

# *Classical Academy High School*

## *Board of Directors Meeting*



**Monday, May 21, 2018  
3:30 p.m.**

**Classical Academy Online  
355 East Grand Avenue  
Escondido, California 92025**



# THE CLASSICAL ACADEMIES

- ESCONDIDO | VISTA | OCEANSIDE | ONLINE -

## Board of Directors Meeting

**Monday, May 21, 2018 at 3:30 pm**

**Online Café 355 East Grand Avenue, Escondido, CA 92025**

### AGENDA

1. Open Public Meeting with Pledge of Allegiance **3:30 pm**
2. Review and Approval of Past Minutes
  - Meeting of February 13, 2018
3. Correspondence
  - Written
  - Oral – 2 minute maximum per speaker
4. Student Voice: Update from Elliot Pak, ASB Student at CAHS
5. Treasurer's Report
  - Financial Update
  - Review, Discuss, & Approve Budgets for 2018/2019
6. New Business
  - **CAHS/Online Topics:**
    - A. Future Boss Presentation with 2 Online Students
    - B. Local Control & Accountability Plan (LCAP) Presentation
    - C. 2018/2019 Board Calendar for discussion and adoption
    - D. Employee Survey Results Presentation
    - E. School Calendar Discussion and Approval
    - F. CIF Sports Agreement Report for Coastal Academy High
    - G. Classified Compensation Model: Review, Discuss, Approve
    - H. EPA Resolution Requirement for State Reporting
  - **Coastal Academy**
    - A. Charter SELPA Participation Agreement – Vista
    - B. Local Control & Accountability Plan (LCAP) Presentation
    - C. 2018/2019 Board Calendar for discussion and adoption
    - D. Employee Survey Results Presentation
    - E. School Calendar Discussion and Approval
    - F. CIF Sports Agreement Report for Coastal Academy High
    - G. Classified Compensation Model: Review, Discuss, Approve
    - H. EPA Resolution Requirement for State Reporting
  - **The Classical Academy**
    - A. Local Control & Accountability Plan (LCAP) Presentation
    - B. 2018/2019 Board Calendar for discussion and adoption
    - C. Employee Survey Results Presentation
    - D. School Calendar Discussion and Approval

***"Partnering With Parents For Quality Education"***

- E. Classified Compensation Model: Review, Discuss, Approve
  - F. EPA Resolution Requirement for State Reporting
7. Old Business
- **CAHS/Online**
    - A. Enrollment Update
  - **Coastal Academy**
    - A. Enrollment Update
    - B. Classical Academy, Vista Charter Appeal Update
  - **The Classical Academy**
    - A. Enrollment Update
8. Adjournment of Public Meeting
9. Executive Session (Closed Meeting) **5:30 pm**
- Coastal High Real Estate Update
10. Reports from Executive Session
11. Adjournment - Next meeting Tuesday, September 11, 2018

***“Partnering With Parents For Quality Education”***

***A California Public Charter School Serving North County San Diego Since 1999  
Accredited by the Schools Commission of the Western Association of Schools and Colleges WASC***



# CLASSICAL ACADEMY

-HIGH SCHOOL-

BOARD OF DIRECTORS			
Date	February 13, 2018	Call to Order	4:39 PM
Board Members Present:	Patricia Huerta, Paul Donovan, Mark Donar, Cameron Curry		
Board Members Absent:	Mark Reardon		
Staff Members Present:	Sandra Reeve, Chris Thibodeau, Sonia Ryan		
Note taker:	Karen Namy		

## Agenda for February 13, 2018

Report on Executive Session (Closed Meeting)
No Report Given

## Review and Approval of Past Minutes for December 12, 2017

Motion	Moved	Second	Vote	Passed	Denied
Motion to approve past meeting minutes as presented.	Patricia Huerta	Mark Donar	5-0	✓	

## Correspondence

Written: None Presented  
Oral: None Presented

## Student Voice

## Treasurer's Report

**Treasurer's Report, Sandra Reeve and Chris Thibodeau**  
Sandra and Chris provided the board with a financial updated for all the schools along with a Recap of all sites 2<sup>nd</sup> Interim vs 1<sup>st</sup> Interim.

Motion	Moved	Second	Vote	Passed	Denied
Motion to approve financial report as presented.	Mark Donar	Patricia Huerta	4-0	✓	

## New Business

**Add Signer to Bank and Treasury Accounts**

Motion	Moved	Second	Vote	Passed	Abstained
Motion to add Chris Thibodeau as a signer to Pacific Western Bank Account and County Treasury Account.	Mark Donar	Paul Donovan	4-0	✓	Mark Reardon





# CLASSICAL ACADEMY

## -HIGH SCHOOL-

### **Solar Contract Discussion, Russell Grant, Director of Operations**

Russell presented the board with a report regarding the ECAA Loan Supporting Solar installation at CAHS. As part of an effort to reduce operations cost at CAHS, the Operation Team is working to secure financing for a solar power generation system in the range of \$400K. Russell presented a possible solution to financing the project by utilizing a state loan program through ECAA, which provides an interest free loan for energy conservation projects. He is asking the Board to review the documents and provide permission to apply and secure necessary funds through the ECAA loan program.

Motion	Moved	Second	Vote	Passed	Denied
Motion to enter into a resolution to allow the Operation Team to move forward and apply for the loan.	Paul Donovan	Patricia Huerta	4-0	✓	

### **Title IX Policy Discussion, Jared Baez, Director of Safety and Security**

Jared defined Title IX and presented the Board with a draft of the policy and procedures.

Motion	Moved	Second	Vote	Passed	Abstained
Motion to accept the information as presented.	Patricia Huerta	Mark Donar	4-0	✓	Mark Reardon

### **Conflict of Interest Form, Cameron Curry**

Cameron presented the Conflict of Interest form to the Board for their approval.

Motion	Moved	Second	Vote	Passed	Abstained
Motion to accept the Conflict of Interest Policy as presented.	Mark Donar	Paul Donovan	4-0	✓	Mark Reardon

### **SELPA Participation Agreement, Cori Coffey, Director of Special Education**

Motion	Moved	Second	Vote	Passed	Denied
Motion to accept the resolution as presented.	Patricia Huerta	Mark Donar	5-0	✓	

### **Old Business**

#### **Enrollment Update, Cameron Curry**

Cameron reported 42 students over budget.

### **Adjournment**

4:58 PM Meeting Adjourned

Next Meeting is scheduled for Tuesday, May 22, 2018 at 3:30 PM at Escondido Online location.



# THE CLASSICAL ACADEMIES

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**DRAFT**

**DRAFT**

## *The Role of the School Board:*

- We are a policy making board overseeing the charter school.
- We provide leadership in reviewing and creating policy and procedures to support the charter school.
- We provide leadership in overseeing the academic and financial programs for the charter school.
- We provide leadership and feedback for the Executive Director in his role to lead the charter school.

## Governing Board Calendar

**2018-2019**

### **Escondido K-12**

355 East Valley Parkway  
Escondido, CA 92025  
760-546-0101

Tuesday, September 11, 2018  
\*Tuesday, December 11, 2018  
\*Tuesday, February 12, 2019  
Tuesday, May 21, 2019

### **Oceanside K-12**

4096 Calle Platino  
Oceanside, CA 92056  
760-631-4020

+ Tuesday, September 11, 2018  
Tuesday, December 11, 2018  
Tuesday, February 12, 2019  
+Tuesday, May 21, 2019

The meeting dates are subject to change, but prior notice will be given to the Board and to the public in the event that this happens. Meetings start at 3:30 p.m. unless otherwise noted in a school communication.

**\*December and February meetings will be held in Oceanside at Coastal Academy located 4096 Calle Platino, Oceanside, California 92056.**

**+September and May meetings are held at the Online Café located at 355 East Valley Parkway, Escondido, California 92025.**

If you should have any questions or require additional information, please contact the school and ask to speak with Cameron Curry, the Executive Director.

**Escondido, Vista, & Oceanside 760-546-0101  
[www.ClassicalAcademy.com](http://www.ClassicalAcademy.com)**



THE CLASSICAL ACADEMIES

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2017/2018

Annual Employee Survey Results

Graphs Only

April 2018

# Employee Survey Summary Results 2018

472 employees (371 responses)

79% Response Rate

Respondents working here less than 7 years:

72%

## Common themes:

- Pay 10 times
- Salary 17 times
- Compensation 2 times
- Benefits 19 times
- Blessed 7 times
- Love 70 times
- Grateful 7 times
- Retirement 4 times
- CALPERS 6 times
- CALSTRS 4 times
- Positive 14 times
- Amazing 20 times
- Wonderful 18 times
- Proud 11 times
- Marcy 3 times
- Dana 7 times
- Kirstin 3 times
- Jennifer 1 time
- Stacey 4 times
- Samantha 1 time
- Sandra 1 time
- Cori 1 time

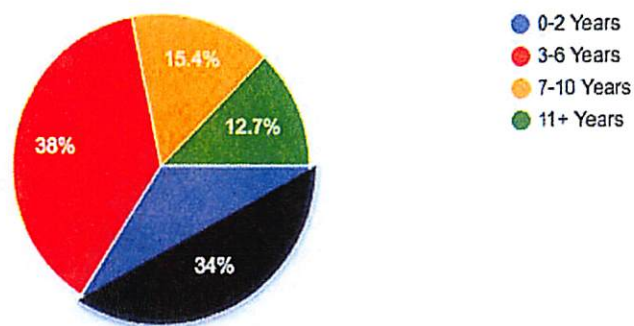
- |     |  |       |
|-----|--|-------|
| 1.  | Interesting and rewarding work:            | 97%   |
| 2.  | Good job personalizing education:          | 95.1% |
| 3.  | Respect and trust my supervisor:           | 94.3% |
| 4.  | I love to tell people where I work:        | 94.3% |
| 5.  | Good job partnering with parents:          | 94.1% |
| 6.  | Supervisor support work life balance:      | 92.4% |
| 7.  | Supervisor demonstrates personal interest: | 90.3% |
| 8.  | Values and recognizes the work I do:       | 90.3% |
| 9.  | I am clear on company direction/goals:     | 88.1% |
| 10. | I have a voice in decision-making:         | 87.6% |
| 11. | Morale is high:                            | 86.5% |



# 2018 Annual Employee Survey Results

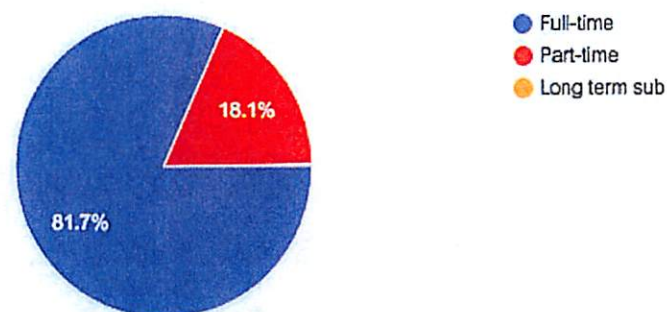
How long have you been working for the Classical Academies?

371 responses



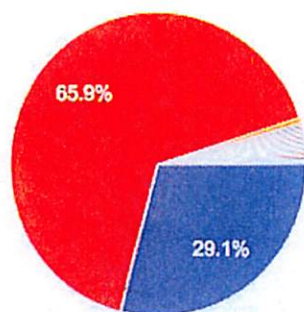
Are you a full-time or part-time employee?

371 responses



## What is your primary role classification?

364 responses

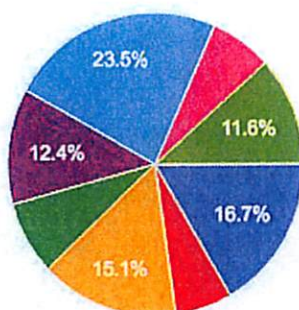


- Classified
- Credentialed
- Administrative
- Student Supervisor
- Clectives and lab teacher
- Assistant
- Administration
- Student supervisor

1/3

## On what campus do you work primarily?

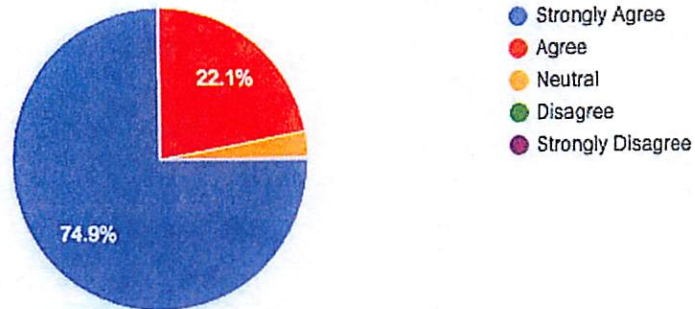
371 responses



- The Classical Academy (Bear Valley)
- Classical Academy Middle School
- Classical Academy High School
- Classical Academy Online
- Classical Academy Vista
- Coastal Academy
- Coastal Academy High School
- I am part of the Academies Team (HR, Technology, SPED Office, Operations, Finance, Curriculum, D...)

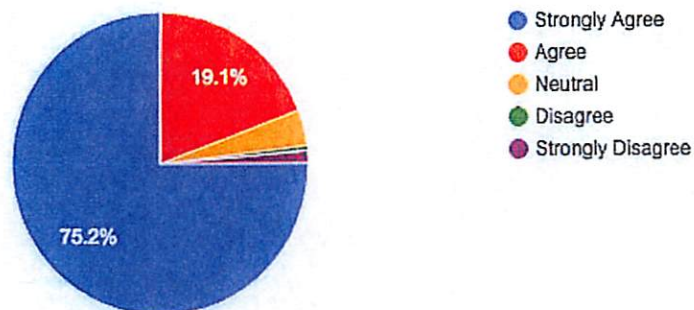
**I have interesting work I am proud of.**

371 responses



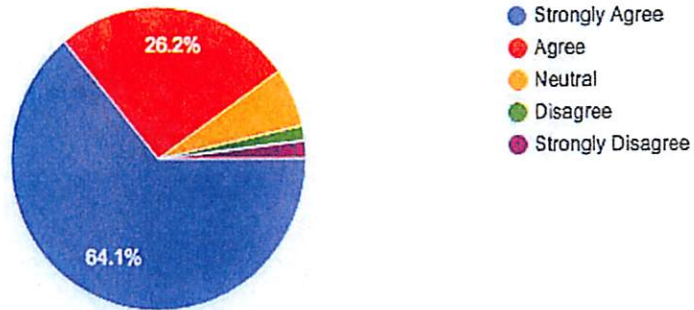
**I respect and trust my supervisor (the person who is responsible for your annual performance review).**

371 responses



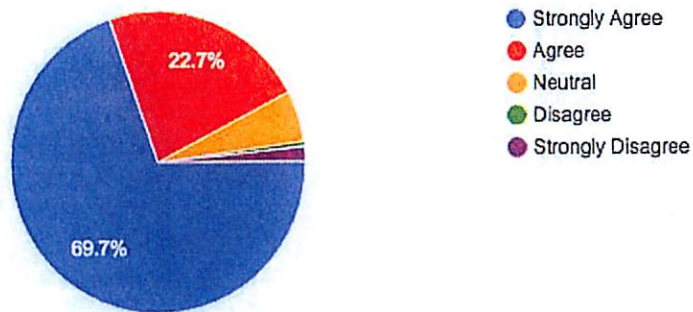
**My supervisor has demonstrated a personal interest in my growth and development.**

370 responses



**My supervisor supports my efforts to balance my work and personal life.**

370 responses





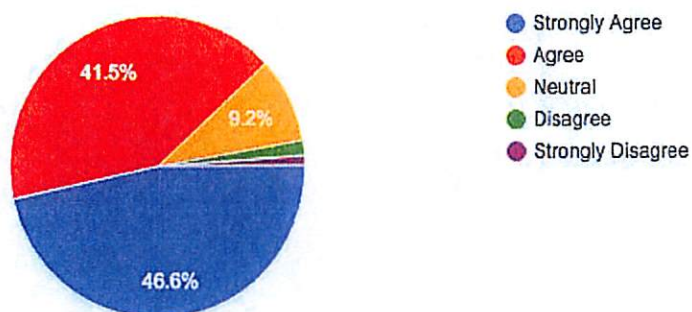
I have a voice in decisions that affect my work.

370 responses



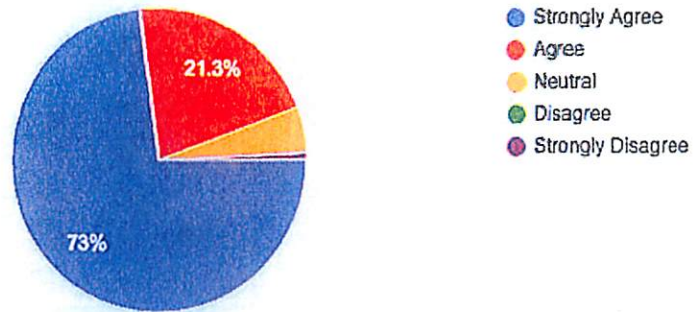
I am clear on the company's goals and future direction.

371 responses

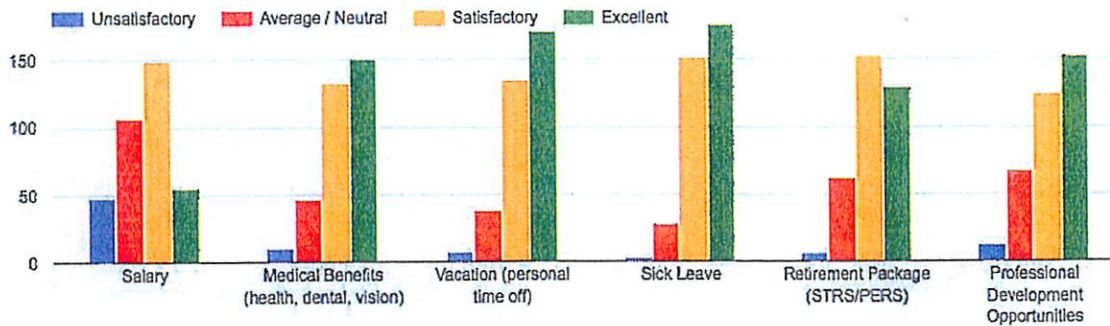


## I love to tell people I work for the Classical Academies.

3/1 responses

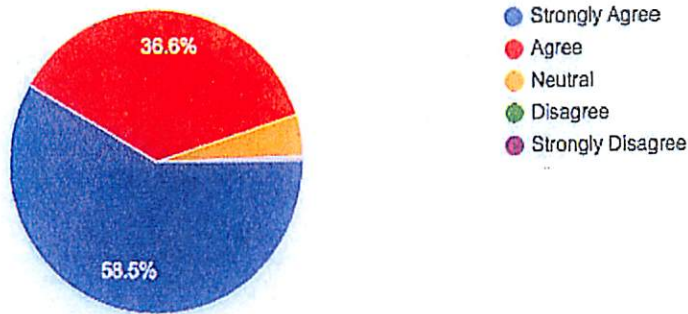


## Please rate the following aspects of your compensation package:



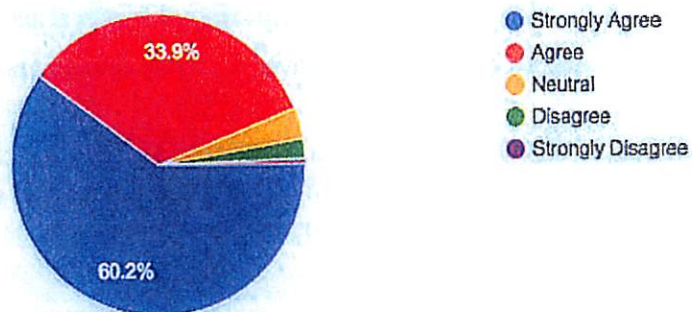
The Classical Academies does a good job personalizing the education of each student.

369 responses



The Classical Academies does a good job "Partnering with Parents" in the education of their children.

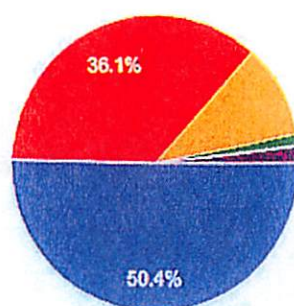
369 responses



1. Partnering is what we strive to excel in.
2. Partnering with parents is key to the success of the school.

Morale is high at my site / department.

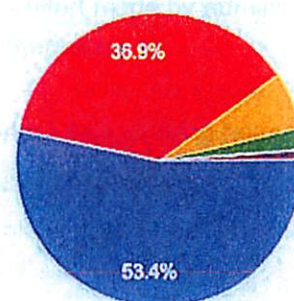
371 responses



- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree

The Classical Academies values and recognizes the work I do and encourages me to continually improve.

371 responses



- Strongly Agree
- Agree
- Neutral
- Disagree
- Strongly Disagree





# THE CLASSICAL ACADEMIES

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## 2019-2020 School Year

July 2019						
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August 2019						
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September 2019						
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November 2019						
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January 2020						
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-  - End of units for K-8
-  - School breaks all campuses closed
-  - First & last day of school
-  - End of quarters for 9-12





# THE CLASSICAL ACADEMIES

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## 2020-2021 School Year

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- End of units for K-8
- School breaks all campuses closed
- First & last day of school
- End of quarters for 9-12





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- End of units for K-8
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# THE CLASSICAL ACADEMIES

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## Board Report

### CIFSDS Athletic Transfers between: Classical Academy High & Coastal Academy High

#### Background:

Classical Academy High School and Coastal Academy High School have been using a multi-school agreement during the 2017-2018 school year. With this agreement students from Coastal Academy High were able to participate on CIF athletic teams hosted by Classical Academy High. With the launch of the 2018-2019 school year, Coastal Academy High will become a CIF San Diego Section (CIFSDS) member school. With both schools being members of CIFSDS, students will only be allowed to participate on teams for the particular school for which they are enrolled.

#### Report:

CIFSDS rules do not typically allow students to transfer from one school to another without having a "sit out" period, except in specific cases where the family moves. With the launch of CIF sports at Coastal Academy High, we would like to have a board approved policy that allows students to transfer from one school to the other for one year only without being affected by the CIF sit out period. CIF has recommended that our school board adopt this policy and that they will honor it for the next school year only (2018-2019)

#### For Example:

Student A has been a Coastal Academy High student playing on the Classical Academy High football team. This student wants to enroll at Classical Academy High for next year in order to remain on the football team but does not want to go through the CIF sit out period. This policy would allow Student A to enroll at Classical Academy High and play football without a sit out period.

Student B has been a Classical Academy High student playing on the Classical Academy High baseball team. This student wants to enroll at Coastal Academy High for next year to play on their new CIF baseball team. This policy would allow Student B to enroll at Coastal Academy High and play on their baseball team without a sit out period.





# THE CLASSICAL ACADEMIES

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## Action Required by the Board:

The Board needs to take action and adopt this policy in order to allow students a one year transfer exception between Classical Academy High and Coastal Academy High.

The Board has determined that Coastal Academy High School, who formerly had in place a multi-school agreement with Classical Academy High School, will become a CIFSDS member school in the 2018-2019 school year. Upon acceptance of Coastal Academy High School as a CIFSDS member, the CIFSDS will grant one-time unlimited eligibility for students who choose to transfer from Classical Academy High to Coastal Academy High or from Coastal Academy High to Classical Academy High, through CIF Bylaw 207B.(5) i., Board of Education Ruling, for the 2018-2019 school year only.

Any student who transfers to Coastal Academy High from Classical Academy High or from Classical Academy High to Coastal Academy High after the 2018-2019 school year or, any student who returns to Classical Academy High after transferring to Coastal Academy High (or vice versa), will be considered a transfer student by CIF definition and may have eligibility restrictions.

Dana Moen  
Principal

Cameron Curry  
Executive Director

April 30, 2018



# THE CLASSICAL ACADEMIES

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## Board Report Classified Compensation Model

### **Background:**

The Classical Academies has been in need of a salary scale for all classified employees in order to comply with California Public Employers Retirement System (CalPERS) requirements. The strong desire was to create a structure with specific boundaries by which classified positions could be evaluated and employees paid equitably. This need was intensified by multiple budgets within the organization and the appeal to have consistency across campuses, and further fueled by amendments to the California Equal Pay Act.

A committee of seven employees was assembled, including the Director of Human Resources, who served as chair. The team consisted of TCA veterans selected in order to represent as many employee classifications as possible. The participants held various positions in the organization and had experience in different departments and sites over the course of their employment. The Classified Compensation Committee (CCC) first met in September of 2016 and most recently reconvened April 2018.

The CCC first established criteria by which each job description can be measured. Falling into two basic categories of job prerequisites and job parameters, the benchmarks include experience, education, skill, school setting experience, management, responsibility/discretion, student interaction, employee support, confidentiality and job complexity.

The team members each did his/her research regarding positions and compensation at other organizations. Each member was asked to bring and share findings from other institutions including charter schools, school districts, non-profit sectors, Southern California organizations, and any other institutions he/she found relevant.

### **Report:**

The Classified Compensation Committee is proposing a simple matrix for classified non-exempt (hourly) employees. The model includes four tables to adjust for the scheduled minimum wage increases in California over the next four years.

Job description reconciliations were assessed against current classified employee titles. Analysis of current rates was done conservatively, based on full time status. It has



# THE CLASSICAL ACADEMIES

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revealed that the approximate cost of wage adjustments to implement the model for the 2018-2019 fiscal year are as follows:

- The Classical Academy: \$15,000
- Coastal Academy: \$7,000
- Classical Academy High School: \$23,000

In order to have an established guideline for all employee pay, Human Resources is also proposing salary ranges for classified exempt employees to be implemented for the 2018-19 fiscal year. Ranges are based on published local charter school pay.

The starting rate of the first category represents exemption threshold based on 2019 minimum wage. It will need to be increased accordingly each year until it hits \$62,400 in 2022. The second category is established for cabinet level directors and may consist of some credentialed team members. Adjusting current salaries to the proposed ranges would have a financial impact of \$22,400 to the budget.

## **Action Required by the Board:**

The Board is asked to review, discuss, and approved the proposed compensation model for classified job descriptions and team members.

Melissa Morey  
Director of Human Resources

Cameron Curry  
Executive Director

May 2, 2018





# THE CLASSICAL ACADEMIES

-Human Resources-

124 E. Pennsylvania Ave, Escondido, CA 92025  
www.classicalacademy.com  
760.520.6715

2018- 19	BAND	RATE RANGE	2019- 20	BAND	RATE RANGE
	1	12.00- 16.00		1	13.00- 17.00
	2	13.50- 17.50		2	14.50- 18.50
	3	15.00- 19.00		3	16.00- 20.00
	4	15.50- 20.00		4	16.50- 21.00
	5	16.50- 22.00		5	17.50- 23.00
	6	17.50- 23.00		6	18.50- 24.00
	7	19.00- 25.00		7	20.00- 26.00
	8	20.50- 26.00		8	21.50- 27.00
	1a	14.00- 18.00		1a	15.00- 19.00
	2a	15.50- 19.50		2a	16.50- 20.50
	3a	17.00- 21.00		3a	18.00- 22.00
	4a	17.50- 22.00		4a	18.50- 23.00
	5a	18.50- 24.00		5a	19.50- 25.00
	6a	19.50- 25.00		6a	20.50- 26.00
	7a	21.00- 27.00		7a	22.00- 28.00
	8a	22.50- 28.00		8a	23.50- 29.00
2020- 21	BAND	RATE RANGE	2021- 22	BAND	RATE RANGE
	1	14.00- 18.00		1	15.00- 19.00
	2	15.50- 19.50		2	16.50- 20.50
	3	17.00- 21.00		3	18.00- 22.00
	4	17.50- 22.00		4	18.50- 23.00
	5	18.50- 24.00		5	19.50- 25.00
	6	19.50- 25.00		6	20.50- 26.00
	7	21.00- 27.00		7	22.00- 28.00
	8	22.50- 28.00		8	23.50- 29.00
	1a	16.00- 20.00		1a	17.00- 21.00
	2a	17.50- 21.50		2a	18.50- 22.50
	3a	19.00- 23.00		3a	20.00- 24.00
	4a	19.50- 24.00		4a	20.50- 25.00
	5a	20.50- 26.00		5a	21.50- 27.00
	6a	21.50- 27.00		6a	22.50- 28.00

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# THE CLASSICAL ACADEMIES

## -Human Resources-

124 E. Pennsylvania Ave, Escondido, CA 92025  
www.classicalacademy.com  
760.520.6715

7a 23.00- 29.00

8a 24.50- 30.00

7a 24.00- 30.00

8a 25.50- 31.00

Exempt Manager/ Director I: \$49,920- \$90,000

Exempt Director II: \$90,000- \$160,000

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## Enrollment – May 1, 2018

Enrollment Period-	1-May	
Grades	ECC	CAHS
TK	0	0
K	0	0
1	0	0
2	0	0
3	0	0
4	0	0
5	0	0
6	0	0
7	0	0
8	0	0
9	92	226
10	78	229
11	98	210
12	55	190
Total	323	855
Adopted Budget	325	828
Variance	-2	27



**CLASSICAL ACADEMY**  
— **HIGH SCHOOL** —

2018-2019  
PROPOSED BUDGET  
& NARRATIVE

MAY 21, 2018

CAMERON CURRY  
EXECUTIVE DIRECTOR

# **Classical Academy High School**

## **2018-2019 Budget Narrative**

The Classical Academy High School has completed its twelfth year of operation and continues to grow as an organization. This document and attachments are for the Governing Board to review, make suggested changes, and approve based on their knowledge of the organization, staff, and the high school student community that we will serve.

This document will explain in greater detail the items budgeted, areas of concern, and items needed to sustain the growth of the charter school.

As an overview, the budget is annually developed by the Director of Finance and Comptroller working with key administration to define costs and identify needs that the organization will have for the next year. Once this initial phase is completed, the draft budget and item detail is given to the Executive Director for review and determine priorities prior to Board review and approval. The Executive Director may add or delete items prior to the draft budget being presented to the Board for review.

This attached narrative includes detail in the following categories:

1. Revenue
2. Expense Detail in the area of:
  - Personnel
  - Travel
  - Supplies
  - Curriculum
  - Other Expenses
  - Districts Buffer
  - Fringe Benefits
  - Furniture & Equipment
  - Consultants
  - Facilities
  - Total Expenses
  - Revenue to Expenses

As you review this document, feel free to write in the margins your questions, comments, or concerns. If you need to, please include your comments on a separate sheet of paper to discuss prior to adoption at our Board meeting on Monday, May 21, 2018. With the support of the Director of Finance and Comptroller, I am confident that our spending plan is solid and it will serve the needs of the organization.

Working within the regulations and requirements imposed upon us by Senate Bill 740, we have incorporated the necessary expenses for certificated salaries and benefits to ensure 100% level funding.

At the June 2017 meeting of the Advisory Commission for Charter Schools the commission voted unanimously to grant the Classical Academy High School a 2-year funding waiver. This waiver will provide the school 100% funding through fiscal year-end 2019. In working with the California Department of Education (CDE), they are unclear as to the implications of not hitting the benchmarks for charter schools even with a waiver in place. With this information we plan to

continue to hit the benchmarks of spending 40% on certificated salaries and benefits.

On April 21, 2015 the Escondido Union High School District renewed our charter for another five years, through June 30, 2020. We appreciate the District's support of our charter with this renewal.

With every year, we are creating a plan that is the basis for beginning a new school year at the Classical Academy High School. We will be making adjustments to this document throughout the school year to ensure that spending does not exceed revenues.

If you have questions or require additional information please feel free to contact me directly prior to our meeting.

A handwritten signature in black ink, appearing to read "CM Curry", with a long, sweeping horizontal line extending from the end of the name.

Cameron Curry  
Executive Director



## **Budget Detail 2018-2019**

### **Revenue**

---

#### **Average Daily Attendance (ADA) - \$10,890,363**

Revenue is generated in several ways for the Classical Academy High School. The most important revenue component to our program is the Average Daily Attendance (ADA). These dollars are generated from each student that attends the charter school. The revenue average limit is:

- Children 9<sup>th</sup> thru 12<sup>th</sup> grade                      \$9,474 per student

The funding level is based on projections published by the California Department of Education (CDE) P-1 recertification with Education Protection Act (EPA) estimates included; we are using the most conservative projections in our spending plan.

Using these figures, based on our current enrollment and applications that we have processed to date, we are projecting to serve 1,210 students in our fall program. We have two 9-12 programs, studio and on-line, serving students in Escondido.

We have budgeted the ADA revenue for the 2018-2019 school year at 95% of enrollment. We know from experience that student ADA increases as families connect and stay with our program throughout the school year.

Using this formula of a 95% rate of return the ADA per students we should anticipate will be:

- Children 9<sup>th</sup> thru 12<sup>th</sup> grade                      \$9,000 per student

ADA is provided to the school in two major components. The first is *state apportionment*, and the second is *local in-lieu property tax*. These funds make up the ADA apportionment that the charter school receives. Beginning in 2012-2013 with the passage of Prop 30-Education Protection Act (EPA), education agencies received about 40% of sales tax revenues.

Beginning in 2013-2014 we no longer receive Categorical Block Grant funding, instead there is a new funding calculation known as the Local Control Funding Formula (LCFF) that will equalize the funding a charter school and district receives. Based on Governor Jerry Brown's budget proposal for the fiscal year 2018-2019, LCFF funding will achieve 100% equalization.

**Lottery Income – \$229,246**

As in every public school, our charter will receive a portion of dollars collected from the sale of lottery tickets in California; we should anticipate \$194.00 per student in lottery funding. These dollars are both restricted and unrestricted funds.

**Special Education Income – \$1,372,461**

In 2014-2015 Classical Academy High School has taken on the role and responsibly of running its own Special Education department with the support of the El Dorado County Office of Education SELPA. These dollars are restricted funds to be used only to support students with Special Education needs only. It is anticipated this year there will be an encroachment of \$495,110 that is over and above the revenue we receive to provide vital support services to students.

**Musical Theatre Income - \$33,000**

We had a successful year within our Music Department. We currently offer, choir, band, and musical theatre. We see this program creating a steady revenue stream for the charter school as we expend the services and program to our students. The projected dollars will be generated from sales of tickets, and donations to our musical program.

**Robotics - \$21,000**

For the past nine years we have incorporated the Robotics Program into our curriculum. This team has been competing and has won awards, and has secured donations from local companies and a grant from NASA.

**Interest Income - \$8,000**

Having our funds secured in interest bearing accounts, we anticipate a small portion of interest during the year. Running a very conservative program, our dollars are not held in these accounts for a great deal of time before being transferred from the County Treasurer to our local bank and then expended on budgeted items to support the charter school.

**Rentals and Leases - \$87,000**

Other sources of income include property rentals, one house \$17,400, and leasing facilities \$69,600, Caiman Hall.

**Other Local Income - \$15,909**

Other income includes grant funds, yearbook sales, art, athletics, field trips, prom, testing reimbursement, donation from NCEF, and miscellaneous income.

**Total revenue projected for the 2018-2019 school year is \$12,656,978.**

## **Expenses**

---

### **A. Salaries - \$6,213,250**

In reviewing the personnel for Classical Academy High School for the 2018-2019 school year, we have a total of **109.72 FTE's**. These positions are:

**Classified:                      37.82 Positions      Certificated:                      71.90 Positions**

In evaluating each certificated staff position for 2018-2019, we have added 7.63 new certificated positions based on growth, and adjusted salaries based on the certificated salary schedule. This change will improve the organization's requirement of SB740.

#### **Classified Management:**

The Executive Director provides organizational management with oversight of The Classical Academy High School and two other schools, which includes human resources, finance, technology, operations, and community development. No salaries for classified management is budget as the salaries are picked up by The Classical Academy and The Coastal Academy.

#### **Classified Support:**

It is the desire of the organization to reward the classified team with an increase annually. In years past we have gone for a time without that increase and in others it has been as high as 5%. Last year there was a 3% increase planned and paid. This year we have not included that increase and will closely look at where we are financially as an organization in early July to make a determination. It is our desire to reward great employees for their work, and if we can make it happen, we will. In the event that dollars are available, a report will be brought to the Board in September for review and discussion to ensure that leadership is aware of our compensation planning an implementation.

#### **Certificated Positions:**

To reach the SB740 threshold for expending 40% on certificated salary and benefits, the school may need to spend additional dollars during the 2018-2019 school year. With our waiver for full funding in place from the CDE, we will still need to plan on hitting these benchmarks since it is unclear in the state regulations as to what happens to a school with a waiver that does not meet the requirements for SB740.

Salary expenses for classified and certificated positions are **50.27%** of the operating budget for Classical Academy High School.

## **B. Benefits - \$2,291,926**

Classical Academy High School provides a benefits package that is available to fulltime employees that includes medical, dental, and vision. If they already have insurance through a spouse or family member, they can take a prorated stipend valued in cash. Due to the Affordable Care Act, signed into law March 23, 2010, we have budgeted a 20% increase to benefit cost.

Medicare and \*Social Security, are shared cost between employee and employer, unemployment, and workers' compensation are paid by the employer. Credentialed teachers contribute monthly to the State Teachers Retirement System (STRS), whereas classified team members contribute to the Public Employee Retirement System (PERS).

\*Only classified employees pay social security.

Classical Academy High School has provided an employer match to the employee contribution into the Public Employee Retirement System (PERS). Last year the contribution rate was 15.531%. The contribution rate for 2018-2019 is estimated at 18.062%. Under the PERS Board policy, the contributions of the school's plan have been increased to ensure the payment is at least equal to that required to amortize the total projected unfunded liability as of June 30, 2006, over 30 years. The un-funded ratio for school plans is lower, mainly due to the investment loss and, in some cases, demographic changes. In particular, all state and school plans are now less than 100% funded.

The greatest decreases in funded ratios that occurred in the school plan were due to higher liability losses than other plans. Any further market value losses will translate into the same negative return on the actuarial value of assets and higher employer rates.

For our certificated staff members we provide an employer match to the State Teachers Retirement System (STRS). Last year the contribution rate was 14.43%. The contribution rate for 2018-2019 is estimated at 16.28%. Like PERS, all state and school plans are now less than 100% funded, therefore, we can expect annual increases in STRS for the next few years, or until fully funded.

Additional company paid benefits are, Chiropractic, Life and Disability insurance.

Workers' Compensation is budgeted at a rate of \$1.11 per \$100 of payroll. As with our other insurances, workers' compensation is available to the school through our association with the Joint Powers Authority (JPA) with the San Diego Office of Education. This amount is included in the benefit total.

Fringe benefits for classified and certificated employees are **18.54%** of the operating budget for the Classical Academy High School.

With the passage and implementation of Senate Bill 740, Classical Academy High School is required by law to spend 40% of federal, state and local in-lieu property tax revenues on certificated salaries and benefits, effective December 2005. For the 2017-2018 school year the charter school is on target to meet the pre-established benchmark. Should we fail to meet this state requirement for independent study charter schools, our program would dramatically change due to lack of funding.

Having this requirement “over our heads” is a constant reminder of the lack of freedom that charter schools offering independent study are having in spending funds on projects and priorities that they deem as important to their specific school. In this year’s budget, we have made the appropriate adjustments to meet the SB740 requirements for full funding.

These amounts will be verified and recorded and used in the funding determination process for the charter school with the California Department of Education.

#### **C. Travel - \$52,736**

In-state travel is budgeted to cover the cost of driving trips throughout the year. We have the opportunity to travel in and out of San Diego County to attend meetings, seminars, and trainings that benefit the charter school. Mileage is reimbursable at \$0.545 per mile.

Travel is **0.43%** of the operating budget for the charter school.

#### **D. Furniture / Equipment - \$24,000**

We anticipate upgrading or adding some furniture for the coming school year as needed. Items include student tables and chairs for the classrooms, and computers per the new technology program developed for 2018-2019.

Equipment and furniture is **0.19%** of the operating budget for the charter school.

#### **E. Supplies – \$315,337**

The supply requirements for Classical Academy High School are minimal, but a vital expense to the ongoing operations. We have budgeted for instructional supplies and office supplies, and special programs such as Robotics. Supplies are typically copy paper, pencils, ink cartridges, and miscellaneous office or classroom items.

Supplies are **2.55%** of the operating budget for the charter school.



#### **F. Consultants - \$228,883**

For the 2018-2019 school year consultant cost are needed for the school and the special education program to expend additional dollars on instructional services as required by SB740.

Consultants are **1.85%** of the operating budget for the charter school.

#### **G. Curriculum - \$71,350**

Curriculum is budgeted based on purchasing trends over the past years, textbooks, science materials, etc. Parents will have access to purchase non-sectarian materials that meet the needs of their individual child, based on the discretion of their assigned teacher. This system allows us to enhance the Personalized Learning educational program for each student that we serve.

Curriculum is **0.58%** of the operating budget for the charter school.

#### **H. Facilities - \$878,173**

To operate the charter school, facilities, janitorial, maintenance, improvements, and utilities are required to sustain our program. Rates quoted for each facility is based on leases or loans that we have obtained for each.

In September 2014 we opened our newly constructed facility in Escondido, this new \$25M construction was funded with private bonds, see discussion below.

Maintenance, janitorial, and utilities are projections that are based on last year's actual expenses.

Facilities are **7.10%** of the operating budget for charter school.

#### **I. Other - \$992,464**

Several items make up this category of expenses.

**\$7,320**      **Accounting services** are currently being contracted with Vander Spek & Howerzyl. On a monthly basis they provide the services of bank statement reconciliation, financial auditing, and month-end financial reporting. We have found this resource vital to our accountability in financial reporting for the school.

Our Financial Services Department currently provides the support for The Classical Academy, Coastal Academy, and Classical Academy High School for

budgeting, payroll, attendance, accounts payable and accounts receivable. We have found that this sharing of resources works very effectively in meeting the needs of the organization and in keeping our accounting costs lower for all the schools. This plan is also a benefit when it comes to our annual auditing, since the school's financial records are kept in one office.

**\$10,995     *Audit expenses*** are booked at \$10,995 for a complete independent program audit. We have a contract with SquarMilner Financial Services for this service. Their team will once again evaluate our financials and operations to give us recommendations and suggestions on how we need to improve in the financial reporting for the charter school. The pre-audit is scheduled for May 2018, and the final audit is scheduled for October 2018.

**\$90,585     *Communications*** is a combination of local, long distance telephone service, fax, Internet and cellular telephone, and postage expense. All of these items are an integral part of the operation of the charter school.

**\$63,067     *Insurance*** is a fundamental cost for Classical Academy High School. Our insurance vendor is the Joint Powers Authority (JPA) with the San Diego County Office of Education. This insurance covers the charter school with the required \$1 million dollar policy that is required by the approved charter document. Insurance that is included in this cost is:

- Directors and Officers
- Blanket Insurance – Real & Personal Property
- Auto Physical Damage
- Comprehensive General Liability & Wrongful Acts
- Employee Benefits Administration
- Comprehensive General & Auto Liability
- Uninsured & Underinsured Motorist Protection
- Commercial Crime
- Electronic Data Processing
- Volunteers Coverage

**\$25,261     *Membership Fees*** for the Classical Academy High School include membership to the California Charter School Association (CCSA). We will also utilize and join other educational based programs that will benefit the charter school.

**\$4,299     *STRS and PERS Processing*** is budgeted to cover the cost of having the San Diego County Office of Education (SDCOE) report our employee STRS and PERS retirement contributions. The school is not allowed to report directly to STRS or PERS and contracts with SDCOE for this service.

**\$791,117** *Other Operational Expenses* includes depreciation expense, software, miscellaneous expenses, and all other expenses not included in this narrative.

Other expenses are **8.95%** of the operating budget for the charter school.

**J. \$1,293,780** *Other Outgo-School Bond* on September 12, 2013 we closed escrow on a new school construction bond for \$25M. Effective December 28, 2017, the bond was refinanced for \$28.8M. Although the long-term debt increased, we expect a reduction of overall interest expense in excess of \$1M due a decrease in the interest rate over the life of the bonds. The first debt service payment for the new bond issuance was due in March 2018, to be paid from bond reserve funds. All future payments will be paid by the Classical Academy High School's apportionments generated by students served by the program's ADA, and shared with The Classical Academy.

Other Outgo is **10.47%** of the operating budget for the charter school.

If our projected enrollment increases, we will be able to increase the bottom line, and not have to tap into reserves, however, if enrollment decreases then we may need to exercise the option at the Board's discretion, to make mid-year staffing adjustments. We will review these options in the Fall, when we will complete the P-1 ADA report in December 2018.

Total expenses for Classical Academy High School are budgeted at **\$12,361,899** for the 2018-2019 school year.

In our desire to be fiscally responsible, we would like to keep a 3% district buffer from prior year in reserves for the charter school. Maintaining a 3% reserve is not a requirement of the charter, however, we will set our goals at 3%, as we feel it helps to plan for economic uncertainties.

Thank you for reviewing this spending plan and narrative. Please be ready to discuss this document and attachments at our upcoming scheduled Board meeting on Monday, May 21, 2018. If you have questions prior to the meeting please feel free to contact Cameron Curry at 760-520-6687.



**Classical Academy High School, Inc.**  
**Financial Statements**  
**March 31, 2018**



## **Accountant's Compilation Report**

To the Board of Directors of  
Classical Academy High School, Inc.  
Escondido, California

Management is responsible for the accompanying financial statements of Classical Academy High School, Inc. (a nonprofit organization), which comprise the balance sheet as of March 31, 2018, and the related statements of income for the month then ended, and year to date, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Please note: The ADA income and salary expenses have not been allocated to the correct periods at this point.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures and statement were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



April 20, 2018

**Classical Academy High School, Inc.**  
**Balance Sheet**  
as of March 31, 2018

		<u>Mar 18</u>
<b>ASSETS</b>		
Current Assets		
Checking/Savngs		
Cash in County Treasury	9110	925,021.66
Cash CAHS-PWB-Pacific Western Bank	9121	703,487.19
Petty Cash	9131	<u>1,200.00</u>
Total Checking/Savngs		1,629,708.85
Other Current Assets		
WR-Capital Maintenance Fund	9135-10	241,049.69
Prepaid Expenditures	9330	23,552.08
Prepaid Insurance	9331	115,994.56
Security Deposit (Rent)	9332	<u>46,387.10</u>
Total Other Current Assets		<u>426,983.43</u>
Total Current Assets		2,056,692.28
Fixed Assets		
Building Improvements-CAHS Only	9434	457,763.55
Leashold Improvement-Other Sites	9436	190,628.94
Accum Depreciation - LH	9437	(50,545.44)
Equipment	9440	607,809.88
Furniture and Fixtures	9441	6,612.99
Textbooks	9443	5,387.23
Vehicle	9444	26,000.11
Accum Depreciation - Equip	9445	(546,619.84)
Accum Depreciation - F&F	9446	<u>(6,612.99)</u>
Total Fixed Assets		690,424.43
Other Assets		
Due From TCA	9312	226,997.96
Due from ASB	9314	<u>2,361.13</u>
Total Other Assets		<u>229,359.09</u>
Total ASSETS		<u><u>2,976,475.80</u></u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable		
Accounts Payables	9500	44,501.95
Accrued Vacation	9559	56,753.39
Accrued STRS	9562	92,574.81
Accrued PERS	9563	29,207.21
Accrued P/R Fed-State Taxes	9564	593.61
Accrued W/C	9570	6,680.92
Accrued-Aflac	9581-01	127.81
Accrued-Flex Amer Fidelity	9581-02	761.57
Accrued-American Fidelity	9581-03	216.68
Accrued-Pre-Paid Legal	9581-04	83.71
Accrued-Unum Voluntary	9581-05	1,041.19
Accrued-SDCOE/FBC	9581-06	4,520.00



**Classical Academy High School, Inc.****Balance Sheet**

as of March 31, 2018

		<u>Mar 18</u>
Accrued-Unum Supplemental	9581-09	1,335.76
Deferred Rent	9585	191,272.00
Sales Use/Tax	9599	<u>15.71</u>
Total Accounts Payable		429,686.32
Due to Accounts		
Due To Coastal	9611	412.25
Due To TCA	9612	295.68
Due To NCEF	9613	250.00
Due to ASB	9614	5.00
Security Deposits	9630	<u>1,000.00</u>
Total Due to Accounts		<u>1,962.93</u>
Total Current Liabilities		<u>431,649.25</u>
Total LIABILITIES		431,649.25
EQUITY		
Beginning Net Assets		
Desig. Economic Uncertainties	9770	388,913.00
Lottery Reserves-03	9778	7,545.75
Lottery Reserves-06	9779	8,489.05
CA Energy Reserves	9783	93,445.43
Mandated/Common Core Reserves	9785	94,004.51
Educator Effectiveness Reserves	9786	13,669.09
College Readiness	9787	58,902.70
Facilities Reserves	9799	<u>1,005,243.34</u>
Total Beginning Net Assets		1,670,212.87
Net Income		<u>874,613.68</u>
Total EQUITY		<u>2,544,826.55</u>
LIABILITIES & EQUITY		<u><u>2,976,475.80</u></u>

**Classical Academy High School, Inc.**  
**Statements of Income**  
for one month ended March 31, 2018 and year to date

		<u>Mar 18</u>	<u>Jul 17 - Mar 18</u>
Revenue			
Prop 30 EPA	8012	414,718.00	1,327,742.00
Prop 30 EPA P/Y	8013	10,468.00	10,468.00
Gen Purpose Ent - State Aid	8015	335,201.00	3,389,083.00
Gen Purpose Ent-State Aid P/Y	8016	(17,803.00)	(35,606.00)
In-Lieu Property Tax	8096	-	3,094,963.68
Advanced Placement Test Fee	8290-03	-	145.20
Mandated Cost Reimbursement	8550	-	54,330.00
Mandated Grant/Common Core	8550-01	-	60,581.00
State Lottery Unrestricted Revenue	8560-03	-	96,028.82
State Lottery Restricted Revenue	8560-06	-	8,636.23
State Lottery P/Y Restricted Revenue	8561-06	452.05	452.05
STAR Testing Reimbursement	8590-01	-	1,738.04
Prop 39 Energy Clean Act	8590-15	-	103,071.00
Special Ed	8590-90	49,430.00	430,235.00
SpEd MH II	8590-92	-	39,600.00
P/Y SpEd Low Incidence	8591-93	-	(72.00)
Leadership Income	8699-01	-	322.00
Leadership - Student Store	8699-02	115.00	1,765.00
Yearbook Income	8699-04	-	70.00
Fundraising Events Income	8699-07	-	1,941.00
Lost Book Recovery Income	8699-09	-	379.57
NSF Income	8699-10	-	25.00
Donation Income	8699-12	500.00	1,557.73
Rental Income	8699-13	1,450.00	13,050.00
Volunteer Hours	8699-20	250.00	1,450.00
Rebates	8699-22	-	0.30
CAHS-Shirts	8699-30	40.00	5,125.00
Facility Use	8699-34	6,100.00	55,510.00
Academic League	8699-46	-	1,638.40
Music-General	8699-49	798.50	943.50
Music/Drama Income	8699-50	193.00	7,296.50
Choir Income	8699-51	-	12,276.95
Talent Show Income	8699-52	2,193.25	2,193.25
Athletics- Dance Team	8699-53	-	330.00
Athletics- Football	8699-54	-	34,235.71
Athletics- Soccer-Boys	8699-58	-	2,250.40
Athletics- Cheer	8699-59	76.00	2,622.00
Athletics- Tennis	8699-62	190.00	337.00
Media Income	8699-64	-	850.00
Art Income	8699-65	-	1,850.00
Athletics- Dance Troupe	8699-67	4,485.00	45,348.44
Athletics- Surf	8699-68	-	150.00
Athletics- Waterpolo-Boys	8699-72	-	1,536.82
Athletics-Store	8699-77	-	13,207.94
Athletics-Waterpolo-Girls	8699-79	-	1,600.00

**Classical Academy High School, Inc.**  
**Statements of Income**  
for one month ended March 31, 2018 and year to date

		<u>Mar 18</u>	<u>Jul 17 - Mar 18</u>
Athletics-Volleyball-Girls	8699-80	-	6,523.95
Athletics-Soccer-Girls	8699-82	-	598.05
Band Income	8699-88	-	905.38
Woodshop Income	8699-89	-	325.00
FCA Fellowship of Christian Athletics	8699-90	-	273.89
Link Crew	8699-91	-	740.00
A/P Exams	8699-92	25,093.00	35,211.00
Testing Fees	8699-96	1,398.00	4,280.00
Misc. Income	8699-99	<u>(580.53)</u>	<u>10,569.00</u>
Total Revenue		834,767.27	8,850,684.80
<b>Expense</b>			
Certificated Salaries 1000			
Teachers' Salaries	1100	271,422.84	2,359,800.62
Sub-Teachers Salaries	1101	2,997.50	16,242.50
Pupil Services	1200	(85,638.00)	152,684.89
Certificated Administration	1300	24,083.34	253,675.06
Other Certificated Salaries	1900	<u>5,818.88</u>	<u>73,363.69</u>
Total Certificated Salaries 1000		218,684.56	2,855,766.76
Classified Salaries 2000			
Instructional Aide	2100	72,633.51	371,610.74
Classified Support Salaries	2200	25,342.38	242,841.88
Classified Administration	2300	4,550.00	42,150.00
Clk, Tech, & Office Salaries	2400	<u>31,372.64</u>	<u>319,863.92</u>
Total Classified Salaries 2000		133,898.53	976,466.54
Employee Benefits 3000			
STRS - Certificated	3101	24,976.19	365,400.90
PERS - Classified	3202	18,392.33	162,999.78
FICA/Medicare - Certificated	3301	6,323.95	59,603.52
FICA/Medicare - Classified	3302	8,927.97	70,771.76
H&W Benefits-Certificated	3401	12,679.78	358,324.58
H&W Benefits - Classified	3402	14,451.55	151,342.72
Unemployment Ins-Certificated	3501	-	1,440.78
Workers Comp - Certificated	3601	2,838.72	40,424.29
Workers Comp - Classified	3602	<u>1,681.48</u>	<u>12,523.11</u>
Total Employee Benefits 3000		90,271.97	1,222,831.44
Books & Supplies 4000			
Approved Curricula Material Textbooks 4100			
Math-non-consumable	4100-30	37.11	8,562.03
Science-non-consumable	4100-32	123.09	1,897.00
Sci consumable	4100-33	569.80	1,529.77
Social Science non-consumable	4100-34	244.85	3,687.92
Social Science consumable	4100-35	163.47	380.52
English/LA non-consumable	4100-36	592.75	1,241.87
English/LA consumable	4100-37	299.64	989.64
Approved Other Core	4100-38	769.77	2,522.73
Approved Electives	4100-39	<u>-</u>	<u>7,260.97</u>

**Classical Academy High School, Inc.**  
**Statements of Income**  
for one month ended March 31, 2018 and year to date

		<u>Mar 18</u>	<u>Jul 17 - Mar 18</u>
Total Approved Curricula Material Textbooks 4100		2,800.48	28,072.45
Non-Approved Curricula Material 4200			
Math-non-consumable	4200-30	210.00	4,972.36
Math-consumable	4200-31	78.80	6,756.05
Science-non-consumable	4200-32	70.36	2,844.61
Science-consumable	4200-33	100.00	1,072.50
Social Science-non-consumable	4200-34	-	18,998.34
Social Studies-consumable	4200-35	88.00	2,248.81
English/LA non-consumable	4200-36	-	2,323.56
English/LA consumable	4200-37	1,771.98	2,071.98
Non Approved Other Core	4200-38	-	8,287.31
Non Approved Electives	4200-39	783.47	7,747.98
Total Non-Approved Curricula Material 4200		3,102.61	57,323.50
Inst'l Material & Supplies 4300			
Instr'l Mat & Sup- General	4300-01	6,283.97	28,255.62
C'lectives	4300-04	-	888.57
Global Art Supplies	4300-05	869.88	2,740.10
Instr'l Mat. & Supplies - Labs	4300-06	705.53	9,542.18
Instr'l Mat. & Supp.- Awrds/Rec	4300-07	-	41.96
Academic League Supplies	4300-20	-	62.60
Office Material & Supplies	4301	1,462.37	20,734.78
Janitorial & Maint Supplies	4302	1,429.24	22,713.54
Security Supplies	4302-02	1,913.35	5,552.63
Fundraising Mat. & Supplies	4304	-	(190.12)
Music Mat. & Supplies	4305	-	2,200.00
Music Mat. & Supplies - Music/Drama Supplies	4305-01	6,782.83	9,807.89
Music Mat. & Supplies - Choir Supplies	4305-02	-	4,667.79
Leadership- Student Store	4306-01	-	2,739.54
Leadership - Other Supplies	4306-02	-	322.17
Books & Supplies	4307	-	(305.00)
Football	4307-01	-	20,791.26
Volleyball	4307-02	2,443.34	9,836.54
Track & Field	4307-03	-	9,426.90
Soccer	4307-05	204.73	5,761.50
Cheer	4307-06	-	9,699.50
General Athletics	4307-07	-	6,462.11
Dance Team	4307-08	-	10,361.08
Golf	4307-09	1,074.46	1,074.46
Swim	4307-11	-	41.96
Tennis	4307-12	2,697.19	3,900.65
Basketball	4307-13	-	1,844.43
Baseball	4307-15	-	5,336.25
Softball	4307-17	-	1,296.17
Water Polo	4307-18	-	3,867.75
Weight Room Supplies	4307-19	-	4,854.88
Lacrosse	4307-20	2,102.45	2,102.45

See Accountant's Compilation Report



**Classical Academy High School, Inc.**  
**Statements of Income**  
for one month ended March 31, 2018 and year to date

		<u>Mar 18</u>	<u>Jul 17 - Mar 18</u>
Flag Team	4307-22	-	1,040.91
Meals	4311	288.91	15,063.45
Robotics	4317	364.34	5,979.92
Fuel	4320	265.30	3,152.45
Building Improvement Supplies	4325	-	7,127.45
Jumpstart Supplies	4360	-	46.09
Total Inst'l Material & Supplies 4300		<u>28,887.89</u>	<u>238,842.41</u>
Total Books & Supplies 4000		<u>34,790.98</u>	<u>324,238.36</u>
NonCap F&E 4400			
NonCap F&E - Equipment - Computers	4402	2,485.02	215,639.67
NonCap F&E - Equipment - Other (IT)	4403	117.96	15,627.39
NonCap F&E - F&E Tables & Chairs	4404	-	29,481.50
NonCap F&E - Other	4405	10,247.73	25,007.50
Total NonCap F&E 4400		<u>12,850.71</u>	<u>285,756.06</u>
Services & Other Operating Exp 5000			
Dues & Subscriptions	5300	14.99	28,347.96
Insurance	5400	-	43,087.00
Total Services & Other Operating Exp 5000		<u>14.99</u>	<u>71,434.96</u>
Travel Expenses 5200			
Sp Ed NPS/A Therapy Services	5100-04	9,152.00	26,296.00
Travel & Conferences	5201	6,617.08	24,197.08
Auto Allowance	5203	150.00	7,865.00
Mileage	5210	38.66	517.25
Total Travel Expenses 5200		<u>15,957.74</u>	<u>58,875.33</u>
Operations & Housekeeping 5500			
Janitorial Services	5501	6,605.00	67,843.15
Trash Disposal	5502	1,094.39	9,452.73
Landscaping	5503	2,300.00	18,038.62
Utilities - SDG&E	5504	11,242.86	105,665.48
Utilities - Water	5505	1,492.05	10,772.23
Pest Control	5506	-	1,080.00
Facilities Maint-Painting	5507	-	28.79
Other Maintenance Housekeeping	5510	-	(527.33)
Total Operations & Housekeeping 5500		<u>22,734.30</u>	<u>212,353.67</u>
Rental, Leases & Housekeeping 5600			
Rentals	5601	3,708.31	19,012.86
Building Repairs & Maint Agrmnt	5603	-	12,932.69
Computer Repairs	5604	-	343.06
Copier-Usage	5605-01	53.44	20,103.11
Copier Lease	5605-02	2,483.66	22,720.80
Elevator Repairs	5605-03	-	3,797.50
Elevator Maintenance Agreement	5605-04	-	2,180.00
Building Lease	5606	41,681.20	186,305.12
Building Improvement	5607	-	7,402.38
Other Equipment Repairs	5608	-	2,435.63
Other Maint Repairs	5609	<u>2,990.43</u>	<u>17,796.34</u>

**Classical Academy High School, Inc.**  
**Statements of Income**  
for one month ended March 31, 2018 and year to date

		<u>Mar 18</u>	<u>Jul 17 - Mar 18</u>
Total Rental, Leases & Housekeeping 5600		50,917.04	295,029.49
Consult. Serv. & Operation Exp 5800			
Field Trip Expense 5808			
Field Trip Expense-Other	5808-99	<u>582.00</u>	<u>797.00</u>
Total Field Trip Expense 5808		582.00	797.00
Music Programs 5811			
Music/Drama	5811-01	-	8,768.22
Choir	5811-02	<u>52.95</u>	<u>8,953.48</u>
Total Music Programs 5811		52.95	17,721.70
Consult. Serv. & Operation 5800			
Track C Electives	5801	-	595.00
Graduation Expenses	5807	2,475.21	5,618.87
Fundraising Expense	5809	30.74	864.07
Awards & Recognition	5810	515.90	2,104.46
Robotics	5817	-	5,000.00
Yearbook	5819	-	14,635.65
Academic League Services	5820	299.02	2,075.01
Accounting Services	5825	630.00	4,710.00
Advertising/Community Marketing	5826	3,454.30	11,997.92
Audit	5827	-	8,664.00
Bank Service Fees	5828	-	1,905.57
Consultants - IT	5835	-	1,700.01
Consultants - Other	5837	(2,470.20)	6,391.95
Consultants-Special Education	5837-01	2,372.50	38,764.71
Staff Development	5842	837.58	20,367.63
Contracted Services - Other	5849	4,496.67	49,449.14
Contracted Services-Maintenance	5849-02	4,080.00	38,040.00
Fingerprinting/FBI-DOJ	5851	336.00	2,091.34
Late Fees & Finance Charges	5852	-	50.74
Legal Expense	5853	-	30,560.22
Payroll/Benefits Services	5855	-	1,138.39
Printing & Reproduction	5856	1,464.39	6,351.73
Property Tax Assessment	5857	3,328.20	133,912.68
SARC - Report	5858	-	104.00
SDCOE - Retirement Expense	5859	1,827.72	3,655.44
SDCOE - SIS Expense	5860	2,903.29	8,573.08
Security Systems/Services	5862	295.43	5,366.27
Security Other Services	5862-01	200.00	2,888.54
Computer Software	5863	54.32	13,619.58
Licensing & Permits - Other	5864-02	255.00	41,493.15
Edgenuity License	5864-03	-	90,000.00
Discovery Ed	5864-06	-	3,150.00
Schoology	5864-09	-	8,756.10
Turn it in/i-Paradigms	5864-11	-	4,202.00
Bottled Water	5865	-	1,342.60
Athletics	5870	-	1,813.44

**Classical Academy High School, Inc.**  
**Statements of Income**  
for one month ended March 31, 2018 and year to date

		<u>Mar 18</u>	<u>Jul 17 - Mar 18</u>
Football	5870-01	-	36,043.76
Volleyball	5870-02	3,259.99	23,935.04
Track & Field	5870-03	325.00	45.00
Cross Country	5870-04	-	1,210.16
Soccer	5870-05	1,319.00	9,770.00
Cheer	5870-06	-	12,762.30
General Athletics	5870-07	2,671.21	19,628.38
Dance Team	5870-08	3,488.00	65,867.62
Golf	5870-09	646.00	646.00
Swim	5870-11	842.00	2,317.00
Tennis	5870-12	-	2,218.27
Basketball	5870-13	2,446.25	21,253.00
Surf	5870-14	-	2,280.00
Baseball	5870-15	-	8,044.18
Softball	5870-17	-	3,850.00
Water Polo	5870-18	85.77	31,418.87
Athletics-Lacrosse	5870-20	775.73	1,370.73
Athletics- Flag Team	5870-22	-	3,042.00
PSAT/NMSQT Testing	5872	-	8,156.00
NP Abila Service	5873	4,431.00	8,651.33
Shred-It Services	5875	199.53	765.24
Bond Cost	5879	1,084.98	7,791.08
Facility Lease LLC	5897	238,688.32	659,465.82
Miscellaneous Expenses	5899	-	40.00
Total Consult. Serv. & Operation 5800		<u>287,648.85</u>	<u>1,502,525.07</u>
Total Consult. Serv. & Operation Exp 5800		288,283.80	1,521,043.77
Communications 5900			
Postage & Delivery	5901	562.45	1,983.59
Telephone Expense	5902	3,163.59	23,944.89
Cell Phone Expense	5903	1,440.00	15,027.82
Internet - Web Services	5904	<u>3,327.70</u>	<u>37,562.38</u>
Total Communications 5900		8,493.74	78,518.68
Capital Outlay 6000			
Depreciation Expense	6900	<u>8,981.98</u>	<u>82,037.90</u>
Total Capital Outlay 6000		<u>8,981.98</u>	<u>82,037.90</u>
Total Expense		885,880.34	7,984,352.96
Other Local Revenue 8600			
Interest Income	8660	<u>1,971.87</u>	<u>8,281.84</u>
Total Other Local Revenue 8600		<u>1,971.87</u>	<u>8,281.84</u>
Net Income(Loss)		<u>(49,141.20)</u>	<u>874,613.68</u>