



## **AGENDA**

BOARD OF DIRECTORS SPECIAL BOARD MEETING

Time: January 18, 2022 5:30pm

**VIRTUAL & IN PERSON MEETING (Room 5, Middle School)**

**Join Zoom Meeting**

[https://us04web.zoom.us/j/73685283689?pwd=0QiuUsTr\\_i\\_A7GColSf5RJeFJ4n1jC.1](https://us04web.zoom.us/j/73685283689?pwd=0QiuUsTr_i_A7GColSf5RJeFJ4n1jC.1)

**Meeting ID: 736 8528 3689**

**Passcode: 26E6G5**

### **Mission Statement**

Chico Country Day School provides a safe, joyful environment where all learners are inspired to achieve their personal best.

### **2020-2021 CCDS Board Members:**

Jessika Lawrence, Chair  
Melissa Pearson, Vice Chair  
Jamie Clyde, Treasurer  
Devjani Banerjee-Stevens, Secretary  
Thang Ho, Member  
Charles Carter, Member  
Santy Gray, Member

#### **1. CALL TO ORDER & ROLL CALL (5:30)**

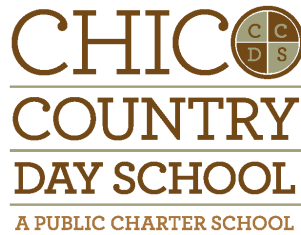
#### **2. CONSENT AGENDA (5:30pm)**

- 2.1 Minutes from meetings of 12/8/21 and 12/15/21
- 2.2 2020-2021 Audit Report
- 2.3 Audit Engagement Letter: 2021/22
- 2.4 School Accountability Report Card 21/22

#### **3. CLOSED SESSION**

- 3.1 **Public Employee Evaluation:** Per Government Code §54957  
Title: Director of Education, Director of Student Support Services, Director of Student Affairs,  
Chief Business Officer

#### **4. ADJOURNMENT:** Adjourn; Next Regular Meeting is February 9, 2022



## **Information, Procedures and Conduct of CCDS Board Meetings:**

### **Student Participation:**

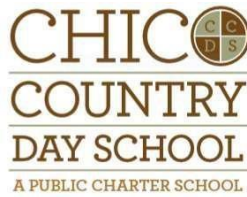
At the discretion of the Board Chair, students may be given priority to address items to the Board

### **Public input on specific agenda items and those items not on the agenda:**

The CCDS Board of Directors welcomes and encourages public comments. Any person of the public desiring to speak shall be allowed to speak during public comment time and has the option of speaking once on any agenda item when it is being discussed. Speaking time shall generally be limited to three minutes, unless a longer period is permitted by the Board Chair. In the case of numerous requests to address the same item, the Board may select representatives to speak on each side of the item. Each person who addresses the Board must be first recognized by the presiding officer and give his or her name. Comments must be directed to the Board as a whole and not to individual board members or employees. The Board shall not take action or enter into discussion or dialog on any matter that is not on the meeting agenda, except as allowed by law. Items brought forth at this part of the meeting may be referred to the Administration or the Board may take the item under advisement. The matter may be placed on the agenda of a subsequent meeting for discussion or action by the Board.

**Special Needs:** If you have special needs because of a disability or you require assistance or auxiliary aids to participate in the meeting, please contact the CCDS office at 530.895.2650. CCDS will attempt to accommodate your disability.

**Copies of Agendas and Related Materials:** Materials are available at the meeting, on the website at [www.chicocountryday.org](http://www.chicocountryday.org), or in the Main office prior to the meeting @ 102 W. 11<sup>th</sup> Street, Chico, CA 95928.



## **Minutes**

### **CCDS Board of Directors Regular Meeting**

**Date: Wednesday, December 8, 2021**

**Time: 5:30 p.m.**

**Location: CCDS Middle School, Common Area**

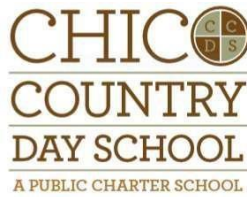
- 1. CALL TO ORDER & ROLL CALL:** Lawrence called meeting to order at 5:30 p.m.  
Attendees: Jessika Lawrence, Thang Ho, Devjani Banerjee-Stevens, Jamie Clyde, Melissa Pearson
- 2. CLOSED SESSION (5:30 pm)**
  - 2.1 Conference with Legal Counsel-Existing Litigation:**  
Government Code §54956.9  
Superior Court of California-County of Butte  
Case Number: 19CV02508
  - 2.2 Public Employee Evaluation**  
Per Government Code §54957  
Title: Director of Education, Director of Student Affairs, Special Education  
Director, Chief Business Officer
- 3. REGULAR SESSION (6:09 pm)**
  - 3.1 Approval of Regular Agenda** – Ho/Stevens to approve. All in favor: Lawrence, Ho, Stevens, Clyde, Pearson (5-0).
  - 3.2 Report from Closed Session** – Nothing to report.
- 4. PUBLIC COMMENTS CONCERNING ITEMS NOT ON THE AGENDA** – No Comments.
- 5. CONSENT CALENDAR** – Stevens/Ho to approve. All in favor: Lawrence, Ho, Stevens, Clyde, Pearson (5-0).
  - 5.1 Minutes from meeting of 10/13/21 and 11/17/21**
  - 5.2 Addition of Stipends 21/22: Independent Study Packet Stipend and Math Leadership Stipend**
  - 5.3 Addition of Paraprofessional Certification Pay Scale Revision**
  - 5.4 Resolution: Participation in Self-Funding Excess Liability Plan**
  - 5.5 Leadership Board Report**
- 6. DISCUSSION/ACTION ITEMS**
  - 6.1 First Interim Budget Report** – Reece reported that the report is due 12/15/21. CCDS has received a large amount of funds that need to be spent this year. Gave overview of revenue and expenditures. Ho/Pearson to approve. All in favor: Lawrence, Ho, Stevens, Clyde, Pearson (5-0).
  - 6.2 Educator Effectiveness Plan: Final Draft** – Moving forward on final draft. Lawrence/Pearson to approve. All in favor: Lawrence, Ho, Stevens, Clyde, Pearson

(5-0).

- 6.3 **Parent/Guardian Volunteers on Campus: Building Community by Expanding Volunteers on Campus** – Fairon gave update on TK and K volunteers on campus and spoke about the possibility of field trips beginning in February or March. There was a discussion about volunteers having COVID Vaccinations. Tanya Parrish announced that all classrooms have room parents that will work with communicating PTP information to parents.
- 6.4 **Discussion of Establishment of a School Site Committee: Community Building on Campus** – Fairon led conversation about forming a committee to build community and suggested that PTP be part of this plan. Ideas were discussed. Parrish spoke about fundraising and social community as two separate committee and part of PTP goals.
- 6.5 **Appointment of Two Board Members: 2021-2024** – Thang Ho announced two new board members, Charles (CC) Carter and Santy Gray, beginning their term at next board meeting. There was discussion on the selection process and how the committee was formed. There will be a board opening in June 2022. Ho/Stevens to approve. All in favor: Lawrence, Ho, Stevens, Clyde, Pearson (5-0).

**7. ADJOURNMENT:** Lawrence adjourned at 7:15 p.m. Next regular meeting is January 12, 2021

Respectively Submitted,  
Lisa Hoppe



## **Minutes**

### **CCDS Board of Directors Special Meeting**

**Date: Wednesday, December 15, 2021**

**Time: 5:30 p.m.**

**Location: Common Area, Middle School**

- 1. CALL TO ORDER & ROLL CALL:** Lawrence called meeting to order at 5:33 p.m.  
Attendees: Jessika Lawrence, Thang Ho, Devjani Banerjee-Stevens, Melissa Pearson, Charles Carter, Santy Gray. Absent: Jamie Clyde
- 2. CLOSED SESSION (5:35 pm)**
  - 2.1 Public Employee Evaluation:** Government Code §54957  
Title: Director of Education, Director of Student Support Services, Director of Student Affairs, Chief Business Officer
- 3. SPECIAL SESSION**
  - 3.1 Report from Closed Session** – Nothing to Report.
- 4. ADJOURNMENT:** Lawrence adjourned at 7:51 p.m. Next regular meeting is January 12, 2022

Respectively Submitted,  
Margaret Reece

**CHICO COUNTRY DAY CHARTER SCHOOL  
CHARTER # 0112**

**(A CALIFORNIA NON-PROFIT  
PUBLIC BENEFIT CORPORATION)**

**FINANCIAL STATEMENTS WITH  
INDEPENDENT AUDITOR'S REPORT**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**CHICO COUNTRY DAY CHARTER SCHOOL**  
**(A California Non-Profit Public Benefit Corporation)**

**JUNE 30, 2021**

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## FINANCIAL SECTION



# **STEPHEN ROATCH ACCOUNTANCY CORPORATION**

*Certified Public Accountants*

## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Chico Country Day Charter School  
Chico, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Chico Country Day Charter School, a California non-profit public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Chico Country Day Charter School as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2021 on our consideration of Chico Country Day Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Chico Country Day Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chico Country Day Charter School's internal control over financial reporting and compliance.

*Stephen Roatch Accountancy Corporation*

STEPHEN ROATCH ACCOUNTANCY CORPORATION  
Certified Public Accountants

December 14, 2021

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**STATEMENT OF FINANCIAL POSITION**

**JUNE 30, 2021**

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**ASSETS**

Current:

Cash and Cash Equivalents (Note 2)	\$ 2,092,462
Accounts Receivable (Note 3)	1,652,792
Prepaid Expenses (Note 1G)	25,684

Total Current Assets	3,770,938
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Long-Term:

Property and Equipment: (Note 4)	
Land	186,105
Buildings and Improvements	9,830,828
Leasehold Improvements	119,878
Equipment	6,114
Less: Accumulated Depreciation	(1,764,442)

Total Long-Term Assets	8,378,483
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Total Assets	\$ 12,149,421
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**LIABILITIES AND NET ASSETS**

**LIABILITIES**

Current:

Accounts Payable	\$ 480,894
Compensated Absences (Note 1J)	85,159

Long-Term:

*Portion Due or Payable Within One Year:*

Capital Lease (Note 7)	119,605
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Total Current Liabilities	685,658
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*Portion Due or Payable After One Year:*

Capital Lease (Note 7)	3,241,295
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Total Liabilities	3,926,953
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**NET ASSETS**

Net Assets Without Donor Restrictions:

Invested in Property and Equipment, net of Related Debt	5,017,583
Undesignated	3,204,885

Total Net Assets	8,222,468
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Total Liabilities and Net Assets	\$ 12,149,421
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTALS
<b><u>REVENUES</u></b>			
LCFF Sources:			
State Aid	\$ 1,761,705		\$ 1,761,705
Education Protection Account	1,484,988		1,484,988
In-Lieu of Property Taxes	1,462,030		1,462,030
Federal Revenues:			
Emergency Impact Aid	18,048		18,048
Title I Part A Basic Grant Low-Income	40,186		40,186
Title II Part A Supporting Effective Instruction	9,478		9,478
IDEA Part B Basic Local Assistance	73,405		73,405
Corona Virus Relief: Learning Loss Mitigation	157,292		157,292
Elementary & Secondary School Emergency Relief I	12,717		12,717
Governor's Emergency Education Relief	21,161		21,161
Medi-Cal Billing Option	7,847		7,847
State Revenues:			
AB 602 Special Education	341,438		341,438
Mental Health Related Services	8,192		8,192
Lottery	137,035		137,035
In-Person Instruction	179,862		179,862
Expanded Learning Opportunities	186,498		186,498
Learning Loss Mitigation	38,988		38,988
Other State	10,753		10,753
Local Revenues:			
Interest	7,094		7,094
Preschool and Afterschool Programs	138,566		138,566
Donations and Fundraising	87,525		87,525
Other Local	78,592		78,592
Total Revenues	6,263,400	\$ 0	6,263,400
<b><u>EXPENSES</u></b>			
Program:			
Educational Programs	3,121,237		3,121,237
Supporting Services:			
General and Administrative	2,739,358		2,739,358
Total Expenses	5,860,595	0	5,860,595
Changes in Net Assets - Before Special Items	402,805	0	402,805
Special Item - Loss from Disposition of Capital Assets	(68,927)		(68,927)
Special Item - Gain from PPP Loan Forgiveness	640,997	0	640,997
Change in Net Assets	974,875	0	974,875
Net Assets - Beginning of Year	7,247,593	0	7,247,593
Net Assets - End of Year	\$ 8,222,468	\$ 0	\$ 8,222,468

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>Program Services</b>	<b>Supporting Services</b>	
	<b>Educational Programs</b>	<b>General and Administrative</b>	<b>Total Expenses</b>
Teachers' Salaries	\$ 1,832,461	\$ 212,887	\$ 2,045,348
Supervisor's and Administrator's Salary		600,062	600,062
Instructional Aides' Salaries	156,333	216,652	372,985
Clerical and Support Salaries		299,065	299,065
Employee Benefits	871,555	380,489	1,252,044
Books and Supplies	72,483	33,769	106,252
Services and Other Operating Expenses:			
Travel and Conferences		459	459
Dues and Memberships		12,198	12,198
Special Education Contribution	4,504		4,504
Staff Development	36,940		36,940
Insurance		91,312	91,312
Advertising		8,851	8,851
Computer Related Services	100,408	87,042	187,450
Professional Services	33,322	137,495	170,817
Communications		30,490	30,490
Copy Machine Related Services		32,158	32,158
Utilities and Housekeeping Services		92,898	92,898
Repairs and Maintenance		138,648	138,648
Miscellaneous		3,005	3,005
Furniture and Equipment	13,231	11,002	24,233
Debt Service - Interest and Fiscal Charges		68,979	68,979
Oversight Fee		46,879	46,879
Depreciation		235,018	235,018
Total Expenses	<u>\$ 3,121,237</u>	<u>\$ 2,739,358</u>	<u>\$ 5,860,595</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in Net Assets	\$ 974,875
Adjustments to Reconcile Change in Net Assets to	
Net Cash Provided by Operating Activities:	
Depreciation Expense	235,018
(Increase) Decrease in Assets:	
Accounts Receivable	(837,563)
Prepaid Expenses	43,161
Increase (Decrease) in Liabilities:	
Accounts Payable	(104,201)
Compensated Absences	1,621
	<hr/>
Net Cash Provided by Operating Activities	312,911

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Loss From Disposition of Property and Equipment	<hr/> 68,927
Net Cash Provided by Investing Activities	<hr/> 68,927

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Forgiveness of PPP Loan	(640,997)
Payments on Capital Lease	<hr/> (117,249)
Net Cash Used in Financing Activities	<hr/> (758,246)
Net Decrease in Cash and Cash Equivalents	(376,408)
Cash and Cash Equivalents, Beginning of Year	<hr/> 2,468,870
Cash and Cash Equivalents, End of Year	<hr/> <hr/> \$ 2,092,462

**SUPPLEMENTAL DISCLOSURES:**

Cash Paid for Interest	<hr/> <hr/> \$ 68,980
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**CHICO COUNTRY DAY CHARTER SCHOOL**  
**(A California Non-Profit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

The Chico Country Day Charter School (Charter School), a California non-profit public benefit corporation, was formed to manage, operate, guide, direct and promote the Chico Country Day Charter School, a California Public School. The charter was originally approved by Chico Unified School District in 1996 and renewed in July 2004 and was granted tax exempt status by the State of California on June 4, 2004. The Charter School is funded principally through State of California public education monies received through the California Department of Education and Chico Unified School District (the District). The Charter School is governed by a seven (7) member Governing Board.

The District renewed the charter through June 30, 2025. The charter may be revoked by the District for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or for any violation of any provision of the law.

B. Basis of Presentation

The Charter School's financial statements presentation follows the requirements of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) No. 958-205, which provides guidance for the classification of net assets. The amounts for the two classes of net assets are based on the existence or absence of donor-imposed restrictions. Net assets consist of the following:

Net Assets Without Donor Restrictions - All resources over which the Governing Board has discretionary control to use in carrying on the general operations of the Charter School. This portion of net assets is not subject to donor-imposed restrictions.

Net Assets With Donor Restrictions - These net assets are subject to donor-imposed restrictions to be used for specific purposes. Net assets are released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors. At that time, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. The Charter School had no net assets with donor restrictions as of June 30, 2021.

C. Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported on the financial statements. The Charter School uses the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized in the accounting period in which the liability is incurred.

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Revenue Recognition

Contributions and grants are recognized when the donor/grantor makes an unconditional promise to give to the Charter School or when received, whichever occurs first. Donor-restricted contributions and grants are reported as increases in net assets with donor restrictions. Net assets are released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors. At that time, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Government grants are recognized as revenue in accordance with the terms of the applicable grant agreement, which is generally upon the incurrence of expenses related to the required services. Per-pupil funding from the California Department of Education is recognized as revenue by the Charter School based on the average daily attendance (ADA) of students.

E. Cash, Cash Equivalents and Concentration of Credit Risk

The Charter School maintains cash in commercial bank accounts that are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The Charter School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents. For purposes of the statement of cash flows, the Charter School considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

F. Accounts Receivable

The Charter School considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

G. Prepaid Expenses

Prepaid expenses reflect payments made in the current fiscal year for expenses related to future periods.

H. Property and Equipment

All acquisitions or improvements of property and equipment and all expenditures for repairs, maintenance, renewals, and betterments exceeding \$5,000 that materially prolong the useful lives of assets are capitalized. All capital assets are capitalized at cost, or in the case of donated equipment, fair market value on the date of receipt, and depreciated using the straight-line method over their estimated useful lives of 3 to 50 years.



**CHICO COUNTRY DAY CHARTER SCHOOL**  
**(A California Non-Profit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Deferred Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenses have been incurred. Deferred revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenses.

J. Compensated Absences

Compensated absences balance represents vacation pay earned but unpaid as of June 30 of the fiscal year.

K. Donated Materials, Services, and Facilities

In-kind contributions are recorded at their estimated fair values at the date of donation. Donated services are recorded when they create or enhance non-financial assets or require a specialized skill that the Charter School would otherwise need to purchase.

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

M. Income Taxes

Chico Country Day Charter School has been granted tax-exempt status under Internal Revenue Code Section 501(c)(3) and Section 23701(d) of the California Revenue and Taxation Code. There is no unrelated taxable income and, accordingly, no provision for income taxes has been reflected in these financial statements.

N. Oversight

The Chico Unified School District receives 1% of the Charter School's annual revenues from LCFF sources for monitoring and supervisory responsibility.

O. Functional Classification of Expenses

The costs of the program and supporting services have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. The Charter School classifies its expenses based on the following categories:

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

O. Functional Classification of Expenses (Concluded)

Program Services

- Instruction and instructional related programs
- Special education
- Field trips

Supporting Activities

- Administration and business office staff
- Professional services
- Insurance

NOTE 2 - CASH AND CASH EQUIVALENTS

Cash on Hand and in Banks	\$ <u>2,092,462</u>
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Cash on Hand and in Banks

Cash on hand and in banks consists of all cash held by the Charter School and all cash maintained in commercial FDIC insured bank accounts within various financial institutions.

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables at June 30, 2021 consist of the following:

Federal Government	\$ 171,383
State Government	1,474,990
Miscellaneous	<u>6,419</u>
Total	<u>\$ 1,652,792</u>

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 4 - PROPERTY AND EQUIPMENT**

Property and equipment activity for the year ended June 30, 2021, is shown below:

	Balances July 1, 2020	Additions	Deletions	Balances June 30, 2021
Land	\$ 186,105			\$ 186,105
Buildings and Improvements	9,963,378		\$ 132,550	9,830,828
Leasehold Improvements	119,878			119,878
Equipment	6,114			6,114
Totals at Historical Cost	<u>10,275,475</u>	<u>\$ 0</u>	<u>132,550</u>	<u>10,142,925</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	1,564,522	229,561	63,623	1,730,460
Leasehold Improvements	22,411	5,457		27,868
Equipment	6,114			6,114
Total Accumulated Depreciation	<u>1,593,047</u>	<u>235,018</u>	<u>63,623</u>	<u>1,764,442</u>
Property and Equipment, net	<u>\$ 8,682,428</u>	<u>\$ (235,018)</u>	<u>\$ 68,927</u>	<u>\$ 8,378,483</u>

**NOTE 5 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Charter School has \$3,745,254 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash and cash equivalents of \$2,092,462 and accounts receivable of \$1,652,792. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The accounts receivable are subject to implied time restrictions but are expected to be collected within one year.

The Charter School has a goal to maintain financial assets, which consist of cash and cash equivalents, on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$575,000. The Charter School has a policy to structure its financial assets to be available as its general expenses, liabilities, and other obligations come due. In addition, as part of its liquidity management, the Charter School invests cash in excess of daily requirements in various short-term investments, including certificate of deposits.

**NOTE 6 - CAPITAL LEASE**

On April 13, 2011, the Charter School entered into a Charter School Facilities Program (CSFP) funding agreement with the State Allocation Board and the California School Finance Authority. Under the terms of the agreement, the California School Finance Authority agreed to provide financing to cover the Charter School's fifty percent (50%) local matching share of approved project costs related to the construction and acquisition of certain Charter School facilities. During 2013-14, the Charter School received \$3,977,825 from the California School Finance Authority in the form of lease proceeds.

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 6 - CAPITAL LEASE (CONCLUDED)**

In accordance with the terms of the agreement, the Charter School was not required to make lease payments until after the final terms of the lease were determined. The final terms of the agreement were finalized at an interest rate of 2% in the 2015-16 fiscal year. Future minimum lease payments are as follows:

Year Ended June 30	Principal	Interest	Totals
2022	\$ 119,605	\$ 66,623	\$ 186,228
2023	122,009	64,219	186,228
2024	124,461	61,767	186,228
2025	126,963	59,265	186,228
2026	129,515	56,713	186,228
2027-2031	687,686	243,453	931,139
2032-2036	759,633	171,506	931,139
2037-2041	839,107	92,032	931,139
2042-2046	451,921	13,648	465,569
Totals	<u>\$ 3,360,900</u>	<u>\$ 829,226</u>	<u>\$ 4,190,126</u>

The cost of the facilities was \$7,830,542, and accumulated depreciation was \$1,096,276 as of June 30, 2021, resulting in a net book value of \$6,734,266.

**NOTE 7 - OPERATING LEASES**

The Charter School has entered into various operating lease agreements for copiers, computers, and a server with lease terms in excess of one year. None of these agreements contain purchase options. All agreements contain a termination clause providing for cancellation after a specified number of days written notice to lessors, but it is unlikely that the Charter School will cancel any of the agreements prior to the expiration dates.

**NOTE 8 - BOARD DESIGNATED NET ASSETS**

The Board did not have any designated net assets as of June 30, 2021.

**NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS**

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

**CHICO COUNTRY DAY CHARTER SCHOOL**  
**(A California Non-Profit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The Charter School contributes to the State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability, and survivor benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from the CalSTRS Executive Office, 100 Waterfront Place, West Sacramento, California 95605.

Funding Policy

Active plan members first hired on or before December 31, 2012, are required to contribute 10.25% of their salary, and members first hired on or after January 1, 2013, are required to contribute 10.205% of their salary, and the Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2020-21 was 16.15% of annual payroll. The contribution requirements of the plan members are established by State statute. The Charter School's contributions to CalSTRS for the fiscal years ended June 30, 2021, 2020, and 2019 were \$370,184, \$369,086, and \$329,677, respectively, and equal 100% of the required contributions for each year.

B. California Public Employees' Retirement System (CalPERS)

Plan Description

The Charter School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, CA 95811.

**CHICO COUNTRY DAY CHARTER SCHOOL**  
**(A California Non-Profit Public Benefit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)**

**B. California Public Employees' Retirement System (CalPERS) (Concluded)**

**Funding Policy**

Active plan members who entered into the plan prior to January 1, 2013 are required to contribute 7.0% of their salary. The California Public Employee's Pension Reform Act (PEPRA) specifies that new members entering the plan on or after January 1, 2013, shall pay the higher of 50.0% of normal costs or 7.0% of their salary, and the Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2020-21 was 20.700%. The contribution requirements of the plan members are established by State statute. The Charter School's contributions to CalPERS for the fiscal years ended June 30, 2021, 2020, and 2019 were \$174,173, \$151,047, and \$121,818, respectively, and equal 100% of the required contributions for each year.

**C. Social Security**

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The Charter School has elected to use Social Security as its alternative plan. Contributions made by the Charter School and an employee vest immediately. Both the Charter School and participating employees were required to contribute 6.2% of an employee's gross earnings, up to the annual limit.

**NOTE 10 - RISK MANAGEMENT**

The Charter School is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Charter School has purchased, through the Charter Safe JPA, various insurance policies for property and liability and workers' compensation insurance coverage. There were no significant reductions in coverage during the year.

**NOTE 11 - COMMITMENTS AND CONTINGENCIES**

**A. State and Federal Allowances, Awards and Grants**

The Charter School has received state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expense disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

**B. Litigation**

The Charter School is subject to various legal proceedings and claims. In the opinion of management, the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the Charter School.

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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NOTE 12 - SUBSEQUENT EVENTS

The Charter School's management has evaluated events or transactions that occurred for possible recognition or disclosure in the financial statements from the balance sheet date through December 14, 2021, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that require disclosure in or adjustment to the current year financial statements, except as follows:

LINE OF CREDIT

On July 23, 2020, the Charter School obtained a line of credit, with Northern California National Bank, in the amount of \$250,000 at an interest rate of prime plus 1.00% with a floor of 4.25%. The line of credit expired on July 23, 2021 and was then renewed for an additional year to June 23, 2022.

## SUPPLEMENTARY INFORMATION SECTION



**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)  
**ORGANIZATION/BOARD OF DIRECTORS/ADMINISTRATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**ORGANIZATION**

The Chico Country Day Charter School was established in June 1996 through authority established in Education Code Section 47600 and became an independent 501(c)(3) organization in 2004. The Charter School is located in Chico, California. The Charter School currently operates a K-8 elementary school and is sponsored by the Chico Unified School District.

**BOARD OF DIRECTORS**

<b><u>Name</u></b>	<b><u>Office</u></b>	<b><u>Term Expires</u></b>
Jessika Lawrence	Chair	2022
Vacant	Vice Chair	2022
Vacant	Secretary	2022
Michelle Mittman	Treasurer	2022
Jamie Clyde	Member	2022
Thang Ho	Member	2022
Vacant	Member	2022

**ADMINISTRATION**

Margaret Reece  
Chief Business Officer

Wendy Fairon  
Director of Education

Claudia Trout  
Director of Student Affairs

Amie Parent  
Director of Student Support Services

**CHICO COUNTRY DAY CHARTER SCHOOL**  
**(A California Non-Profit Public Benefit Corporation)**

**SCHEDULE OF INSTRUCTIONAL TIME**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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<u>Grade Level</u>	<u>Minimum School Day</u>	<u>Instructional Days</u>			<u>Number of Instructional Days Required</u>	<u>Status</u>
		<u>Actual Days</u>	<u>J-13A Credited Days</u>	<u>Total Days</u>		
Kindergarten	180 minutes	177	0	177	175	In Compliance
Grade 1	230 minutes	177	0	177	175	In Compliance
Grade 2	230 minutes	177	0	177	175	In Compliance
Grade 3	230 minutes	177	0	177	175	In Compliance
Grade 4	240 minutes	177	0	177	175	In Compliance
Grade 5	240 minutes	177	0	177	175	In Compliance
Grade 6	240 minutes	177	0	177	175	In Compliance
Grade 7	240 minutes	177	0	177	175	In Compliance
Grade 8	240 minutes	177	0	177	175	In Compliance

SEE NOTES TO SUPPLEMENTARY INFORMATION

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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Auditor's Comments

The audited financial statements were in agreement with the Annual Financial Report for the fiscal year ended June 30, 2021.

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**NOTES TO SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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NOTE 1 - PURPOSE OF SCHEDULES

A. Schedule of Instructional Time

This schedule presents information on the total number of instructional days offered by the Charter School that meet the minimum school day length requirements in accordance with Education Code Sections 43501 and 43502(c) and whether the Charter School complied with the instructional days per school year standards set forth in Section 11960 of Title 5 of the California Code of Regulations.

B. Reconciliation of Annual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the net assets as reported in the Annual Financial Report to the audited financial statements.

## OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

**STEPHEN ROATCH ACCOUNTANCY CORPORATION**  
*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Chico Country Day Charter School  
Chico, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Chico Country Day Charter School, a California non-profit public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Chico Country Day Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Chico Country Day Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Chico Country Day Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Stephen Roatch Accountancy Corporation*

STEPHEN ROATCH ACCOUNTANCY CORPORATION  
Certified Public Accountants

December 14, 2021

**STEPHEN ROATCH ACCOUNTANCY CORPORATION**  
*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE**

Board of Directors  
Chico Country Day Charter School  
Chico, California

**Report on State Compliance**

We have audited Chico Country Day Charter School's compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Charter School's state programs identified on the following page for the fiscal year ended June 30, 2021.

**Management's Responsibility**

Management is responsible for compliance with the requirements of state laws and regulations applicable to its state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Charter School's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (Audit Guide)*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following. Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the Charter School's state programs occurred. An audit includes examining, on a test basis, evidence about Chico Country Day Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. Our audit does not provide a legal determination of Chico Country Day Charter School's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine Chico Country Day Charter School's compliance with state laws and regulations applicable to the following items:



<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies:	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Not Applicable
Kindergarten Continuance	Not Applicable
Instructional Time	Yes
Instructional Materials	Not Applicable
Ratio of Administrative Employees to Teachers	Not Applicable
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Not Applicable
School Accountability Report Card	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Not Applicable
District of Choice	Not Applicable
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study-Course Based	Not Applicable
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

### Opinion on State Compliance

In our opinion, Chico Country Day Charter School complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2021.

### Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Stephen Roatch Accountancy Corporation*

STEPHEN ROATCH ACCOUNTANCY CORPORATION  
Certified Public Accountants

December 14, 2021

## FINDINGS AND QUESTIONED COSTS SECTION

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified?	<u>      </u> Yes	<u>  X  </u> No
Significant deficiencies identified not considered to be material weaknesses?	<u>      </u> Yes	<u>  X  </u> None reported
Noncompliance material to financial statements noted?	<u>      </u> Yes	<u>  X  </u> No

**State Awards**

Any audit findings required to be reported in accordance with the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*?        Yes   X   No

Type of auditor's report issued on compliance for state programs: Unmodified

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

There are no matters to report for the fiscal year ended June 30, 2021.

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS**

There are no matters to report for the fiscal year ended June 30, 2021.

**CHICO COUNTRY DAY CHARTER SCHOOL**  
(A California Non-Profit Public Benefit Corporation)

**STATUS OF PRIOR YEAR RECOMMENDATIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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<u>Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Fully Implemented</u>
<b><u>FINANCIAL STATEMENT</u></b>		
<b>2020 - 001 / 30000</b>		
<u>CONFLICT OF INTEREST FORMS</u>		
The Board members who do not have a recent form on file should be instructed to complete and file Form 700 as soon as possible.	Implemented	

## **STEPHEN ROATCH ACCOUNTANCY CORPORATION**

Certified Public Accountants

Stephen Roatch - President  
Habbas Nassar - Vice President

January 13, 2022

Management and Governing Board of  
Chico Country Day Charter School  
102 West 11<sup>th</sup> Street  
Chico, CA 95928

### **Year 3 of 3-year contract**

This letter confirms that Chico Country Day Charter School (Charter School) has requested our firm to perform only the audit services described in this letter and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We are pleased to confirm our understanding of the services we are to provide for Chico Country Day Charter School for the year ended June 30, 2022. We will audit the financial statements of Chico Country Day Charter School, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year ended June 30, 2022, and the related notes to the financial statements. Also, the supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

### **Audit Objectives**

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of Chico Country Day Charter School's financial statements. Our report will be addressed to the Governing Board of Chico Country Day Charter School. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance.

### **Audit Objectives (Concluded)**

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Chico Country Day Charter School is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Charter School or to acts by management or employees acting on behalf of the Charter School. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention.



### **Audit Procedures - General (Concluded)**

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will request written representations from the Charter School's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures - Internal Control**

Our audit will include obtaining an understanding of the Charter School and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Chico Country Day Charter School's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will prepare the Charter School's federal and state information returns (IRS Form 990, Franchise Tax Board Form 199) for the year ended June 30, 2022 based on information provided by you. We will also assist in preparing the financial statements and related notes, depreciation schedule, and supplementary schedules and information (nonaudit services), of the Charter School in conformity with U.S. generally accepted accounting principles based on information provided by you.

### **Other Services (Concluded)**

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

### **Management Responsibilities**

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; and (3) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Charter School involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Charter School received in communications from employees, former employees, grantors, regulators, or others.

### **Management Responsibilities (Concluded)**

In addition, you are responsible for identifying and ensuring that the Charter School complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Charter School is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the tax services, financial statements, related notes, and any other nonaudit services (depreciation schedule and supplementary schedules and information) we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to assume all managerial responsibilities for the tax services, financial statement preparation services, and any other nonattest services we provide; you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

### **Engagement Administration, Fees, and Other (Continued)**

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Habbas Nassar, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will be **\$15,750** for the fiscal year ended June 30, 2022. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices will be rendered each month as work progresses and are payable on presentation. An additional fee will be charged for attending meetings with the Charter School's Board, if deemed appropriate.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In accordance with Education Code 41020, audit reports will be filed with your County Superintendent of Schools, the California Department of Education, the State Controller's Office, and the sponsoring district by December 15<sup>th</sup> following the close of the fiscal year. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

### **Engagement Administration, Fees, and Other (Concluded)**

It is agreed that the Charter School will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. In accordance with Education Code Section 14505, it is further agreed that the Charter School will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *2021-22 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

The State Controller of California has required that all Charter Schools and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, management understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

Management and Governing Board of  
Chico Country Day Charter School  
January 13, 2022  
Page Eight of Eight

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period, if requested. Please contact us if you would like us to provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to Chico Country Day Charter School and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Habbas Nassar, Certified Public Accountant  
Vice President

**RESPONSE:**

This letter correctly sets forth the understanding of Chico Country Day Charter School.

**Management - Approved by:**

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Governing Board - Acknowledged by:**

\_\_\_\_\_

Board President

\_\_\_\_\_

# Chico Country Day Charter School

## 2021 School Accountability Report Card

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at [www.cde.ca.gov/ta/ac/sa/](http://www.cde.ca.gov/ta/ac/sa/)

For more information about the LCFF or the LCAP, see the CDE LCFF web page at [www.cde.ca.gov/fg/aa/lc/](http://www.cde.ca.gov/fg/aa/lc/)

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at [dq.cde.ca.gov/dataquest/](http://dq.cde.ca.gov/dataquest/) that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) [www.caschooldashboard.org/](http://www.caschooldashboard.org/) reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

## 2021-22 School Contact Information

<b>School Name</b>	Chico Country Day Charter School
<b>Street</b>	102 West 11th Street
<b>City, State, Zip</b>	Chico
<b>Phone Number</b>	5308952650
<b>Principal</b>	Claudia Trout
<b>Email Address</b>	ctrout@chicocountryday.org
<b>School Website</b>	www.chicocountryday.org
<b>County-District-School (CDS) Code</b>	04614246113773

## 2021-22 District Contact Information

<b>District Name</b>	Chico Country Day School
<b>Phone Number</b>	530-891-3000
<b>Superintendent</b>	Kelly Staley
<b>Email Address</b>	kstaley@chicousd.org
<b>District Website Address</b>	www.chicousd.org

## 2021-22 School Overview

The mission of Chico Country Day School (CCDS) is to provide a safe, joyful environment where all learners are inspired to achieve their personal best.

Our Core Purpose is to educate students toward becoming engaged and thriving learners.

What we mean by educate is that our job is to teach the knowledge, skills and values that come with academic rigor and developing character. We are accountable for ensuring that students meet competency standards for their grade level.

What we mean by engaged is that learning should be interesting, challenging and joyful. Learners should see the value of what is being taught and be active participants.

What we mean by thriving is that students are able to start where they are and do their best, know that they matter as individuals, and feel safe so that they are free to be their best selves.

We embrace the following core values:

1. Collaboration – We believe that people have a voice and that collaboration between teachers, parents, students and staff will produce the best results for our students
2. Deeper Learning –We believe in utilizing Innovative Educational Practices to deepen learning because we want students to learn how to learn. Our teaching styles are driven by current educational research. We foster an environment where both students and teachers are committed to high expectations for quality work and character/citizenship.
3. Joyful learning. We value joy in our learning environment and it starts with our staff being joyful learners. Students can only catch the “joy of learning” from how we lead and teach.
4. Responsiveness - We value responsiveness as an organization. Our goal is to shift and change as quickly as we can when we face challenges or find opportunities to change for the better
5. Community connection We value connection to each other to the broader community of Chico, and to the world.

In 2019, Chico Country Day School was awarded a six year WASC Accreditation. Grades offered include TK through eighth grade.



## About this School

### 2020-21 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

### 2020-21 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
---------------	-----------------------------

#### A. Conditions of Learning

#### State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>

### 2019-20 Teacher Preparation and Placement

Authorization/Assignment	2019-20
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	
Intern Credential Holders Properly Assigned	
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	
Unknown	
Total Teaching Positions	

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2019-20 Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2019-20
Permits and Waivers	
Misassignments	
Vacant Positions	
Total Teachers Without Credentials and Misassignments	

## 2019-20 Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2019-20
Credentialed Teachers Authorized on a Permit or Waiver	
Local Assignment Options	
Total Out-of-Field Teachers	

## 2019-20 Class Assignments

Indicator	2019-20
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	

## 2021-22 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected		Oct. 2020	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
<b>Reading/Language Arts</b>	Altitude Learning Platform for hybrid/online learning Expeditionary Learning ELA curriculum Grades K-5 Digital and Supplementary materials used grades 6-8 supporting Project Based Learning	Yes	0
<b>Mathematics</b>	Altitude Learning Platform for hybrid/online learning K-5: Go Math! 6-8: CPM	Yes	0
<b>Science</b>	Altitude Learning Platform for hybrid/online learning Digital and Supplementary materials used at all grade levels supporting Project Based Learning	Yes	0
<b>History-Social Science</b>	Altitude Learning Platform for hybrid/online learning	Yes	0

	Digital and Supplementary materials used at all grade levels supporting Project Based Learning		
<b>Foreign Language</b>	N/A		
<b>Health</b>	Altitude Learning Platform for hybrid/online learning Digital and Supplementary materials used at all grade levels supporting Project Based Learning	Yes	0
<b>Visual and Performing Arts</b>	Altitude Learning Platform for hybrid/online learning Digital and Supplementary materials used at all grade levels supporting Project Based Learning	Yes	0
<b>Science Laboratory Equipment</b> (grades 9-12)	N/A		

### School Facility Conditions and Planned Improvements

The school facility is safe, clean and completely renovated. Facility improvements began in October 2013 and included routine maintenance and repairs over the summer of 2013, and the remodel of the Middle School building which became the middle school campus in March 2014. The entire school campus was renovated beginning in March 2014 under the Rehabilitation program of Proposition 1D. New classrooms and bathrooms were added and students and teachers moved in at the beginning of the school year 2014. The new gym was completed in January 2015. This campus houses grades K-5 and the project was complete in March 2015. In 2020, the school renovated the kindergartens, the main office, added a Response to Intervention room and a room for Special Education. This project was completed in 2021.

**Year and month of the most recent FIT report**

October 2021

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			
<b>Interior:</b> Interior Surfaces	X			
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X			
<b>Electrical</b>	X			
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X			
<b>Safety:</b> Fire Safety, Hazardous Materials	X			
<b>Structural:</b> Structural Damage, Roofs	X			
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

### Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

#### Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

## Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative test suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

The 2020-2021 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-2021 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-2021 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-2021 school year to other school years.

Subject	School 2019-20	School 2020-21	District 2019-20	District 2020-21	State 2019-20	State 2020-21
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A
<b>Mathematics</b> (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A

## 2020-21 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with “NT” values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

## 2020-21 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

## 2020-21 Local Assessment Test Results in ELA by Student Group

This table displays Local Assessment test results in ELA by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

N/A Student Groups	N/A Total Enrollment	N/A Number Tested	N/A Percent Tested	N/A Percent Not Tested	N/A Percent At or Above Grade Level
All Students	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A

<b>Black or African American</b>	N/A	N/A	N/A	N/A	N/A
<b>Filipino</b>	N/A	N/A	N/A	N/A	N/A
<b>Hispanic or Latino</b>	N/A	N/A	N/A	N/A	N/A
<b>Native Hawaiian or Pacific Islander</b>	N/A	N/A	N/A	N/A	N/A
<b>Two or More Races</b>	N/A	N/A	N/A	N/A	N/A
<b>White</b>	N/A	N/A	N/A	N/A	N/A
<b>English Learners</b>	N/A	N/A	N/A	N/A	N/A
<b>Foster Youth</b>	N/A	N/A	N/A	N/A	N/A
<b>Homeless</b>	N/A	N/A	N/A	N/A	N/A
<b>Military</b>	N/A	N/A	N/A	N/A	N/A
<b>Socioeconomically Disadvantaged</b>	N/A	N/A	N/A	N/A	N/A
<b>Students Receiving Migrant Education Services</b>	N/A	N/A	N/A	N/A	N/A
<b>Students with Disabilities</b>	N/A	N/A	N/A	N/A	N/A

\*At or above the grade-level standard in the context of the local assessment administered.

## 2020-21 Local Assessment Test Results in Math by Student Group

This table displays Local Assessment test results in Math by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

<b>N/A Student Groups</b>	<b>N/A Total Enrollment</b>	<b>N/A Number Tested</b>	<b>N/A Percent Tested</b>	<b>N/A Percent Not Tested</b>	<b>N/A Percent At or Above Grade Level</b>
<b>All Students</b>	N/A	N/A	N/A	N/A	N/A
<b>Female</b>	N/A	N/A	N/A	N/A	N/A
<b>Male</b>	N/A	N/A	N/A	N/A	N/A
<b>American Indian or Alaska Native</b>	N/A	N/A	N/A	N/A	N/A
<b>Asian</b>	N/A	N/A	N/A	N/A	N/A
<b>Black or African American</b>	N/A	N/A	N/A	N/A	N/A
<b>Filipino</b>	N/A	N/A	N/A	N/A	N/A
<b>Hispanic or Latino</b>	N/A	N/A	N/A	N/A	N/A
<b>Native Hawaiian or Pacific Islander</b>	N/A	N/A	N/A	N/A	N/A
<b>Two or More Races</b>	N/A	N/A	N/A	N/A	N/A
<b>White</b>	N/A	N/A	N/A	N/A	N/A
<b>English Learners</b>	N/A	N/A	N/A	N/A	N/A
<b>Foster Youth</b>	N/A	N/A	N/A	N/A	N/A
<b>Homeless</b>	N/A	N/A	N/A	N/A	N/A
<b>Military</b>	N/A	N/A	N/A	N/A	N/A
<b>Socioeconomically Disadvantaged</b>	N/A	N/A	N/A	N/A	N/A
<b>Students Receiving Migrant Education Services</b>	N/A	N/A	N/A	N/A	N/A



<b>Students with Disabilities</b>	N/A	N/A	N/A	N/A	N/A
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\*At or above the grade-level standard in the context of the local assessment administered.

### CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative testing suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

For any 2020-2021 data cells with N/T values indicate that this school did not test students using the CAASPP Science.

Subject	School 2019-20	School 2020-21	District 2019-20	District 2020-21	State 2019-20	State 2020-21
<b>Science</b> (grades 5, 8 and high school)	N/A		N/A		N/A	

### 2020-21 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. For any data cells with N/T values indicate that this school did not test students using the CAASPP Science.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
<b>All Students</b>					
<b>Female</b>					
<b>Male</b>					
<b>American Indian or Alaska Native</b>					
<b>Asian</b>					
<b>Black or African American</b>					
<b>Filipino</b>					
<b>Hispanic or Latino</b>					
<b>Native Hawaiian or Pacific Islander</b>					
<b>Two or More Races</b>					
<b>White</b>					
<b>English Learners</b>					
<b>Foster Youth</b>					
<b>Homeless</b>					
<b>Military</b>					
<b>Socioeconomically Disadvantaged</b>					
<b>Students Receiving Migrant Education Services</b>					
<b>Students with Disabilities</b>					

## 2020-21 Career Technical Education Programs

## 2020-21 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

## Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2020-2021 Pupils Enrolled in Courses Required for UC/CSU Admission	
2019-2020 Graduates Who Completed All Courses Required for UC/CSU Admission	

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

## 2020-21 California Physical Fitness Test Results

Due to the COVID-19 crisis, the Physical Fitness Test was suspended during the 2020-2021 school year and therefore no data are reported and each cell in this table is populated with "N/A."

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
Grade 5	N/A	N/A	N/A
Grade 7	N/A	N/A	N/A
Grade 9	N/A	N/A	N/A

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

## 2021-22 Opportunities for Parental Involvement

When parents or family members are involved at school in the education of their child, the child's success in school dramatically increases. Just as we view each child as a unique individual, so we see each family as a unique partner in the child's education. Just as each child has his or her strengths and challenges, so does each family. With this belief, CCDS has several ways for families to be involved.

CCDS parents pledge to:

Provide Home Academic Support by

Ensuring my child comes to school ready to learn.

Reading with my child(ren) every night and/or providing a quiet place to work,

Following through with school recommended actions.

Provide School Support by

Sending my child to school on time and ensuring my child is not absent from school unnecessarily.

Supporting and adhering to the School Discipline policies.

Participate by

Attending school exhibitions of student work.

Attending school PTP meetings, LCAP/WASC stakeholder meetings, or Board of Director meetings.

Actively collaborating and communicating with teachers to meet my child's learning needs.

Using and reinforcing the CCDS Lifelong Guidelines and Lifeskills.

Making positive contributions to the school community.

Being an active member of the community by working to continuously improve CCDS for all students.

Classroom volunteer ( not optional during COVID-19)

Field trip Chaperone (not optional during COVID-19)

Coffee with Administration

Parent Information nights during the enrollment period

For further opportunities to participate you can send an email to [admin@chicocountryday.org](mailto:admin@chicocountryday.org) or call 530-895-2650.

## C. Engagement

### State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

### Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2018-19	School 2019-20	School 2020-21	District 2018-19	District 2019-20	District 2020-21	State 2018-19	State 2019-20	State 2020-21
Dropout Rate									
Graduation Rate									

2020-21 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2020-21 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at [www.cde.ca.gov/ds/ad/acgrinfo.asp](http://www.cde.ca.gov/ds/ad/acgrinfo.asp).

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
American Indian or Alaska Native			
Asian			
Black or African American			
Filipino			
Hispanic or Latino			
Native Hawaiian or Pacific Islander			
Two or More Races			
White			
English Learners			
Foster Youth			
Homeless			
Socioeconomically Disadvantaged			
Students Receiving Migrant Education Services			
Students with Disabilities			

## 2020-21 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

### C. Engagement

#### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2018-19	School 2020-21	District 2018-19	District 2020-21	State 2018-19	State 2020-21
<b>Suspensions</b>						
<b>Expulsions</b>						

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-2020 suspensions and expulsions rate data are not comparable to other year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
<b>Suspensions</b>			
<b>Expulsions</b>			

## 2020-21 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
<b>All Students</b>		
<b>Female</b>		
<b>Male</b>		
<b>American Indian or Alaska Native</b>		
<b>Asian</b>		
<b>Black or African American</b>		
<b>Filipino</b>		
<b>Hispanic or Latino</b>		
<b>Native Hawaiian or Pacific Islander</b>		
<b>Two or More Races</b>		
<b>White</b>		
<b>English Learners</b>		
<b>Foster Youth</b>		
<b>Homeless</b>		
<b>Socioeconomically Disadvantaged</b>		
<b>Students Receiving Migrant Education Services</b>		
<b>Students with Disabilities</b>		

## 2021-22 School Safety Plan

The CCDS Comprehensive Safe Schools Plan was reviewed and revised in the 19/20 school year by a Safety Committee comprised of parents, staff, board members, and administration. The Comprehensive School Safety Plan was presented to the Board of Directors and staff. Key components of the plan include:

Child Abuse Reporting Procedures

Disaster Procedures

School Suspension/Expulsion Guidelines

Procedures to Notify Teachers of Dangerous Pupils

Sexual Harassment Policies

Dress Code

Procedures for Safe Ingress and Egress of Pupils, Parents, and Staff

Safe and Orderly School Environment Conducive to Learning

School Discipline Rules and Consequences

Hate Crime Reporting Procedures and Policies

## D. Other SARC Information

### Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## 2018-19 Elementary Average Class Size and Class Size Distribution

This table displays the 2018-19 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2018-19 Secondary Average Class Size and Class Size Distribution

This table displays the 2018-19 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				



## 2019-20 Secondary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

## 2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

## 2020-21 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

## 2020-21 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	

## 2019-20 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2019-20 expenditures per pupil and average teach salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	9612.46	1076.55	8535.91	60139
District	N/A	N/A	8789.45	73366
Percent Difference - School Site and District	N/A	N/A	-2.9	-19.8
State				84577
Percent Difference - School Site and State	N/A	N/A	10.4	-33.8

## 2020-21 Types of Services Funded

In addition to general funding, CCDS received funding for specific purposes including restricted Special Education funds from the state and federal government, lottery, local fundraising revenue, and other federal funds. These funds were spent on Special Education services, curriculum, study trips, technology, staff development, and textbooks. CCDS received COVID relief funds and also receives Title 1, Title 2 and Title 4 funding. This funding was spent on costs related to the pandemic, including In-person Instruction, costs related to learning loss, sanitation, mental health services and expansion of the school year. The title funds are spent on intervention for qualifying students and professional development.

## 2019-20 Teacher and Administrative Salaries

This table displays the 2019-20 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

## 2020-21 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

### Percent of Students in AP Courses

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
Total AP Courses Offered	

## Professional Development

A number of factors play a role in the Professional Development (PD) and Professional Learning that is offered to our staff which includes furthering our practice in Project Based Learning, implementing Common Core State Standards, Next Generation Science Standards, and competency-based grading and assessment. We review student assessment data, staff professional learning needs survey results, student learning survey results, and our charter guidelines when outlining professional development that is offered throughout the year. In addition, our WASC and LCAP goals are considered when choosing Professional Development.

This year, we implemented the use of a new Learning Management System called Altitude Learning. In addition to using this platform for distance learning and off-campus learning, we are also using it to shift our grading practices to Competency-Based Grading.

Having a staff of newly credentialed teachers and veteran teachers allows for opportunities for staff to learn together. Protocols and collaboration times are designed for staff to learn from each other as we grow our practice within classrooms. Teachers are supported in a number of different ways during the implementation of new curriculum and/or methods. Teachers have collaborative meetings during the professional development days to support one another with the implementation of new practices, allow time to review student data and create plans to address student needs. The Director of Education meets with individual teachers, grade-level teams, and groups of teachers on a frequent basis to provide professional support. Staff participates in the assessment of current practices, review of student performance data/ artifacts and vertical alignment twice a year. Teachers are provided time and support to observe in other classrooms and co-teach. Weekly collaboration time is built into the schedule so that staff is provided with regular time to meet and assist one another with the implementation of PD.

Additionally, Professional Learning is provided through conferences, mentoring, workshops, webinars, virtual meetings, and site-based professional development.

- Project Based Learning- Continuous staff training in the practice of deeper learning and project design components.
- Newly credentialed teachers on staff have a monthly coaching session to support curriculum implementation
- Director of Education has bi-monthly coaching to support Altitude Learning implementation
- Universal Design for Learning, Visualizing and Verbalizing, Seeing Stars, Social Thinking and autism training, Behavioral Intervention training for special education and resource staff
- Staff trained in CPI, First Aid and CPR, trauma informed practices
- Training for programs used on site; Lexia, Mathletics, Go Math, Altitude Learning

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2019-20	2020-21	2021-22
Number of school days dedicated to Staff Development and Continuous Improvement	5	6	