned to another entity by Charter School without the prior approval of the Board of Ukiah Unified School District.

**XX. WAIVER:** A waiver of any provision or term of this Memorandum of Understanding must



be by mutual agreement in writing and signed by both parties. Such waiver shall not constitute a waiver of any other provision of this Memorandum of Understanding.

**XXI. BOARD TRAINING:** Charter School shall adopt, maintain and implement a policy which provides for and requires not less than two hours per year of training for Charter School Board of Directors members. Charter School shall confirm that Board of Directors members have participated in the training in the annual report.

**XXII. CLOSURE PROCEDURE:** In the event that the charter is revoked or the Charter School Board of Directors takes action to close Charter School, the Charter School shall follow the procedures outlined in the charter for closure and all applicable laws and regulations. Charter School and District agree that District is the "other public schools" referenced in the School Closure Procedures of the Charter Petition, and that District shall receive all net assets upon Charter School's closure if no other Charter Academy of the Redwoods school exists.

**XXIII. CONFLICT OF INTEREST:** Charter School acknowledges that it is subject to the conflict of interest laws as applicable to any other public school and as set forth in the California Government Code, [REDACTED]

[REDACTED]

**XXIV. LATE FILING:** If Charter School does not meet a required timeline, and in addition to any other outcome specified in connection with the timeline, the District may issue a notice of possible revocation of the charter. In addition, if District staff are required to produce some work to assist Charter School in meeting timelines or in the event that a timeline is missed and the work needs to be performed by District staff, such work may be completed by the District under a contract for the service if the District is willing to enter into such agreement.

**XXV. NOTIFICATION:** All notices, requests, and other communications under this agreement shall be in writing and mailed to the proper addresses as follows:

To the District at:                    Ukiah Unified School District  
    925 N. State Street Ukiah, CA 95482  
    Attn: Superintendent

To the Charter School at:        Redwood Academy of Ukiah  
    1059 N. State Street Ukiah, California, 95482

Attn: Selah Sawyer

This Agreement contains the entire agreement of the parties with respect to the matters covered hereby, and supersedes any oral or written understandings or agreements between the parties with respect to the subject matter of this agreement. No person or party is authorized to make any representations or warranties except as set forth herein, and no agreement, statement representation or promise by any party hereto which is not contained herein shall be valid or

binding. The undersigned acknowledges that she/he has not relied upon any warranties, representations, statements or promises by any of the parties herein or any of their agents or consultants except as may be expressly set forth in this Agreement. The parties further recognize that this agreement shall only be modified in writing by the mutual agreement of the parties.

Dated: \_\_\_\_\_

Charter School Board Chairperson

Dated: \_\_\_\_\_

Director of Accelerated Achievement Academy

Dated: 5-29-2020 *Ben Spard*

President Board of Trustees Ukiah Unified School District

Dated: 5/29/2020 *Debra Kubi*

Superintendent Ukiah Unified School District

**MEMORANDUM OF UNDERSTANDING BETWEEN UKIAH UNIFIED SCHOOL DISTRICT  
AND REDWOOD ACADEMY OF UKIAH CHARTER SCHOOL**

This Agreement is executed by and between the Board of Trustees of the Ukiah Unified School District School District (hereinafter referred to as “District”) and the Redwood Academy of Ukiah and Charter Academy of the Redwoods Corporation, a Public Benefit Corporation (hereinafter, the Academy and the Corporation are collectively referred to as “Charter School”).

**RECITALS:**

A. The Ukiah Unified School District is a school district existing under the laws of the State of California hereinafter referred to as the District.

B. Redwood Academy of Ukiah is a charter school established under the laws of California and is operated by a non-profit public benefit corporation.

C. Charter School has an intent and purpose to provide a classroom based school program for the purpose of preparing students for a post-secondary education.

D. The parties to this Agreement recognize that the laws of the State of California authorize the formation of charter schools for the purpose, among others, of developing new, innovative and more flexible ways of educating children within the public school system.

E. This Agreement is intended to outline the parties’ agreements governing their respective fiscal, legal and administrative responsibilities and their legal relationships.

F. Written modification of this Agreement may be made only by mutual agreement as set forth below.

G. The parties recognize and agree that the Charter School is open to all students and no person shall be subjected to discrimination on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, in any program or activity conducted by an educational institution that receives, or benefits from, state financial assistance, or enrolls pupils who receive state student financial aid.

H. Charter School recognizes that the District at all times retains the right to provide notice of revocation and a reasonable opportunity to cure any deficiencies in compliance with the approved charter, this Agreement and State law.

I. Redwood Academy of Ukiah agrees to operate a school program for the number of days and minutes required by applicable law and regulations and in accordance with the specifics of the approved charter.

NOW, THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth, Charter School and the District do hereby agree as follows:

## AGREEMENTS

### I. TERM AND RENEWAL

A. This Agreement shall commence on July 31, 2019, and shall expire June 30, 2024. Written confirmation of ratification by the District Board and the Charter Board of Directors shall be provided on or before February 10, 2019.

B. Any modification of this Agreement must be in writing, executed by duly authorized representatives of both parties and ratified by the District Board and Charter Board of Directors.

1. The duly authorized representative of Charter School is the Charter School Board of Directors. For purposes of amendment of this Agreement, the Charter School Board of Directors is required to take action.

2. The duly authorized representatives of the District are the District Board of Trustees and Superintendent or designee. For purposes of amendment of the charter or this MOU, the District Board is required to take action.

3. By February 1 of each year of this Agreement beginning in 2020, both parties shall present any proposed revisions to this MOU. Both parties recognize the importance of ensuring an up-to-date MOU is in place for each school year and will make a good faith effort to finalize agreed upon changes to the MOU by June 1 of each year, to take effect the following year. The proposed changes shall be discussed at the first District Board meeting in March. If there is no agreement approved by both Boards by June 30 of each year, this MOU will extend by one year except those provisions made applicable to a specified year shall not extend.

C. As approved by the District, it is understood that Charter School has a charter with a 5-year term expiring on June 30, 2024. The parties recognize that the charter and this Agreement contain specific, distinct information. To the extent that any of the terms of this approved MOU may vary from the terms of the approved Charter, both Parties shall meet to achieve consistency. Pending such action, the terms of the approved MOU shall prevail. Future review and extension of the Charter will be based on compliance with the terms set forth above in Board policy and regulations, this MOU, the Charter, requirements of the Education Code, supporting regulations and the ability of Charter School to meet its fiscal obligations and maintain a balanced budget. The District Board will review the material submitted in accordance with Board policy and this MOU as well as the continued academic and fiscal viability of the Charter School and conformance with any annual audit issues. Review of the Charter shall also be in accordance with State law. The Charter School shall comply with Education Code section 47606.5, as that statute may be amended from time to time, as well as its implementing regulations, if any. The Charter School's final version of its Local Control and Accountability Plan ("LCAP") shall be provided to the District and the Mendocino County Office of Education on or before July 1, 2019, and on or before July 1 annually thereafter, unless a different date is established by law. The Charter School will comply with the statutes and regulations regarding the preparation of the

LCAP. In addition, and in accordance with State law, the District retains the right to revoke the Charter as specified in Education Code section 47607 with at least 60 calendar days written notice which shall specify District concerns and issues of non-compliance. The term for curing may be extended by mutual agreement of the parties. The notice period may be shortened if the non-compliance issue exposes the District to liability upon prior notification to the Charter School in writing of the issue and required cure.

1. During the notice period, Charter School shall address the concerns and attempt to complete remediation. A decision to revoke will be based on the conditions specified in Education Code section 47607(c) and whether Charter School has sufficiently addressed the concerns.

D. Advance notice of revocation of the Redwood Academy charter shall not be required if the violations constitute a severe and imminent threat to the health and safety of pupils.

1. The District shall call a meeting of the District's Board to hear information regarding the Charter School and possible revocation. The Board may make a determination regarding the existence of a "severe and imminent threat to health and safety" of pupils at the charter school. Additionally, the Board may direct immediate corrective action. The District shall provide at least 24 hours advance notice of such meeting unless terms under the Brown Act warrant an emergency meeting. However, it is the intent of the Board to have the representatives of Charter School and the Board of Directors present or available by phone at the meeting so that issues may be addressed.

## **II. DESIGNATION OF SCHOOL**

A. The charter school formed pursuant to this Agreement shall be known as the Redwood Academy of Ukiah and shall be referred to by its full name or as Academy. Charter School shall be responsible for all functions of the charter subject to the terms and conditions set forth in this Agreement.

B. Number of Students: Based on projections and the availability of facilities for the 2019/20 school year, Charter School agrees that enrollment shall be a minimum of 100 age appropriate and enrolled students committed to attending Academy beginning in the fall of 2019. Such enrollment shall be secured at least two weeks prior to start of school. In the event that such enrollment is not achieved by this date, the parties agree to meet to discuss fiscal viability of the Charter School and issues related to the continued operation of the Charter School.

C. Grade Levels: Charter School commits that it shall offer grades 7-12 inclusive.

D. On an annual basis and no later than June 1 of each year Charter School shall provide written notice to the District of its estimated maximum capacity plans. Charter School recognizes that such notice is critical to District and Charter School planning for the next year. Failure to provide timely notice shall act to prohibit Charter School from expansion in the following school year unless otherwise agreed to by the parties.

E. Charter School shall also provide a list of students enrolled and the district of

residence for each student. Such information shall be provided by the first of each month. The list shall indicate which students are residents of the District. The Charter School person responsible for providing this information is the Director or his/her designee.

F. The Educational program and grade level offerings shall be in compliance with the charter approved by the District and subsequently authorized amendments, if any. Material revisions to the approved charter shall require District approval.

G. Number of Instructional Days/ Number of instructional minutes: Number of Instructional Days/ Number of instructional minutes: Charter School shall meet or exceed the minimally required number of days and instructional minutes. On an annual basis and no later than July 1 of each year Charter School shall provide written notice to the District of its instructional days and number of instructional minutes for the following year.

### **III. FUNDING**

A. As established by Education Code section 47630 et. seq., and subject to the Charter School submitting appropriate documentation and as applicable, the Charter School shall receive funding under the charter school funding model as follows:

1. A general purpose entitlement pursuant to Education Code section 47633, which includes in-lieu property taxes and state aid. Such entitlement is based on average daily attendance.

2. A categorical block grant amount pursuant to Education Code section 47634.

3. The Charter School is also entitled to lottery funds, pursuant to Education Code section 47638.

4. The Charter School may also be entitled to class size reduction funds, a variety of state and federal application based programs, as well as various grant opportunities if applicable.

5. The Charter School is eligible for a general-purpose entitlement allocated through the Local Control Funding Formula ("LCFF") under Education Code sections 42388 et seq. In addition to LCFF funding, the Charter School may continue to receive Block Grant Funding for eligible expenses from prior years consistent with state law. Except as otherwise noted in this Agreement, it shall be the responsibility of the Charter School to apply for this funding which is beyond the basic statutory entitlement of the base grant due to the Charter School under LCFF.

6. It is understood and agreed that the District makes no representation as to Charter School rights or entitlement to any funds.

B. In addition to the block grant funding specified above, the parties recognize the authority of the Charter School to pursue additional sources of funding.

1. The District has no obligation to apply for additional sources of funding for the Charter School. However, if the District agrees and does apply for additional sources of

funding in the form of grants and/or categorical funding at the request of and for the benefit of the Charter School, the District shall receive 6 % of such funds or any higher allocation authorized by the specific funding source or a lower allocation if such is capped by the specific funding source.

2. Charter School shall cooperate fully with the District in application made by the District on behalf of the students of the Charter School.

3. Charter School agrees to comply with all regulations related to expenditures, reporting and receipt of such funds.

C. Charter School has elected to receive funding from the State directly, pursuant to Education Code section 47651.

D. The District shall transfer in lieu property taxes (the property tax portion of the general purpose entitlement) to the Charter School in monthly installments by no later than the fifteenth of each month in accordance with Education Code section 47635.

E. In the event that Charter School decides to apply for a loan, it shall provide written notice to the District in advance of such application. Repayment amounts shall be included in each annual budget of Charter School.

F. The District Business Office designee and Charter School representatives shall meet within 10 working days of receipt by the District of the P-1 and P-2 reports. The purpose is to reconcile allocations with actual average daily attendance and related residence issues. At these two meetings budgeted revenue may be decreased or increased based on actual average daily attendance. Funding may also change based on grant and/or categorical funding allocations.

G. Revenue Transfers: Actual receipt of revenue to the charter school derived from in lieu property taxes shall be in accordance with state law. To the extent that the County of Mendocino provides a "float" of revenue to cover transfers of the District (prior to actual receipt of tax based revenues), such float shall be provided to Charter School in the same manner. To the extent that the District is charged interest to cover such "float", the Charter School agrees to pay all interest charges related to its share of the loan.

H. Charter School agrees that all revenue obtained from the District and the State shall only be used for the provision of educational services for school age children enrolled in and attending the charter school and shall not be used for purposes other than those set forth in the approved charter and any authorized amendments. It is specifically agreed that such revenue shall not be used to establish or maintain preschool services or after school programs unless specifically authorized by the state funding program.

I. Cash Flow: Charter School will have adequate unexpended cash to meet its cash flow needs at the commencement of the school term, and to meet all of its financial obligations throughout the current fiscal year.

J. The District shall not advance any funds to Charter School nor shall it provide a line of

credit. Charter School is responsible for maintaining its cash flow and operating within its actual revenue. All loans, debts and any other financial responsibility of Charter School and any related foundation/corporation are the sole responsibility of Charter School.

K. Funds generated by or for the Academy shall be kept separate from any other funds received by Charter Academy of the Redwoods Corporation and any of its other schools or enterprises.

#### **IV. LEGAL RELATIONSHIP**

A. The Parties recognize that the Academy is operated by a non-profit public benefit corporation in accordance with Education Code section 47604 and therefore Charter School is a separate legal entity from the District. The parties further recognize that Charter School has and shall maintain status as non-profit corporation as provided in Education Code section 47604 for the full term of the charter. Charter School shall provide the District with a current copy of the Corporate Bylaws on or before the first board meeting in June of each year and shall immediately notify the District in writing in advance of any changes and provide a copy thereof. The Charter School person responsible for providing the documents and updates is the Secretary of Charter Academy of the Redwoods Corporation.

B. The Parties agree that the Charter School Board of Directors shall consist of 5 members and a quorum shall consist of 3 members. In order for any action item to carry, a minimum number of in-favor votes shall be 3.

C. The Parties agree and understand that all staff of Charter School shall be employees or independent contractors of Charter School and that it shall be the employer for all purposes including, but not limited to, collective bargaining as provided in Education Code section 47605(b)(5)(O). Charter School is responsible for ensuring that it is in compliance with AB 5, as relates to employee versus independent contractor status."

D. With respect to its operations under this Agreement, other than the performance of professional services, Charter school shall, to the fullest extent permitted by law, or as otherwise provided in Section VI of this Agreement, hold harmless, indemnify, and defend the District, its officers, directors, and employees from and against any and all claims, demands, actions, suits, losses, liability expenses and costs including, without limitation, attorneys' fees and costs arising out of injury to any persons, including death or damage to any property caused by, connected with, or attributable to the willful misconduct, negligent acts, errors or omissions of the Charter School or its officers, employees, agents and consultants under this Agreement, excepting only those claims, demands, actions, suits, losses, liability expenses and costs caused by the sole negligence or willful misconduct of the District, its officers, directors and employees. The District shall be named as an additional insured under all insurance carried on behalf of Charter School. Charter School shall provide written confirmation of insurance for each school year and District named status on or before July 15 of each year. The parties recognize that Charter School cannot operate if it does not have insurance as required by this Agreement at all times of operation.



E. Any complaints/concerns received by the District about any aspect of the operation of Charter School or about Charter School shall be promptly forwarded by the District to the Charter Board of Directors. To the extent that such concerns/complaints may involve issues related to possible revocation or non- renewal of the charter, the District may request that Charter School inform the District of how such concerns/complaints were or will be addressed. Charter School agrees to provide such information. The parties recognize that Charter School shall not be obligated to release information that is determined by law to be confidential in nature and not subject to release to the District.

F. Mediation: Prior to the filing of any litigation between the District and Charter School, the parties agree to meet to attempt to resolve the issues. If such meetings are not successful, the parties shall attempt to resolve the issue by way of non- binding mediation. Each party shall pay half the cost of a mediator and agrees to participate in good faith for at least 8 hours of mediation. Each party shall be responsible for its own costs and expenses related to participation in mediation. The parties shall mutually agree on a mediator.

G. Jurisdiction: The parties agree that for all legal action the appropriate jurisdiction is Mendocino County, State of California.

H. In accordance with State law, the District may decide to designate a representative to attend the governing board meetings of Charter School. The District representative will have the right to attend meetings and fully participate as a voting representative. Neither attendance nor participation in such meetings shall act or be interpreted as approval or action by the District. Regardless of such appointment and participation, the District and Charter School remain separate legal entities. Notwithstanding Subsection B above, if addition of a District representation to the Board results in an even number of Board members, Charter School may add an additional Board member to raise the total Board membership to 7.

I. In accordance with State law, the District maintains full authority to monitor the operation of Charter School and shall have access within 5 work days to all records of Charter School upon written request. By mutual agreement the timeframe for delivery of records can be extended.

J. Charter School has no authority to enter into a contract which would bind the District, nor to extend the credit of the District to any third person or party. Charter School shall clearly indicate to vendors and other entities and individuals outside the District, with whom Charter School enters into an agreement or contract for property, goods or services, that the obligations under such agreement or contract are solely the responsibility of Charter School and are not the responsibility of the District.

K. Statement of Facts Roster: It shall be the sole responsibility of Charter School to file, and update as required, the "Statement of Facts Roster of Public Agencies" as required by Government Code Section 53051. The current Statement of Facts Roster shall be submitted to the District in the annual report. It shall also be the sole responsibility of Charter School to file an amendment to the Statement of Facts within 10 days after a change in any of the required

information, e.g., legal name and mailing address of the school, name and residence or business address of each member of the Charter Board, and name, title and residence or business address of the presiding officer. In addition to submission to the County Clerk and Secretary of State, an amendment to the Statement of Facts will also be submitted to the District within 10 days after the change.

L. General Reporting Requirement: In addition to providing the reports specified in this agreement, Charter School agrees to provide any further reports that may be required by the District to comply with statutory obligations. In addition, Charter School agrees to comply with all reports required of charter schools by law and to provide a copy of each such report to the District upon submission.

M. Charter School is subject to and will comply with the California Public Records Act."

## V. FISCAL MONITORING/OVERSIGHT

A. The District and Charter School agree that the District shall not act as fiscal agent for Charter School during this 5-year term of operation. Charter School shall employ or contract with a reputable firm or individual knowledgeable about and experienced in school finance for all fiscal services of Charter School including, but not limited to, payroll, purchase orders, attendance reporting and preparation, completion and submission of State budget forms, budget monitoring and development. Charter School shall provide confirmation of the contract to the District Board on or before the District's first regularly scheduled meeting in August, 2019.

B. To the extent that the District or the Mendocino County Office of Education may be required to submit financial forms on behalf of the Charter School, Charter School is responsible for providing the necessary information to the District/County Office in a timely manner and in a format consistent and compatible with District/County Office software systems. The District agrees to provide Charter School with written notification of any applicable processes that may be required. Charter School agrees to follow processing schedules and specified District business office procedures. The authorized representative of the District shall be responsible for communicating the procedures.

C. Charter School will establish a system for internal fiscal management and a calendar for fiscal services. A written description of this plan/system shall be provided to the District on or before June, 2019 and annually thereafter. The Charter School person responsible for this commitment is the Director and/or Board of Directors President. This written description shall be approved by the Charter School Board of Directors prior to being submitted to the District Board. This system shall include the following:

1. Identification of person responsible for development of First and Second Interim Reports and P-1 and P-2 reports.
2. Description of how often Charter School Board of Directors will receive information on fund balances and changes in expenditures.
3. Description of how adopted budget and actual expenditures are monitored.

Identification of person responsible for such and how Board of Directors is involved.

4. Description of process by which approved budget is modified.

5. Description of process to issue checks by Academy and Charter School and identification of person(s) eligible to authorize checks.

6. Identification of and location of all accounts maintained for or on behalf of Academy.

D. Charter School shall annually prepare and submit the following reports to the District and the County Superintendent of Schools. Prior to submission to the District and the County Office, these reports must be approved by the Charter School Board of Directors. These reports must be submitted to the District by the 15th of the month in which the reports are due. The required reports are:

1. Each June, a preliminary budget which includes estimated actuals for the prior year.

2. Each December, a first interim financial report. This report shall reflect changes through October 31.

3. Each March, a second interim financial report. This report shall reflect changes through January 31.

4. Each September, a final unaudited report for the full prior year.

Charter School shall use District Budget Submission Checklist to assure submission of comprehensive financial report.

If for any reason Charter School will not be issuing any of the reports within the specified timeframe, Charter School shall immediately notify the District in writing.

If the District requests a revised budget report, the Charter School shall submit the revised report within 45 days of the request.

**E. AVERAGE DAILY ATTENDANCE:**

1. Charter School will be responsible for its daily and monthly attendance accounting. Charter School will submit the attendance reports in accordance with the District format, State-approved system and State law and regulations to the District's attendance officer in a timely manner and in a manner which is consistent with District process and software.

2. Charter School shall provide net shift calculations for district students transferring to or from the Charter School using the District provided net shift worksheet template. Such information shall be provided monthly beginning with the first month of each school year. The Charter School person responsible for this information is the Charter School Director or his/her designee.

**F. ANNUAL AUDIT PROCESS:** Charter School shall not be part of the annual District

fiscal auditing process. Charter School shall be responsible for having an annual fiscal audit done of the entire Charter School operation in accordance with all standards of school accounting as specified by the County Office. Such audit shall be conducted by an auditor knowledgeable and experienced with public school finance and shall include all revenue/income and expenditures/allocations of Charter School, including those held in private or separate foundation accounts on behalf of Charter School. A copy of the final audit report shall be submitted to the District within one week of completion. Charter School and its agents agree to implement all audit recommendations unless other terms are agreed to between the District and Charter School. The audit shall cover all funds, including loans and grants, used to support the operation of Charter School. In addition, the auditor shall be responsible for certifying attendance reporting of Charter School.

G. In the event that the District seeks and receives a voter approved bond, parcel taxes etc., Charter School shall have no entitlement to any portion of the funds unless otherwise negotiated in advance. Charter School agrees that it has no entitlement to funds currently being received, if any, by the District under former parcel tax or bond elections. District shall notify the Charter School in writing in the event that the District Board approves development of a plan to seek a voter approved bond or parcel tax.

H. Charter School agrees that it shall establish a fiscal plan for repayment of any loans received by Charter School in advance of approving receipt of such loans. It is agreed that all loans sought by Charter School shall be authorized in advance by Charter School and shall be the sole responsibility of Charter School. Charter School agrees that the District shall have no obligation for repayment. Charter School shall provide advance written notice with details of terms and repayment plan to District specifying its intent to apply for/seek a loan. Charter School shall also provide advance written notice of deposit of any sums which are loans and the plan for repayment. Charter School shall also make a separate report to the District regarding any proposed transfer of funds generated by Charter School and transferred to the Corporation.

I. In general, the District shall not advance any funds to Charter School. In addition, the District shall not act or provide a line of credit for Charter School.

J. Reserve for Economic Uncertainties: During the term of this Agreement, Charter School agrees to establish and maintain an account/fund reserved for economic uncertainties in the amount of 5 % or \$67,000, whichever is greater.

K. In accordance with its monitoring duties, the District may request and obtain information regarding the sources of Charter School funding and any accounts maintained by Charter School or by a second non-profit or any other foundation created to support and fund raise for Charter School, or any account maintained on behalf of Charter School.

L. To the extent that Charter School wishes to contract with the District for any services beyond those specified in this MOU, a prior written contract with the District shall be required.

M. It is recognized that either party may apply for private/grant funding. Any application

that includes the other shall be approved in advance by the parties. Both parties agree to cooperate with the other when application is being made separately for funds. Charter School shall notify the District in writing of any separate application for funds.

#### **VI. SPECIAL EDUCATION SERVICES AND SECTION 504 SERVICES:**

A. It is understood that all children will have access to Charter School and no student shall be denied admission due to disability.

B. Charter School agrees to implement a student study team process, a general education function, to monitor and guide educational services prior to application of Section 504 and special education services. For purposes of this section the parties agree that a student study team is a group of Charter School staff knowledgeable about a particular student who meet to discuss and explore alternate strategies that may be used with a student to enhance educational benefit when a student is under-performing. Such alternatives should generally be attempted prior to a referral to 504 or special education. If District staff is requested to attend such meetings, Charter School shall reimburse the District for all time at their hourly rate. This includes, but is not limited to, the District nurse, psychologist and/or administrative staff. Charter School is solely responsible for the student study team process.

C. Charter School is solely responsible for implementation and costs of Section 504 of the Rehabilitation Act. To the extent that District services are needed, Charter School shall reimburse the District for all time at the individual's hourly rate.

D. Charter School agrees to adhere to the policies, procedures and requirements of the Local Plan for Special Education and to participate in the SELPA as necessitated by its student population needs. Charter School agrees to abide by all applicable federal and State laws applicable to the Charter School as such pertain to special education. Charter School agrees to have the administrator and at least one appropriate general education teacher attend a minimum of three hours of relevant special education training a year. Trainings should be provided by knowledgeable individuals outside of Charter School, to include legal trainings or appropriate conferences. UUSD Director of Special Education may recommend specific trainings as necessary.

E. The parties recognize that the District shall act as the Local Educational Agency for purposes of special education only on behalf of Charter School. The District's designated representative in the area of special education shall be the District's Director of Special Education or his/her designee who shall have the authority to act on behalf of the District on special education issues. The Charter School shall designate a representative for special education in writing on an annual basis and this representative shall have the authority to act on behalf of the Charter School.

F. Delivery of Special Education Services with the District as Provider:

1. Special Education referrals and assessments will be monitored/authorized by the Director of Special Education for the District in consultation with Charter School designee. Any assessments unilaterally authorized by Charter School shall be at the expense of Charter School.

2. District special education staff serving Charter School will be under the supervision of the District's Director of Special Education. District staff assigned to work at Charter School will be provided information regarding the Charter School operation and approaches.

3. Charter School staff is responsible for making referrals in accordance with state and federal law. Any student attending Charter School who is identified as potentially in need of special education services shall be referred to the District's Director of Special Education for evaluation. If such evaluation and the IEP team establish that the student is eligible for special education services, such services shall be provided at a site designated by the District. Special education services, including evaluation of eligibility for such services, shall be provided at the direction of the District as specified in the student's IEP.

4. Special education services shall be provided to eligible Charter School students in accordance with the policies, procedures, and requirements of the Mendocino County Special Education Local Plan Area (SELPA). Charter School agrees to provide transportation for the students who require special education services at a site other than the Charter School. The District representative shall chair the IEP team, including manifestation determination meetings, and shall be responsible for determining the offer made on behalf of the District and Charter School after consultation with the IEP team.

5. If a student enrolls or transfers to Charter School with a current IEP from outside of the District, it shall be Charter School's responsibility to notify the District's Director of Special Education immediately. Charter School will follow special education law relevant to interim IEP placements for students transferring in from within the SELPA and from other SELPAs and from out of state, as detailed in Section 56325 of the Education Code. Charter School should contact the District's Director of Special Education if they have any questions regarding provision of a comparable placement.

6. If a parent of a student identified as having special needs elects not to receive services, educational and related services offered in an IEP, the Charter School parent will so signify by checking the appropriate place on the IEP form and indicating in writing that the parent is either not consenting to the initial provision of special education and related services or is revoking consent to special education and related services. The offer of services by the District and Charter School shall be in writing prior to this decision by the parent. Charter School should follow all requirements with regard to denial or revocation of consent for special education, including sending of the appropriate prior written notice.

7. The Charter School's instructor(s) and Charter School administrative staff member (or designee authorized to make administrative decisions on behalf of Charter School) will participate in all initial, annual, tri-annual and any specially called meetings on any special education student enrolled in Charter School.

8. The Charter School is responsible for all reporting and processing in SEIS and/or CALPADS for all of its students.

9. Equitable Contributions by Charter School to support District-wide special education instruction and services: Effective for the 2014/15 school year and each school

year thereafter in accordance with the following:

a. Each school year, in accordance with Education Code section 47646(c), Charter School agrees to budget and annually pay an equitable contribution using the following formula which divides the District-wide (including Charter School) encroachment on a per ADA basis. The District will bill and Charter School will pay on a semi-annual basis. The encroachment shall be determined by subtracting revenue received by District from the SELPA (federal and state) for the delivery of special education services from the actual cost of delivering such services District-wide, including the Charter School. Encroachment does not include the costs of due process or for transportation.

b. The encroachment for the current school year shall be divided by the total ADA for the District and Charter School. ADA reported in P-2 documents shall be used. This amount will be used in budget development for the coming school year. At the commencement of each school year, estimated ADA of that year will be used. Charter School shall budget and pay the per ADA amount multiplied by their own ADA. This amount will be reviewed and revised at P-1 and after the completion of District Unaudited Actuals to take into account actual costs and actual ADA. The semi-annual billings will reflect adjustments made pursuant to actual costs and ADA.

10. Due Process

a. In the event that a hearing request is filed against Charter School or the District relating to a child's services at Charter School, the District and Charter School shall share equally the costs associated, including attorney fees, costs and fees for legal representation, settlement costs and damages. The District and Charter School will work together to select legal representation and decide on case management. However, the District will make the final determination as to both matters. If the Charter School decides to seek its own counsel, Charter School shall be responsible for such costs separate and above encroachments that may be due, as well as the shared costs.

b. In the event that a parent declines services or refuses an offer to assess his or her child for special education services, the District and Charter School agree to discuss options. If there is a mutual agreement to proceed with due process, then the parties shall share equally the costs of the due process. If there is no agreement, the District shall make the final decision and such costs shall be shared equally.

c. To the extent that settlement cost and damages of a due process matter involve prospective services, these costs will be included in the appropriate school year's encroachment calculation.

G. The Charter school shall provide notice to the District Director of Student Services and the Director of Special Education within two days of any suspension of a student with a

disability who qualifies under the IDEIA and/or Section 504. The Charter School shall notify the District of its intent or desire to proceed with the expulsion of a student who qualifies as a special education student under the IDEIA, or who, as defined by the IDEIA, the school may have knowledge of the possibility of the student qualifying as a special education student under the IDEIA. In the event Charter School expels a special education eligible student, or a student who is subsequently determined to be eligible for special education and notwithstanding the other provisions of this agreement, Charter School shall be solely responsible for providing and/or the cost of providing special education services for the former student in accordance with federal law. Charter School shall also be solely responsible for any litigation or complaint resulting from or related to such expulsion or other disciplinary action, except as any complaint relates to the District's role in facilitating a manifestation determination. Any such complaint shall be handled as described above in Section 9a.

H. In order to fulfill its responsibility as LEA, the District shall represent Charter School at all Mendocino County Special Education Local Plan Area meetings. Reports to Charter School regarding SELPA decisions and policies shall be made available to Charter School's designated representative to the extent that such information is distributed to other sites. To the extent that the District and or SELPA provide training opportunities and/or information regarding special education to site staff, such opportunities and/or information shall be made available to Charter School staff and parents. To the extent that site staff has the opportunity to participate in committee meetings of the SELPA as representatives of their district, such opportunities shall be made available to Charter School staff.

I. Charter School agrees to fully and immediately comply with any lawful requests for information made by the District with regard to special education services and individual students. The District Director of Special Education or designee may establish regular meetings with the Charter School staff for purposes of reviewing special education compliance. The District shall also take action to monitor Charter School to ensure that special education services are being provided as required by an IEP, law, and SELPA policy.

J. Charter School shall provide to the District on a monthly basis, the names of all students enrolled in the Charter School who are eligible for special education services as part of the monthly registration list required herein.

## **VII. FOSTER YOUTH**

If a foster youth enrolls in or transfers to the Charter School, the Charter School shall notify the District Director of Student Services within two school days. Charter School shall follow all legal requirements specific to foster youth with disabilities, including, but not limited to, inviting the foster youth's attorney and social worker to any conference potentially extending a suspension and any manifestation determination review and notifying the foster youth's attorney and social worker if the foster youth is facing a possible expulsion. Charter School will confirm who holds educational rights for each enrolled foster youth.

Charter School shall notify the District Director of Student Services within two days of the suspension of any foster youth, and shall additionally notify the District Director of Special Education if the suspended foster youth is eligible under Section 504 and/or the IDEIA.

**VIII. INSURANCE AND RISK MANAGEMENT:** Charter School will maintain at its own expense its own policies of comprehensive, liability insurance and property damage coverage as



set forth below. Additional insurance may also be obtained as required by Charter School or as otherwise required by law.

A. Workers' Compensation. Written proof that Charter School has this insurance must be provided to District on or before July 15 of each year of the charter.

B. General Liability and Property Insurance: General liability insurance shall be in the minimum amount of ten (10) million dollars - occurrence based. Property coverage shall be for replacement value. The amount of such insurance may be reviewed and revised by mutual agreement. Pursuant to Section IV(C), the District shall be named as an additional insured.

C. Health and Welfare Benefits for employees. Such benefits, if any, are at the sole discretion of the Charter School.

D. Charter School shall obtain necessary insurance commensurate with its corporate status and assets.

E. Charter School may obtain indemnity coverage for errors and omissions for its Board of Director members and officers and any other insurance Charter School deems appropriate.

**IX. HUMAN RESOURCES MANAGEMENT:** All staff of Charter School are employees or independent contractors of Charter School. Charter School shall have sole responsibility for employment, management, dismissal and discipline of its employees.

A. Charter School will conform to the laws regarding background checks, TB testing and fingerprinting. Charter School shall provide a written list of its employees for each month that school is in operation. This list will be provided to the District by the 10th of each month. Charter School shall certify that the individuals on the list have met required background checks and TB testing. In addition, the list shall specify the credentials/certificates held by the individual (if any) and their assignment.

B. If Charter school decides to offer existing or new employees of Charter School the opportunity to participate in STRS/PERS, Charter School shall be responsible for entering into a contract with STRS/PERS and continue working with the Mendocino County Office of Education for implementation.

C. It is recognized that current staff members of the District that choose employment with Charter School shall have no reemployment rights with the District. It is further agreed that any future employees of Charter School who decide to leave their employment with the District in order to take a position with Charter School shall have no continued rights of employment with the District.

**X. FACILITIES:**

A. To the extent that Charter School obtains its own site, Charter School shall be responsible for the costs of maintenance, operations and furnishing of its facilities. Such facilities shall meet all applicable health and fire codes requirements and shall be of sufficient size to safely house anticipated enrollment.

B. The parties acknowledge the decision of Charter School to exempt itself from application of the Field Act Standards and that it may offer educational programs in facilities that are not otherwise approved under the Field Act unless otherwise directed by State/federal law.

C. Charter School recognizes that its facilities and programs must conform with the American with Disabilities Act and any other federal requirement that may be applicable to charter schools. The cost of compliance is the sole responsibility of Charter School unless it is part of a separate written facilities agreement between the District and the Charter School for District owned facilities.

D. Prior to entering into any contract for land or buildings, Charter School shall review the proposed contract with the District. Review by the District does not constitute approval nor liability for any debts incurred by Charter School under or pursuant to the contract. Such review has as its sole purpose monitoring information for the District and compliance of the charter.

E. Any facilities or equipment/furnishings provided by District to Charter School under Proposition 39 shall be subject to a separate written agreement which will also address the oversight fee.

F. Facility provisions contained in the Charter School Petition regarding Charter School location does not bind the District to that site and those facilities in future Proposition 39 requests.

## **XI. EVALUATION OF EDUCATIONAL PROGRAMS AND CONFORMANCE TO CHARTER, AND STATE AND FEDERAL LAW**

A. Oversight and monitoring of Charter School shall be in conformance with District Board policy, state and federal law and the terms of the approved charter. The District shall conduct at least one visit of Charter School per school year and shall have the right to inspect and observe any part of the charter school at any time.

B. Charter School understands responsibility to comply with the law regarding Algebra I requirements.

C. In addition, Charter School shall furnish the District with a final report and evaluation of its educational program of the prior year on or before October 30 of each year. This report shall conform with the matrix developed by the District. This report shall include a review of the California Assessment of Student Performance and Progress (CAASPP), including Smarter Balanced Assessment System, the California School Dashboard, and the English Language Proficiency Assessments for California (ELPAC). The specifications of this report shall include, but not be limited to, the detail set forth below and applicable State law and Education Code such as:

*EC Section 47605(b)(5)(A), educational program includes: "(ii) A description, for the charter school, of annual goals, for all pupils and for each subgroup of pupils identified pursuant to Section 52052, to be achieved in the state priorities, as described in subdivision (d) of Section 52060, that apply for the grade levels served, or the nature of the program operated, by the charter school, and specific annual actions to achieve those goals. A charter petition may identify additional school priorities, the goals for the school priorities, and the specific annual*

*actions to achieve those goals.”*

1. Review of each major component of the Approved Charter for compliance.
2. Analysis of whether goals included in the current Approved Charter are being met; review of all State and federal student assessment data with comparative data from prior years, including all applicable grade level California Assessment of Student Performance and Progress (CAASPP), including the Smarter Balanced Assessment results, the California School Dashboard, and the English Language Proficiency Assessments for California (ELPAC).
3. Yearly student performance analysis will be reported at a minimum in terms of the number and percent of students at each grade level who met or exceeded standard on all applicable Smarter Balanced assessments, and the number and percent of English learners performing at each proficiency level on the ELPAC.
4. Redwood Academy shall follow the Ukiah Unified School District Charter School Matrix to develop the final detailed report and evaluation of its educational program of the prior year. If the Matrix is amended subsequent to this MOU, the District will provide the Charter School prompt notice and an opportunity to conform to the new requirements.
5. Summary data from annual student/parent satisfaction survey.
6. Data regarding number of staff, their qualifications, verification of credentials and teaching assignments during the prior year.
7. Copy of health/safety procedures and summary of any major changes in this program.
8. Report on the suitability of the facility in terms of health and safety.
9. Review copies of all appropriate documentation (e.g., budget reports, financial projections, leases, insurance, etc.).
10. Overview of admission practices including:
  - Number of students actually enrolled in each grade.
  - Waiting lists for each grade.
11. Report on expulsions and suspensions during prior year.
12. Review of internal/external dispute resolutions during prior year.
13. Report on parent complaints and any disposition of these complaints.
14. Report on any claims or lawsuits and any disposition of such claims or lawsuits.
15. Report on number of students transferring between all schools operated by Charter Academy of the Redwoods.

D. In addition to the report described above, Charter School shall also submit a report to the District in accordance with the requirements of the School Accountability Report Card in accordance with state timelines.

E. Charter School is subject to the provisions of “Every Student Succeeds Act” as applicable to charter schools. Under this federal law, local educational agencies, including direct funded charter schools, are required to submit the LCAP Federal Addendum in order to access federal funds and update the plan yearly based on the analysis of student performance on the statewide assessments. The yearly update to the LCAP Federal Addendum shall be submitted to the District by December 31 (unless an earlier date is required by law) each year. A consolidated application must also be on file with CDE. The Charter School person responsible for the ~~LEA-~~ plan LCAP Federal Addendum and the consolidated application is the Charter School Director. The Charter School Board of Directors shall review the plan prior to its submission to the District.

F. Charter School agrees to administer their current statewide performance assessments, including the ELPAC to English learners. Official results from such statewide assessments and comparative data analysis from prior years shall be provided to the District as part of the annual report and evaluation of its educational program. Charter School results must meet adequate yearly progress as required by applicable law, and the Charter School charter. Charter School shall submit the official results and the analysis of the results compared to State requirement and any steps to be taken in the event that progress does not meet charter or State standards as a component of the final report and evaluation of its educational program of the prior year to District.

G. The Charter School Board of Directors shall be responsible for operating the Charter School in conformance with the provisions of the approved charter and this MOU and for providing the report. The annual report referenced in X(B) to the District Board of Education shall include an evaluation of the fulfillment of Charter School’s purposes and goals. This final report shall include a review of the statewide testing results and be included in the annual report in October.

H. Credentials of Charter School instructional staff: Upon request, Charter School shall provide written proof of credentials and all certificates held by its staff to the District and verification of assignment.

I. Uniform Complaint Procedure: The Charter School will be responsible for establishing and maintaining a Uniform Complaint Procedure which will be distributed to parents/guardians at the time of student enrollment. Except in the instance of complaints that allege student safety issues, or other matters which constitute possible grounds for charter revocation, the District will refer all complaints it receives back to the Charter School for investigation and processing. Charter School will forward to the District a copy of their Uniform Complaint Procedure by August 30 of each year and a copy of each complaint which has been processed, to include submission to the Charter School Board of Directors.

**XII. POLICIES AND PROCEDURES:** Copies of all policies and procedures of Charter School shall be provided to the District promptly upon adoption by Charter School Board of Directors, but no later than one week after adoption. The District shall be provided copies of any subsequent changes to those policies within two (2) weeks of adoption by Charter School Board of Directors.

**XIII. ENROLLMENT:** Prior to the beginning of each semester, the Charter School will provide the District with the capacity for each grade. The parties agree that to the extent that enrollment exceeds capacity in any year of Charter School operation, final enrollment will be determined by a random lottery. The format for the lottery shall be described in writing by the Charter School in its charter petition and shall be well publicized in advance by Charter School.

**XIV. BROWN ACT:** Charter School shall conduct their Board of Directors meetings and any other meeting so required according to the Brown Act (Standing Committees, etc.). The Brown Act requires boards to conduct their business in pre-announced and agendized open session unless specific conditions exist that justify the meeting of a board in closed session. Charter School shall provide by September 1 of each year, the list of their regular meetings for the school year. In accordance with the charter, there will be at least six. Charter School agrees to provide to the District a copy of the agenda for all special and regular meetings of the Charter School Board of Directors and other meetings subject to the Brown Act at the time the agenda is posted. The Brown Act is applicable upon approval of the charter.

**XV. PUPIL TRANSPORTATION:** Except as provided in this agreement, Charter School shall be responsible for any transportation offered by Charter School to students who enroll in Charter School.

**XVI. LEGAL SERVICES AND COSTS:** Charter School will be responsible for procuring its own legal counsel and the costs of such service.

**XVII. OVERSIGHT:** As provided in the Education Code section 47613, 1% of the revenue of Charter School, as defined by State law, will be paid to the District for oversight services. The amount will increase to 3% if substantially rent free facilities (or in lieu allocations) are provided by the District to the Charter School in accordance with Education Code section 47613. Payment shall be part of Charter School's annual budget and made on a quarterly basis as billed by the District to Charter School. As currently defined by Education Code section 47613, revenue means the general purpose entitlement and categorical block grant. The parties recognize that the actual cost of the oversight services exceed the maximum one percent authorized by the State.

**XVIII. SEVERABILITY:** If any provision or any part of this agreement is for any reason held to be invalid and or unenforceable or contrary to public policy, law or statute and/or ordinance, the remainder of this agreement shall not be affected thereby and shall remain valid and fully enforceable.

**XIX. NON-ASSIGNMENT:** No portion of this MOU or the Charter petition approved by the District may be assigned to another entity by Charter School without the prior approval of the

Board of Ukiah Unified School District.

**XX. WAIVER:** A waiver of any provision or term of this Memorandum of Understanding must be by mutual agreement in writing and signed by both parties. Such waiver shall not constitute a waiver of any other provision of this Memorandum of Understanding.

**XXI. BOARD TRAINING:** Charter School shall adopt, maintain and implement a policy which provides for and requires not less than two hours per year of training for Charter School Board of Directors members. Charter School shall confirm that Board of Directors members have participated in the training in the annual report.

**XXII. CLOSURE PROCEDURE:** In the event that the charter is revoked or the Charter School Board of Directors takes action to close Charter School, the Charter School shall follow the procedures outlined in the charter for closure and all applicable laws and regulations. Charter School and District agree that District is the "other public schools" referenced in the School Closure Procedures of the Charter Petition, and that District shall receive all net assets upon Charter School's closure if no other Charter Academy of the Redwoods school exists.

**XXIII. CONFLICT OF INTEREST:** Charter School acknowledges that it is subject to the conflict of interest laws as applicable to any other public school and as set forth in the California Government Code, including Government Code sections 1090 et seq. and The Political Reform Act of 1974."

**XXIV. LATE FILING:** If Charter School does not meet a required timeline, and in addition to any other outcome specified in connection with the timeline, the District may issue a notice of possible revocation of the charter. In addition, if District staff are required to produce some work to assist Charter School in meeting timelines or in the event that a timeline is missed and the work needs to be performed by District staff, such work may be completed by the District under a contract for the service if the District is willing to enter into such agreement.

**XXV. NOTIFICATION:** All notices, requests, and other communications under this agreement shall be in writing and mailed to the proper addresses as follows:

To the District at:                   Ukiah Unified School District  
  925 N. State Street Ukiah, CA 95482  
  Attn: Superintendent

To the Charter School at:       Redwood Academy of Ukiah  
  1059 N. State Street Ukiah, California, 95482  
  Attn: Elna Gordon

This Agreement contains the entire agreement of the parties with respect to the matters covered hereby, and supersedes any oral or written understandings or agreements between the parties with respect to the subject matter of this agreement. No person or party is authorized to make any representations or warranties except as set forth herein, and no agreement, statement

representation or promise by any party hereto which is not contained herein shall be valid or binding. The undersigned acknowledges that she/he has not relied upon any warranties, representations, statements or promises by any of the parties herein or any of their agents or consultants except as may be expressly set forth in this Agreement. The parties further recognize that this agreement shall only be modified in writing by the mutual agreement of the parties.

Dated: \_\_\_\_\_

Charter School Board Chairperson

Dated: \_\_\_\_\_

Director of Redwood Academy

Dated: \_\_\_\_\_

President Board of Trustees Ukiah Unified School District

Dated: \_\_\_\_\_

Superintendent Ukiah Unified School District





**Salary Schedules  
2020-2021 eff. July 2020**

<b>Governance</b>		<b>Annual</b>	<b>Daily</b>	<b>Calendar</b>	<b>Stipend</b>
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
<b>Management</b>		<b>Annual</b>	<b>Daily</b>	<b>Hourly</b>	<b>Calendar</b>
M001	Co-Ex Dir/Principal	\$ 85,772	\$ 400.81	\$ 50.10	214
M002	Coordinator III: Chief Fiscal Officer	\$ 77,211	\$ 331.38	\$ 41.42	233
M003	Coordinator III: Student/Pers Srvcs (a)	\$ 63,285	\$ 333.07	\$ 41.63	190
M004	Coordinator III: Student/Pers Srvcs (b)	\$ 68,280	\$ 333.07	\$ 41.63	205
<b>Coordinators</b>					
M005	Coordinator II: Technology	\$ 61,960	\$ 281.64	\$ 35.21	220
M006	Coordinator II: Business/Facilities	\$ 62,023	\$ 266.20	\$ 33.27	233
M007	Coordinator I: Operations (a)	\$ 48,507	\$ 208.19	\$ 26.02	233
M008	Coordinator I: Operations (b)	\$ 44,553	\$ 208.19	\$ 26.02	214
M009	Coordinator I: Technology Support	\$ 44,553	\$ 208.19	\$ 26.02	214

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

	<b>Annual</b>	<b>Daily</b>	<b>w/Masters</b>	<b>w/Doctorate</b>
Step 1 (1-3 years) CEInt Intern	\$44,638	\$234.94	\$45,241	\$46,146
CE001				
Teacher	\$51,821	\$272.74	\$52,423	\$53,328
Step 2 (4-6 years)	\$54,825	\$288.56	\$55,428	\$56,331
Step 3 (7-9 years)	\$57,510	\$302.68	\$58,111	\$59,015
Step 4 (10-12 years)	\$63,285	\$333.08	\$63,884	\$64,788
Step 5 (13-15 years)	\$70,589	\$371.52	\$71,191	\$72,095
Step 6 (16-18 years)	\$73,402	\$386.33	\$74,006	\$74,910
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 six 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 \$ 29.40  
\*ISP not to exceed 1.25 hours per student per week unless approved by the principal

**Substitute Teacher** Daily Rate \$150 for the first three days in assignment; \$165/day thereafter. Less than 50% of assignment--\$26.65 hourly

**Classified**

	<b>Hourly</b>	<b>Calendar</b>
CL102 Instructor	\$ 26.39	190
CL103 Senior Instructional Assistant	\$ 22.17	190
CL104 Instructional Assistant	\$ 17.74	190
CL105 Classroom Helper	\$min wage	as assigned
CL201 Site Office Manager	\$ 22.17	214
CL202 Office Clerk III	\$ 20.01	214
CL203 Office Clerk II	\$ 17.74	190
CL204 Office Clerk I	\$ 14.00	190
CL301 Campus Aide IV	\$ 20.01	208
CL301 Campus Aide III	\$ 17.74	208
CL302 Campus Aide II a/b	\$ 15.52	a=208 / b=190
CL303 Campus Aide I a/b	\$ 14.00	a=208 / b=190
CL304 Student Aide	\$min wage	as assigned

**Substitute Classified** Regular rate for CAR employees for the first five days in assignment; 100% if higher rate thereafter; substitutes earn daily rate 80% of position hourly rate/not less than minimum wage.

**Supplemental Assignments and Achievements**

Category 1: Mock Trial, Yearbook, Coaching	\$500
Category 2: Summer Session	Regular rate
Category 3: Additional assignment (all categories)	Regular rate <small>at discretion of principal/coordinator III</small>
Category 4: Additional credential authorization	\$500 per authorization one-time when awarded
Category 5: Referral of selected staff member	\$250 one-time following placement
Category 6: Bonus for hard-to-fill staff position	\$2,000 one-time max at discretion of principal
Category 7: BTSA Support Provider	Stipend per BTSA contract

*Board approved 5/5/20  
Revised 6/9/20 (added M004)*

RESOLUTION OF CHARTER ACADEMY OF THE REDWOODS  
AUTHORIZING THE USE OF CLASS OF 2020 CLASS FUNDS FOR USE AFTER GRADUATION

RESOLUTION NO. 02-19/20

WHEREAS, Charter Academy of the Redwoods is a non-profit Corporation which operates two schools, *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*, through charters granted by Ukiah Unified School District, and

WHEREAS, Charter Academy has established a class fund for the Class of 2020;

WHEREAS, Charter Academy has established this fund to pay for class approved activities such as the senior trip and class celebrations;

WHEREAS, the senior Class of 2020 has raised all funds in this account through various fundraising activities;

WHEREAS, the COVID 19 closure and health mandates rendered the approved activities not possible during the 19-20 school year;

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of Charter of the Redwoods approves the use of Class of 2020 funds this one time only to be used on class approved activities, such as class celebrations or trips, for the graduated Class of 2020 up until August 18<sup>th</sup>, at which time any remaining funds will be transferred to 20-21 class funds as follows: the first \$750 to Class of 21 fund, if applicable, the second \$750 to Class of 22 fund, and any remaining funds after that would be split evenly among all class funds.

PASSED AND ADOPTED by the Charter Academy of the Redwoods Board of Directors this 9th day of June, 2020, by the following vote:

AYES:

NOES:

ABSENT:

I, Selah Sawyer, Secretary of Charter Academy of the Redwoods, do hereby certify that the foregoing is a full, true and correct copy of the resolution adopted by the Board of Directors at a regularly called and conducted meeting held on said date.

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Secretary of Charter Academy of the Redwoods

