



Charter Academy of the Redwoods

Notice of Regular Meeting

Join Zoom Meeting

<https://us01web.zoom.us/j/74756081227?pwd=czlRck9uQXk0YVYVDB4MWFQVXNlUjdzZz09>

[dYVDB4MWFQVXNlUjdzZz09](https://us01web.zoom.us/j/74756081227?pwd=czlRck9uQXk0YVYVDB4MWFQVXNlUjdzZz09)

Meeting ID: 747 5608 1227 Passcode: 09c1XQ

(707) 467-0500

January 19, 2021 * 6:00 p.m. Open Session



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

I. Welcome and Opening

- a. Call to Order/Roll Call
- b. Adoption of Agenda
- c. President's Report
- d. Secretary's Report
- e. Treasurer's Report (Form 990 /Robertson & Associates letter of December 9th, 2020)
- f. Safety & Facilities Report

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

- a. **Approval of Minutes**—The Directors are requested to approve the minutes of the regular meeting of December 8, 2020. (back-up)
- b. **Approval of School Accountability Report Cards**—The Directors are requested to approve the 2019-20 SARCS to be posted on the schools' web pages. (back-up)

III. Regular Meeting—Action Items

- a. **Approval of Board Resolution No. 01-20/21**—The Directors are requested to approve the terms and conditions of the Charter Academy of the Redwoods establishing support for the Staywell Health Plan JPA. (back-up)
- b. **Approval of Audit Report 2019--2020**—The Directors are requested to approve the final Audit Report for the previous fiscal year. (back-up)
- c. **Approval of Salary Schedule Revisions**— The Directors are requested to approve revisions to the 2020-2021 salary schedule. (back-up)

IV. Board Training

- a. **Review of Previous Training**—The President provides a training opportunity related to LCAP, LCFF, CAASPP, WASC, federal fund planning, fiscal cycle, budget process, and board duties/policies.

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

VI. Next Regular Meeting—Tuesday, March 9, 2021@ 6:00 p.m. @ *Redwood Academy of Ukiah*

VII. Adjournment

Preparing students for a successful future in safe, challenging, well-managed charter schools

09 - CHARTER SCHOOLS SPECIAL REV FD			Fiscal Year 2020/21		
JE #	Description	Debits	Credits	Running Balance	
07/01/20	BB21-00001	FYCLOSE2020	2,697,603.88	46,170.45	2,651,433.43
07/07/20	CT21-00109	19/20 LOTTERY QTR 3	14,046.52		2,665,479.95
07/07/20	CT21-00113	19/20 LOTTERY ADJUSTMENTS	122.33	2.00	2,665,600.28
07/07/20	CT21-00114	18/19 LOTTERY ADJUSTMENTS	47.64	32.02	2,665,615.90
07/09/20	EX21-00001	AP07082020		8,476.96	2,657,138.94
07/09/20	EX21-00002	AP07082020		69.00	2,657,069.94
07/09/20	EX21-00004	AP07082020		28.12	2,657,041.82
07/09/20	EX21-00005	AP07082020		243.34	2,656,798.48
07/09/20	EX21-00007	AP07082020		667.50	2,656,130.98
07/09/20	EX21-00008	AP07082020		168.02	2,655,962.96
07/09/20	EX21-00009	AP07082020		43.53	2,655,919.43
07/09/20	EX21-00010	AP07082020		332.26	2,655,587.17
07/09/20	EX21-00011	AP07082020		575.36	2,655,011.81
07/09/20	EX21-00012	AP07082020		135.04	2,654,876.77
07/09/20	PR21-00005	20200709-MAN		2,934.47	2,651,942.30
07/10/20	PR21-00001	20200710-REG		45,583.55	2,606,358.75
07/10/20	PR21-00004	20200710-JUL		11,787.08	2,594,571.67
07/15/20	CT21-00093	July Charter Taxes	44,338.00		2,638,909.67
07/16/20	CT21-00092	19/20 STATE APPORT JUNE 2020 DEFERRED TO JULY 2020	266,950.00	125,297.00	2,780,562.67
07/16/20	EX21-00013	AP07152020		3,247.85	2,777,314.82
07/16/20	EX21-00014	AP07152020		1,586.00	2,775,728.82
07/16/20	EX21-00015	AP07152020		835.50	2,774,893.32
07/16/20	EX21-00016	AP07152020		157.62	2,774,735.70
07/16/20	EX21-00017	AP07152020		997.14	2,773,738.56
07/16/20	EX21-00018	AP07152020		170.43	2,773,568.13
07/16/20	EX21-00019	AP07152020		448.57	2,773,119.56
07/16/20	EX21-00020	AP07152020		157.50	2,772,962.06
07/16/20	EX21-00021	AP07152020		75.00	2,772,887.06
07/16/20	EX21-00022	AP07152020		162.50	2,772,724.56
07/16/20	EX21-00023	AP07152020		3,289.00	2,769,435.56
07/16/20	EX21-00024	AP07152020		500.00	2,768,935.56
07/16/20	EX21-00025	AP07152020		362.57	2,768,572.99
07/16/20	EX21-00026	AP07152020		33.18	2,768,539.81
07/16/20	EX21-00027	AP07152020		804.17	2,767,735.64
07/23/20	EX21-00028	AP07222020		9,134.00	2,758,601.64
07/23/20	EX21-00029	AP07222020		407.87	2,758,193.77
07/23/20	EX21-00030	AP07222020		222.65	2,757,971.12
07/23/20	EX21-00031	AP07222020		15.00	2,757,956.12
07/23/20	EX21-00032	AP07222020		8.38	2,757,947.74
07/24/20	PR21-00006	20200724-REG		53,465.24	2,704,482.50
07/30/20	CT21-00116	20/21 K-12 APPORT JULY	75,718.00		2,780,200.50
07/30/20	EX21-00033	AP07292020		417.43	2,779,783.07
07/30/20	EX21-00034	AP07292020		5,874.00	2,773,909.07
07/30/20	EX21-00035	AP07292020		39.82	2,773,869.25
07/30/20	EX21-00036	AP07292020		348.36	2,773,520.89
07/30/20	EX21-00037	AP07292020		258.75	2,773,262.14
07/30/20	EX21-00038	AP07292020		198.51	2,773,063.63
07/30/20	EX21-00039	AP07292020		158.84	2,772,904.79
07/30/20	EX21-00040	AP07292020		2,140.00	2,770,764.79

Selection Grouped by Fund and JE Date, Filtered by (Org = 58, Fiscal Year = 2021, Restricted Accts? = Y, No Detail? = Y)

ESCAPE ONLINE

09 - CHARTER SCHOOLS SPECIAL REV FD			Fiscal Year 2020/21		
JE #	Description		Debits	Credits	Running Balance
		Total for 7/2020	3,098,826.37	328,061.58	
	Net Change	2,770,764.79			
08/03/20	AR21-00001	210001	387.00		2,771,151.79
08/03/20	AR21-00002	210001	5,021.42		2,776,173.21
08/03/20	AR21-00003	210001	5,372.57		2,781,545.78
08/03/20	AR21-00004	210001	21.67		2,781,567.45
08/06/20	EX21-00042	AP08052020A		334.68	2,781,232.77
08/06/20	EX21-00043	AP08052020A		186.59	2,781,046.18
08/06/20	EX21-00044	AP08052020A		667.50	2,780,378.68
08/06/20	EX21-00045	AP08052020A		2,000.00	2,778,378.68
08/06/20	EX21-00046	AP08052020A		168.02	2,778,210.66
08/06/20	EX21-00047	AP08052020A		332.26	2,777,878.40
08/06/20	EX21-00048	AP08052020A		575.36	2,777,303.04
08/10/20	PR21-00009	20200810-REG		86,122.52	2,691,180.52
08/13/20	EX21-00049	AP08122020	32.44	397.96	2,690,815.00
08/13/20	EX21-00050	AP08122020		3,050.59	2,687,764.41
08/13/20	EX21-00051	AP08122020		2,093.08	2,685,671.33
08/13/20	EX21-00052	AP08122020		15.07	2,685,656.26
08/13/20	EX21-00053	AP08122020		5,226.46	2,680,429.80
08/13/20	EX21-00054	AP08122020		1,114.50	2,679,315.30
08/13/20	EX21-00055	AP08122020		69.00	2,679,246.30
08/13/20	EX21-00056	AP08122020		75.00	2,679,171.30
08/13/20	EX21-00057	AP08122020		704.60	2,678,466.70
08/13/20	EX21-00058	AP08122020		265.55	2,678,201.15
08/13/20	EX21-00059	AP08122020		3,289.00	2,674,912.15
08/13/20	EX21-00060	AP08122020		1,510.68	2,673,401.47
08/13/20	EX21-00061	AP08122020		33.12	2,673,368.35
08/15/20	CT21-00094	August Charter Taxes	88,677.00		2,762,045.35
08/20/20	EX21-00062	AP08192020		18.00	2,762,027.35
08/20/20	EX21-00063	AP08192020		129.00	2,761,898.35
08/20/20	EX21-00064	AP08192020		1,233.36	2,760,664.99
08/20/20	EX21-00065	AP08192020		157.50	2,760,507.49
08/20/20	EX21-00066	AP08192020		7.84	2,760,499.65
08/20/20	EX21-00067	AP08192020		70.00	2,760,429.65
08/20/20	EX21-00068	AP08192020		110.00	2,760,319.65
08/20/20	EX21-00069	AP08192020		814.86	2,759,504.79
08/20/20	EX21-00070	AP08192020		1,968.52	2,757,536.27
08/20/20	EX21-00071	AP08192020		107.79	2,757,428.48
08/20/20	EX21-00072	AP08192020		712.58	2,756,715.90
08/24/20	CT21-00125	USE TAX JUL 2020		22.96	2,756,692.94
08/26/20	PR21-00012	20200826-REG		91,931.13	2,664,761.81
08/27/20	CT21-00145	20/21 K-12 APPORTIONMENT AUGUST	75,718.00		2,740,479.81
08/27/20	EX21-00073	AP08262020		345.00	2,740,134.81
08/27/20	EX21-00074	AP08262020		5,874.00	2,734,260.81
08/27/20	EX21-00075	AP08262020		3,600.00	2,730,660.81
08/27/20	EX21-00076	AP08262020		262.65	2,730,398.16
08/27/20	EX21-00077	AP08262020		400.00	2,729,998.16
08/27/20	EX21-00078	AP08262020		1,842.01	2,728,156.15
08/27/20	EX21-00079	AP08262020		15.00	2,728,141.15
08/27/20	EX21-00080	AP08262020		92.00	2,728,049.15
08/27/20	EX21-00081	AP08262020		6,640.00	2,721,409.15

Selection Grouped by Fund and JE Date, Filtered by (Org = 58, Fiscal Year = 2021, Restricted Accts? = Y, No Detail? = Y)

ESCAPE ONLINE

Page 2 of 13

09 - CHARTER SCHOOLS SPECIAL REV FD			Fiscal Year 2020/21		
JE #	Description	Debits	Credits	Running Balance	
08/27/20	EX21-00082	AP08262020	5,663.06	2,715,746.09	
		Total for 8/2020	175,230.10	230,248.80	
	Net Change	55,018.70-			
09/01/20	CT21-00141	20/21 CARES ACT 1ST APPORT	16,523.00	2,732,269.09	
09/03/20	CT21-00150	20/21 LLMF 1ST APPORT STATE GENERAL FUND	24,645.00	2,756,914.09	
09/03/20	CT21-00154	20/21 LLMF 1ST APPORT CORONAVIRUS RELIEF FUND	194,650.00	2,951,564.09	
09/03/20	EX21-00083	AP09022020	432.40	2,951,131.69	
09/03/20	EX21-00084	AP09022020	19.99	2,951,111.70	
09/03/20	EX21-00085	AP09022020	3,410.40	2,947,701.30	
09/03/20	EX21-00086	AP09022020	138.00	2,947,563.30	
09/03/20	EX21-00087	AP09022020	1,221.02	2,946,342.28	
09/03/20	EX21-00088	AP09022020	365.78	2,945,976.50	
09/03/20	EX21-00089	AP09022020	130.50	2,945,846.00	
09/10/20	EX21-00090	AP09092020	135.12	2,945,710.88	
09/10/20	EX21-00091	AP09092020	9,252.24	2,936,458.64	
09/10/20	EX21-00092	AP09092020	648.00	2,935,810.64	
09/10/20	EX21-00093	AP09092020	69.00	2,935,741.64	
09/10/20	EX21-00094	AP09092020	75.00	2,935,666.64	
09/10/20	EX21-00095	AP09092020	55.47	2,935,611.17	
09/10/20	EX21-00096	AP09092020	283.31	2,935,327.86	
09/10/20	EX21-00097	AP09092020	343.71	2,934,984.15	
09/10/20	EX21-00099	AP09092020	667.50	2,934,316.65	
09/10/20	EX21-00100	AP09092020	769.40	2,933,547.25	
09/10/20	EX21-00101	AP09092020	206.82	2,933,340.43	
09/10/20	EX21-00102	AP09092020	3,289.00	2,930,051.43	
09/10/20	EX21-00103	AP09092020	332.26	2,929,719.17	
09/10/20	EX21-00104	AP09092020	575.36	2,929,143.81	
09/10/20	EX21-00105	AP09092020	612.75	2,928,531.06	
09/10/20	PR21-00015	20200910-REG	94,891.04	2,833,640.02	
09/15/20	CT21-00162	September Charter Taxes	88,677.00	2,922,317.02	
09/17/20	EX21-00106	AP09162020	1,346.98	2,920,970.04	
09/17/20	EX21-00107	AP09162020	3,320.08	2,917,649.96	
09/17/20	EX21-00108	AP09162020	2,697.91	2,914,952.05	
09/17/20	EX21-00109	AP09162020	35.36	2,914,916.69	
09/17/20	EX21-00110	AP09162020	1,545.23	2,913,371.46	
09/17/20	EX21-00111	AP09162020	201.60	2,913,169.86	
09/17/20	EX21-00112	AP09162020	157.50	2,913,012.36	
09/17/20	EX21-00113	AP09162020	8.11	2,913,004.25	
09/17/20	EX21-00114	AP09162020	160.00	2,912,844.25	
09/17/20	EX21-00115	AP09162020	92.00	2,912,752.25	
09/17/20	EX21-00116	AP09162020	33.12	2,912,719.13	
09/22/20	CT21-00198	USE TAX PREPAY-AUGUST	32.44	2,912,686.69	
09/23/20	CT21-00203	USE TAX PREPAY-AUGUST	32.44	2,912,686.69	
09/23/20	CT21-00204	USE TAX AUGUST	32.44	2,912,686.69	
09/23/20	CT21-00267	20/21 PROP 30 EPA QTR 1	144,320.00	3,057,006.69	
09/24/20	EX21-00117	AP09232020	295.20	3,056,711.49	
09/24/20	EX21-00118	AP09232020	3,600.00	3,053,111.49	
09/24/20	EX21-00119	AP09232020	262.65	3,052,848.84	
09/24/20	EX21-00120	AP09232020	3,500.00	3,049,348.84	

09 - CHARTER SCHOOLS SPECIAL REV FD			Fiscal Year 2020/21		
JE #	Description	Debits	Credits	Running Balance	
09/24/20	EX21-00121	AP09232020	225.00	3,049,123.84	
09/24/20	EX21-00122	AP09232020	179.00	3,048,944.84	
09/24/20	EX21-00123	AP09232020	152.64	3,048,792.20	
09/24/20	EX21-00124	AP09232020	15.00	3,048,777.20	
09/24/20	EX21-00125	AP09232020	46.00	3,048,731.20	
09/24/20	EX21-00126	AP09232020	198.90	3,048,532.30	
09/24/20	EX21-00127	AP09232020	55.00	3,048,477.30	
09/24/20	EX21-00128	AP09232020	5,664.02	3,042,813.28	
09/24/20	EX21-00129	AP09232020	659.30	3,042,153.98	
09/24/20	EX21-00130	AP09232020	952.47	3,041,201.51	
09/25/20	PR21-00018	20200925-REG	115,991.55	2,925,209.96	
09/29/20	CT21-00262	20/21 SEPT K-12 APPORTIONMENT	136,294.00	3,061,503.96	
09/29/20	GJ21-00002	XFER EXPENSES FR 3220-7420	1,431.82	1,431.82	3,061,503.96
		Total for 9/2020	606,573.26	260,815.39	
Net Change		345,757.87			
10/01/20	CT21-00342	20/21 1ST Q INTEREST 0.9460%	6,576.68	3,068,080.64	
10/01/20	EX21-00131	AP09302020		1,224.88	3,066,855.76
10/01/20	EX21-00132	AP09302020		5,874.00	3,060,981.76
10/01/20	EX21-00133	AP09302020		1,210.04	3,059,771.72
10/01/20	EX21-00134	AP09302020		1,650.00	3,058,121.72
10/01/20	EX21-00135	AP09302020		40.83	3,058,080.89
10/01/20	EX21-00137	AP09302020		2,013.05	3,056,067.84
10/01/20	EX21-00138	AP09302020		197,961.84	2,858,106.00
10/01/20	EX21-00139	AP09302020		142.17	2,857,963.83
10/08/20	EX21-00140	AP10072020		69.00	2,857,894.83
10/08/20	EX21-00141	AP10072020		75.00	2,857,819.83
10/08/20	EX21-00142	AP10072020		53.35	2,857,766.48
10/08/20	EX21-00143	AP10072020		352.52	2,857,413.96
10/08/20	EX21-00144	AP10072020		509.66	2,856,904.30
10/08/20	EX21-00145	AP10072020		92.00	2,856,812.30
10/08/20	EX21-00146	AP10072020		228.96	2,856,583.34
10/08/20	EX21-00147	AP10072020		667.50	2,855,915.84
10/08/20	EX21-00148	AP10072020		1,045.40	2,854,870.44
10/08/20	EX21-00149	AP10072020		168.02	2,854,702.42
10/08/20	EX21-00150	AP10072020		3,289.00	2,851,413.42
10/08/20	EX21-00151	AP10072020		332.26	2,851,081.16
10/08/20	EX21-00152	AP10072020		575.36	2,850,505.80
10/08/20	GJ21-00003	MOVE 3006&3007 UNREST TO 3210	11,006.88	11,006.88	2,850,505.80
10/08/20	GJ21-00004	MOVE 3220 RES TO 3215	514.48	514.48	2,850,505.80
10/08/20	GJ21-00005	xfer to 3220 for dist def 3106 &3107 AAA	11,674.15	11,674.15	2,850,505.80
10/09/20	PR21-00021	20201009-REG		95,393.86	2,755,111.94
10/13/20	CT21-00360	19/20 LOTTERY Q4	12,577.76		2,767,689.70
10/15/20	CT21-00275	October Charter Taxes	29,559.00		2,797,248.70
10/15/20	EX21-00153	AP10142020		4,487.93	2,792,760.77
10/15/20	EX21-00154	AP10142020		450.67	2,792,310.10
10/15/20	EX21-00155	AP10142020	191.62	2,350.77	2,790,150.95
10/15/20	EX21-00156	AP10142020		201.84	2,789,949.11
10/15/20	EX21-00157	AP10142020		2,438.65	2,787,510.46
10/15/20	EX21-00158	AP10142020		157.50	2,787,352.96
10/15/20	EX21-00159	AP10142020		362.01	2,786,990.95
10/15/20	EX21-00160	AP10142020		17.16	2,786,973.79

09 - CHARTER SCHOOLS SPECIAL REV FD			Fiscal Year 2020/21		
JE #	Description	Debits	Credits	Running Balance	
10/15/20	EX21-00161		92.00	2,786,881.79	
10/15/20	EX21-00162		2,442.04	2,784,439.75	
10/15/20	EX21-00163		33.12	2,784,406.63	
10/15/20	EX21-00164		272.42	2,784,134.21	
10/22/20	EX21-00165		154.93	2,783,979.28	
10/22/20	EX21-00166		345.00	2,783,634.28	
10/22/20	EX21-00167		1,372.65	2,782,261.63	
10/22/20	EX21-00168		225.00	2,782,036.63	
10/22/20	EX21-00169		520.00	2,781,516.63	
10/22/20	EX21-00170		175.94	2,781,340.69	
10/22/20	EX21-00171		135.00	2,781,205.69	
10/22/20	EX21-00172		3,246.15	2,777,959.54	
10/22/20	EX21-00173		366.13	2,777,593.41	
10/22/20	EX21-00174		2,838.82	2,774,754.59	
10/22/20	EX21-00175		604.31	2,774,150.28	
10/22/20	EX21-00176		2,128.69	2,772,021.59	
10/26/20	PR21-00024		95,674.61	2,676,346.98	
10/29/20	CT21-00362	20/21 K-12 APPORTIONMENT OCTOBER		2,812,640.98	
		136,294.00			
10/29/20	EX21-00177	AP10282020	722.46	2,811,918.52	
10/29/20	EX21-00178	AP10282020	5,874.00	2,806,044.52	
10/29/20	EX21-00179	AP10282020	1,479.13	2,804,565.39	
10/29/20	EX21-00180	AP10282020	24.44	2,804,540.95	
10/29/20	EX21-00181	AP10282020	413.38	2,804,127.57	
10/29/20	EX21-00182	AP10282020	15.00	2,804,112.57	
10/29/20	EX21-00183	AP10282020	45.00	2,804,067.57	
10/29/20	EX21-00185	AP10282020	6,105.09	2,797,962.48	
10/30/20	AR21-00005	210002		2,799,602.08	
		1,639.60			
10/30/20	AR21-00006	210002		2,799,905.56	
		303.48			
10/30/20	AR21-00007	210002		2,799,947.56	
		42.00			
10/30/20	CT21-00313	ORG 58 PRIOR YEAR USE TAX CORRECTING ENTRY		2,800,049.68	
		102.12			
10/31/20	GJ21-00011	to split interest first quarter			
		3,288.44	3,288.44	2,800,049.68	
		Total for 10/2020	213,770.21	475,224.49	
	Net Change	261,454.28-			
11/05/20	EX21-00186	AP11042020	149.90	2,799,899.78	
11/05/20	EX21-00187	AP11042020	154.96	2,799,744.82	
11/05/20	EX21-00188	AP11042020	5,531.59	2,794,213.23	
11/05/20	EX21-00189	AP11042020	92.00	2,794,121.23	
11/05/20	EX21-00190	AP11042020	226.27	2,793,894.96	
11/05/20	EX21-00191	AP11042020	659.63	2,793,235.33	
11/05/20	EX21-00192	AP11042020	168.02	2,793,067.31	
11/05/20	EX21-00193	AP11042020	332.26	2,792,735.05	
11/05/20	EX21-00194	AP11042020	575.36	2,792,159.69	
11/05/20	EX21-00195	AP11042020	142.22	2,792,017.47	
11/10/20	PR21-00027	20201110-REG			
			95,377.86	2,696,639.61	
11/13/20	EX21-00196	AP11122020			
			818.19	2,695,821.42	
11/13/20	EX21-00197	AP11122020			
			560.12	2,695,261.30	
11/13/20	EX21-00198	AP11122020			
			104.53	2,695,156.77	
11/13/20	EX21-00199	AP11122020			
			1,999.64	2,693,157.13	
11/13/20	EX21-00200	AP11122020			
			69.00	2,693,088.13	

Selection Grouped by Fund and JE Date, Filtered by (Org = 58, Fiscal Year = 2021, Restricted Accts? = Y, No Detail? = Y)

ESCAPE ONLINE

09 - CHARTER SCHOOLS SPECIAL REV FD			Fiscal Year 2020/21	
JE #	Description	Debits	Credits	Running Balance
11/13/20	EX21-00201		75.00	2,693,013.13
11/13/20	EX21-00202		369.17	2,692,643.96
11/13/20	EX21-00203		451.00	2,692,192.96
11/13/20	EX21-00204		22.00	2,692,170.96
11/13/20	EX21-00205		667.50	2,691,503.46
11/13/20	EX21-00206		3,289.00	2,688,214.46
11/13/20	EX21-00207		33.12	2,688,181.34
11/15/20	CT21-00367	November Charter Taxes		2,747,299.34
		59,118.00		
11/18/20	CT21-00402	20/21 MANDATE BLOCK GRT 1ST		2,756,283.34
		8,984.00		
11/19/20	EX21-00208		5,874.00	2,750,409.34
11/19/20	EX21-00209		2,880.00	2,747,529.34
11/19/20	EX21-00210		262.65	2,747,266.69
11/19/20	EX21-00211		157.50	2,747,109.19
11/19/20	EX21-00212		28.78	2,747,080.41
11/19/20	EX21-00213		92.00	2,746,988.41
11/19/20	EX21-00214		764.64	2,746,223.77
11/19/20	EX21-00215		325.00	2,745,898.77
11/19/20	EX21-00216		604.31	2,745,294.46
11/19/20	EX21-00217		550.00	2,744,744.46
11/25/20	CT21-00422	20/21 K-12 APPORTIONMENT NOV		2,881,038.46
		136,294.00		
11/25/20	PR21-00031	20201125-REG		2,788,383.26
			92,655.20	
		Total for 11/2020	204,396.00	216,062.42
	Net Change	11,666.42-		
12/01/20	CT21-00464	Use Tax Prepay1 Oct 11.20.2020		2,788,191.64
			191.62	
12/02/20	GJ21-00009	to split interest first quarter		2,788,191.64
		3,288.44	3,288.44	
12/02/20	GJ21-00010	to split interest first quarter		2,788,191.64
		3,288.44	3,288.44	
12/03/20	EX21-00218	AP12022020		2,787,726.41
			465.23	
12/03/20	EX21-00219	AP12022020		2,787,234.30
			492.11	
12/03/20	EX21-00220	AP12022020		2,778,757.34
			8,476.96	
12/03/20	EX21-00221	AP12022020		2,778,002.80
			754.54	
12/03/20	EX21-00222	AP12022020		2,776,202.80
			1,800.00	
12/03/20	EX21-00223	AP12022020		2,775,167.97
			1,034.83	
12/03/20	EX21-00224	AP12022020		2,775,152.97
			15.00	
12/03/20	EX21-00226	AP12022020		2,771,652.97
			3,500.00	
12/03/20	EX21-00227	AP12022020		2,769,652.97
			2,000.00	
12/03/20	EX21-00228	AP12022020		2,769,492.85
			160.12	
12/03/20	EX21-00229	AP12022020		2,768,995.29
			497.56	
12/03/20	EX21-00230	AP12022020		2,768,551.81
			443.48	
12/10/20	EX21-00231	AP12092020		2,768,090.78
			461.03	
12/10/20	EX21-00232	AP12092020		2,767,647.30
			443.48	
12/10/20	EX21-00233	AP12092020		2,767,492.34
			154.96	
12/10/20	EX21-00234	AP12092020		2,767,229.69
			262.65	
12/10/20	EX21-00235	AP12092020		2,767,160.69
			69.00	
12/10/20	EX21-00236	AP12092020		2,767,141.51
			19.18	
12/10/20	EX21-00237	AP12092020		2,767,066.51
			75.00	
12/10/20	EX21-00238	AP12092020		2,767,026.60
			39.91	
12/10/20	EX21-00239	AP12092020		2,766,980.60
			46.00	
12/10/20	EX21-00240	AP12092020		2,766,924.10
			56.50	
12/10/20	EX21-00241	AP12092020		2,766,256.60
			667.50	
12/10/20	EX21-00242	AP12092020		2,766,088.58
			168.02	
12/10/20	EX21-00243	AP12092020		2,762,799.58
			3,289.00	
Selection	Grouped by Fund and JE Date, Filtered by (Org = 58, Fiscal Year = 2021, Restricted Accts? = Y, No Detail? = Y)		ESCAPE	ONLINE
				Page 6 of 13

09 - CHARTER SCHOOLS SPECIAL REV FD			Fiscal Year 2020/21		
JE #	Description	Debits	Credits	Running Balance	
01/05/21	AR21-00008	210003		310.99	2,932,155.18
01/05/21	AR21-00009	210003		860.63	2,933,015.81
01/05/21	AR21-00010	210003		64.00	2,933,079.81
01/05/21	AR21-00011	210003		661.23	2,933,741.04
01/05/21	AR21-00012	210003		6.00	2,933,747.04
01/07/21	EX21-00272	AP01062021			2,933,725.48
01/07/21	EX21-00273	AP01062021		21.56	2,933,666.28
01/07/21	EX21-00274	AP01062021		59.20	2,933,478.26
01/07/21	EX21-00275	AP01062021		188.02	2,933,146.00
01/07/21	EX21-00276	AP01062021		332.26	2,932,557.76
01/08/21	PR21-00041	20210108-REG		588.24	2,846,955.42
				85,602.34	
		Total for 1/2021		1,902.85	86,791.62
	Net Change	84,888.77-			
	Total for 09 - CHARTER SCHOOLS SPECIAL REV FD			4,701,610.24	1,854,654.82
	Net Change	2,846,955.42			

Recap by Resource

Rsrc-PY	Bal Forward	Debit	Credit	Ending Bal	Resource Description
0000-0	.00	1,958,309.76	630,838.59	1,327,471.17	NO REPORTING REQUIREM
0000-1	.00	1,879,268.35	574,565.88	1,304,702.47	NO REPORTING REQUIREM
1100-0	.00	7,489.18	4,249.38	3,239.80	STATE LOTTERY
1100-1	.00	6,565.18	3,720.60	2,844.58	STATE LOTTERY
1400-0	.00	214,188.00	64,311.00	149,877.00	PROPOSITION 30 (EPA)
1400-1	.00	199,643.00	60,986.00	138,657.00	PROPOSITION 30 (EPA)
3010-0	.00	13,226.00	38,755.45	25,529.45-	NCLB TITLE I: LOW-INC/NEC
3010-1	.00	20,238.00	8,245.84	11,992.16	NCLB TITLE I: LOW-INC/NEC
3210-0	.00	5,963.00	25,543.48	19,580.48-	CARES ACT-ESSER FUND
3210-1	.00	10,560.00	35,698.99	25,138.99-	CARES ACT-ESSER FUND
3215-0	.00	575.00	2,452.09	1,877.09-	GOVENOR'S EMERG ED RE
3215-1	.00	2,415.00	10,040.46	7,625.46-	GOVENOR'S EMERG ED RE
3220-0	.00	57,966.30	58,996.32	1,030.02-	CORONAVIRUS RELIEF FD
3220-1	.00	138,630.00	139,587.63	957.63-	CORONAVIRUS RELIEF FD
4035-0	.00		6,342.26	6,342.26-	TITLE II:TEACHER QUALITY
4035-1	.00		11,908.77	11,908.77-	TITLE II:TEACHER QUALITY
4127-0	.00	8,117.00	12,097.73	3,980.73-	TITLE IV
4127-1	.00	9,530.00	7,030.16	2,499.84	TITLE IV
6030-1	.00	303.48	108,048.56	107,745.08-	CHARTER SCH. FACILITIES
6230-0	.00	51,100.00		51,100.00	CALIF CLAN ENERGY JOB A
6230-1	.00	51,959.00		51,959.00	CALIF CLAN ENERGY JOB A
6300-0	.00	7,221.92	3,751.83	3,470.09	LOTTERY: INSTRUCTIONAL
6300-1	.00	5,517.97	2,479.06	3,038.91	LOTTERY: INSTRUCTIONAL
7085-0	.00	5,021.42	5,021.42	.00	LSCCP GRANT
7085-1	.00	5,372.57	5,372.57	.00	LSCCP GRANT
7388-0	.00	708.54	708.54	.00	Protective Equipment/Cleanin
7388-1	.00	1,092.57	1,092.57	.00	Protective Equipment/Cleanin
7420-0	.00	11,947.00	11,986.53	39.53-	STATE LEARNING LOSS MI'
7420-1	.00	12,698.00	13,232.82	534.82-	STATE LEARNING LOSS MI'

09 - CHARTER SCHOOLS SPECIAL REV FD				Fiscal Year 2020/21	
JE #	Description	Debits	Credits	Running Balance	
12/10/20	EX21-00244	AP12092020	332.26	2,762,467.32	
12/10/20	EX21-00245	AP12092020	575.36	2,761,891.96	
12/10/20	PR21-00034	20201210-REG	88,507.92	2,673,384.04	
12/14/20	CT21-00472	19/20 TITLE I PART A SIXTH APPORT ESSA	5.00	2,673,389.04	
12/14/20	CT21-00473	20/21 TITLE I SECOND APPORT PART A	33,454.00	2,706,843.04	
12/14/20	CT21-00530	19/20 TITLE I CORRECT 9200 ALLOCATIONS	5.00	2,706,838.04	
12/14/20	CT21-00547	19/20 TITLE I PART A SIXTH APPORT ESSA	5.00	2,706,843.04	
12/15/20	CT21-00448	December Charter Taxes	59,118.00	2,765,961.04	
12/17/20	EX21-00246	AP12162020	465.23	2,765,495.81	
12/17/20	EX21-00247	AP12162020	89.27	2,765,406.54	
12/17/20	EX21-00248	AP12162020	8,957.92	2,756,448.62	
12/17/20	EX21-00249	AP12162020	5,874.00	2,750,574.62	
12/17/20	EX21-00250	AP12162020	1,801.00	2,748,773.62	
12/17/20	EX21-00251	AP12162020	2,984.87	2,745,788.75	
12/17/20	EX21-00252	AP12162020	6,699.94	2,739,088.81	
12/17/20	EX21-00253	AP12162020	465.23	2,738,623.58	
12/17/20	EX21-00254	AP12162020	3,467.75	2,735,155.83	
12/17/20	EX21-00255	AP12162020	157.50	2,734,998.33	
12/17/20	EX21-00256	AP12162020	121.19	2,734,877.14	
12/17/20	EX21-00257	AP12162020	46.00	2,734,831.14	
12/17/20	EX21-00258	AP12162020	678.87	2,734,152.27	
12/17/20	EX21-00259	AP12162020	2,000.00	2,732,152.27	
12/17/20	EX21-00260	AP12162020	604.31	2,731,547.96	
12/17/20	EX21-00261	AP12162020	33.12	2,731,514.84	
12/17/20	IFC21-00001	Clear out 9610 and 9310 accounts	333.10	2,731,847.94	
12/17/20	PR21-00037	20201217-MAN	701.46	2,731,146.48	
12/21/20	CT21-00502	20/21 LLMF GEER FUND	2,990.00	2,734,136.48	
12/22/20	PR21-00038	20201222-REG	96,063.67	2,638,072.81	
12/23/20	CT21-00534	20/21 EPA PROP 30 QTR 2	144,321.00	2,782,393.81	
12/29/20	CT21-00504	20/21 TITLE IV PART A ESSA	17,647.00	2,800,040.81	
12/30/20	CT21-00541	20/21 APPORTIONMENT K-12 DECEMBER	136,294.00	2,936,334.81	
12/31/20	EX21-00262	AP12302020	110.69	2,936,224.12	
12/31/20	EX21-00263	AP12302020	398.92	2,935,825.20	
12/31/20	EX21-00264	AP12302020	1,127.94	2,934,697.26	
12/31/20	EX21-00265	AP12302020	443.00	2,934,254.26	
12/31/20	EX21-00266	AP12302020	15.00	2,934,239.26	
12/31/20	EX21-00267	AP12302020	46.00	2,934,193.26	
12/31/20	EX21-00269	AP12302020	2,002.50	2,932,190.76	
12/31/20	EX21-00270	AP12302020	171.27	2,932,019.49	
12/31/20	EX21-00271	AP12302020	342.77	2,931,676.72	
12/31/20	GJ21-00012	Check 165497 was Stale Dated	47.04	2,931,723.76	
12/31/20	GJ21-00013	Check 779549 was Stale Dated	32.63	2,931,756.39	
12/31/20	GJ21-00014	Check 783910 was Stale Dated	17.23	2,931,773.62	
12/31/20	GJ21-00015	Check 170611 was Stale Dated	70.57	2,931,844.19	
		Total for 12/2020	400,911.45	257,450.52	
Net Change		143,460.93			

Recap by Resource

<u>Rsrc-PY</u>	<u>Bal Forward</u>	<u>Debit</u>	<u>Credit</u>	<u>Ending Bal</u>	<u>Resource Description</u>
7510-0	.00	1,998.00	4,055.93	2,057.93-	LOW PERFORMING SCHOO
7510-1	.00	13,986.00	3,534.36	10,451.64	LOW PERFORMING SCHOO
	.00	4,701,610.24	1,854,654.82	2,846,955.42	

76 - WARRANT/PASS-THROUGH			Fiscal Year 2020/21		
JE #	Description	Debits	Credits	Running Balance	
07/01/20	BB21-00002	FYCLOSE2020	333.10	2,976.38	2,643.28-
07/09/20	CT21-00003	20200709-MAN		1,113.58	3,756.86-
07/09/20	EX21-00003	AP07082020		1,220.31	4,977.17-
07/09/20	EX21-00006	AP07082020		1,823.52	6,800.69-
07/09/20	PR21-00005	20200709-MAN	2,934.47	1,786.32	5,652.54-
07/10/20	CT21-00001	20200710-REG		14,588.62	20,241.16-
07/10/20	CT21-00002	20200710-JUL		3,436.13	23,677.29-
07/10/20	PR21-00001	20200710-REG	45,583.55	22,454.64	548.38-
07/10/20	PR21-00002	20200710-REG		402.00	950.38-
07/10/20	PR21-00004	20200710-JUL	11,787.08	5,374.57	5,462.13
07/23/20	EX21-00031	AP07222020		396.84	5,065.29
07/24/20	CT21-00011	20200724-REG		16,774.37	11,709.08-
07/24/20	PR21-00006	20200724-REG	53,465.24	25,911.71	15,844.45
07/24/20	PR21-00007	20200724-REG		402.00	15,442.45
		Total for 7/2020	114,103.44	98,660.99	
	Net Change				15,442.45
08/06/20	EX21-00041	AP08052020A		1,181.67	14,260.78
08/10/20	CT21-00022	20200810-REG		26,304.86	12,044.08-
08/10/20	PR21-00009	20200810-REG	86,122.52	43,379.19	30,699.25
08/10/20	PR21-00010	20200810-REG		475.35	30,223.90
08/14/20	CT21-00081	58-July Staywell Transfer		15,371.31	14,852.59
08/26/20	CT21-00095	20200826-REG		28,393.28	13,540.69-
08/26/20	PR21-00012	20200826-REG	91,931.13	47,032.96	31,357.48
08/26/20	PR21-00013	20200826-REG		475.35	30,882.13
08/27/20	EX21-00079	AP08262020		407.96	30,474.17
		Total for 8/2020	178,053.65	163,021.93	
	Net Change				15,031.72
09/10/20	CT21-00146	20200910-REG		29,648.74	825.43
09/10/20	EX21-00098	AP09092020		3,655.88	2,830.45-
09/10/20	PR21-00015	20200910-REG	94,891.04	48,703.92	43,356.67
09/10/20	PR21-00016	20200910-REG		475.35	42,881.32
09/17/20	CT21-00192	58-Aug Staywell Transfer		26,547.70	16,333.62
09/24/20	EX21-00124	AP09232020		407.96	15,925.66
09/25/20	CT21-00199	20200925-REG		35,820.15	19,894.49-
09/25/20	PR21-00018	20200925-REG	115,991.55	63,269.21	32,827.85
09/25/20	PR21-00019	20200925-REG		550.35	32,277.50
		Total for 9/2020	210,882.59	209,079.26	
	Net Change				1,803.33
10/01/20	CT21-00342	20/21 1ST Q INTEREST 0.9460%	43.39		32,320.89
10/01/20	EX21-00136	AP09302020		1,827.94	30,492.95
10/05/20	CT21-00242	58-Sept Staywell Transfer		27,784.88	2,708.07
10/09/20	CT21-00246	20201009-REG		29,971.07	27,263.00-
10/09/20	PR21-00021	20201009-REG	95,393.86	48,878.72	19,252.14
10/09/20	PR21-00022	20201009-REG		475.35	18,776.79
10/26/20	CT21-00297	20201026-REG		29,907.33	11,130.54-
10/26/20	PR21-00024	20201026-REG	95,674.61	48,968.58	35,575.49
10/26/20	PR21-00025	20201026-REG		726.35	34,849.14
10/29/20	EX21-00182	AP10282020		407.96	34,441.18
10/29/20	EX21-00184	AP10282020		2,031.05	32,410.13

76 - WARRANT/PASS-THROUGH			Fiscal Year 2020/21		
JE #	Description	Debits	Credits	Running Balance	
10/31/20	GJ21-00011	to split interest first quarter	21.69	21.69	32,410.13
		Total for 10/2020	191,133.55	191,000.92	
		Net Change	132.63		
11/10/20	CT21-00343	20201110-REG		29,757.74	2,652.39
11/10/20	PR21-00027	20201110-REG	95,377.86	48,574.54	49,455.71
11/10/20	PR21-00028	20201110-REG		976.35	48,479.36
11/19/20	CT21-00381	58-Oct Staywell Transfer		27,784.88	20,694.48
11/23/20	CT21-00369	20201123-MAN		77.06	20,617.42
11/23/20	PR21-00030	20201123-MAN		350.24	20,267.18
11/25/20	CT21-00383	20201125-REG		28,576.69	8,309.51-
11/25/20	PR21-00031	20201125-REG	92,655.20	47,063.24	37,282.45
11/25/20	PR21-00032	20201125-REG		976.35	36,306.10
		Total for 11/2020	188,033.06	184,137.09	
		Net Change	3,895.97		
12/02/20	GJ21-00009	to split interest first quarter	21.69	21.69	36,306.10
12/02/20	GJ21-00010	to split interest first quarter	21.69	21.69	36,306.10
12/03/20	EX21-00224	AP12022020		407.96	35,898.14
12/03/20	EX21-00225	AP12022020		2,031.05	33,867.09
12/10/20	CT21-00426	20201210-REG		26,897.96	6,969.13
12/10/20	PR21-00034	20201210-REG	88,507.92	44,640.80	50,836.25
12/10/20	PR21-00035	20201210-REG		976.35	49,859.90
12/11/20	CT21-00445	58-Nov Staywell Transfer		27,784.88	22,075.02
12/17/20	CT21-00449	20201217-MAN		105.11	21,969.91
12/17/20	IFC21-00001	Clear out 9610 and 9310 accounts		333.10	21,636.81
12/17/20	PR21-00037	20201217-MAN	701.46	587.32	21,750.95
12/22/20	CT21-00462	20201222-REG		30,093.76	8,342.81-
12/22/20	PR21-00038	20201222-REG	96,063.67	48,916.73	38,804.13
12/22/20	PR21-00039	20201222-REG		976.35	37,827.78
12/31/20	EX21-00266	AP12302020		407.96	37,419.82
12/31/20	EX21-00268	AP12302020		2,031.05	35,388.77
		Total for 12/2020	185,316.43	186,233.76	
		Net Change	917.33-		
01/05/21	CT21-00519	58-Dec Staywell Transfer		27,784.88	7,603.89
01/06/21	CT21-00540	Employee Excess STRS to Dist Fund 76...9511	427.30		8,031.19
01/08/21	CT21-00512	20210108-REG		26,139.87	18,108.68-
01/08/21	PR21-00041	20210108-REG	85,602.34	42,526.97	24,966.69
01/08/21	PR21-00042	20210108-REG		976.35	23,990.34
		Total for 1/2021	86,029.64	97,428.07	
		Net Change	11,398.43-		
		Total for 76 - WARRANT/PASS-THROUGH	1,153,552.36	1,129,562.02	
		Net Change	23,990.34		

Recap by Resource

Rsrc-PY	Bal Forward	Debit	Credit	Ending Bal	Resource Description
-	.00	1,153,110.80	1,110,924.74	42,186.06	
0000-0	.00	398.18	9,496.01	9,097.83-	NO REPORTING REQUIREM

Recap by Resource

<u>Rsrc-PY</u>	<u>Bal Forward</u>	<u>Debit</u>	<u>Credit</u>	<u>Ending Bal</u>	<u>Resource Description</u>
0000-1	.00	43.38	9,141.27	9,097.89-	NO REPORTING REQUIREM
	.00	1,153,552.36	1,129,562.02	23,990.34	

JE #	Description	Debits	Credits	Running Balance
Total for Org Charter Academy of the Redwoods		5,855,162.60	2,984,216.84	

**CHARTER SCHOOL
BUDGET REPORT**

Charter School Name : Redwood Academy of Ukiah

CDS# : 23-65615-2330413

Description	Object Code	FY 2019/20 Previous years Totals	ORIGINAL BUDGET 6/09/20 FOR 2020/2021	9 8 20 BUDGET for 2020/2021	FIRST INTERIM BUDGET 12/8/20	ACTUALS	% OF ESTIMATED ACTUALS TO first Interim BUDGET
A. Revenues							
1. Revenue Limit Sources							
				0.00			0.00%
Education Protection Act	8012	132,291.00	196,396.00	196,396.00	299,933.00	149,967.00	50.00%
State Aid - Current Year	8011	893,997.00	753,800.00	865,192.24	698,163.72	319,832.00	45.81%
State Aid - Prior Years	8019	63.00					0.00%
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00		0.00	0.00		0.00%
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00		0.00	0.00		0.00%
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00		0.00	0.00		0.00%
Revenue Limit Transfers (for rev. limit funded schools):							
PERS Reduction Transfer	8092	0.00		0.00	0.00		0.00%
Charter Schools Funding in Lieu of Property Taxes	8096	375,552.00	344,249.00	344,249.00	406,621.00	187,775.00	46.18%
Other Revenue Limit Transfers	8091 , 8097	0.00					
Total, Revenue Limit Sources		1,401,903.00	1,294,445.00	1,405,837.24	1,404,717.72	657,574.00	46.81%
2. Federal Revenues							
No Child left Behind	8290	67,345.00	66,776.00	140,875.00	128,216.00	83,896.00	65.43%
Special Education - Federal	8181 , 8182	0.00		0.00	0.00		0.00%
Child Nutrition - Federal	8220	0.00		0.00	0.00		0.00%
Other Federal Revenues	8110 , 8260-829	0.00		0.00	0.00		0.00%
Total, Federal Revenues		67,345.00	66,776.00	140,875.00	128,216.00	83,896.00	65.43%
3. Other State Revenues							
Mandated Block Grant	8550	5,415.00	5,165.62	5,165.62	5,165.62	5,166.00	100.01%
Lottery	8560	34,819.04	28,967.58	27,848.06	27,848.06	6,709.89	24.09%
All Other State Revenues	8590	2,757.00	1,000.00	1,000.00	12,947.00	11,947.00	92.28%
Total, Other State Revenues		42,991.04	35,133.20	34,013.68	45,960.68	23,822.89	70.04%
4. Other Local Revenues							
Interest	8660	20,514.96	18,500.00	20,600.00	20,600.00	3,288.24	15.96%
LCSSP grant	8677	5,021.42	5,021.42	5,021.42	5,021.42	0.00	0.00%
All other local	8699	2,594.19	1,000.00	1,000.00	1,000.00	696.11	69.61%
Reimbursement from Willits Charter school lunch program	8699		1,147.00	1,147.00	500.00	0.00	0.00%
Prop 39 Transfer	8781	15,372.00	24,209.62	24,209.62	24,209.62	0.00	0.00%
Total, Local Revenues		43,502.57	49,878.04	51,978.04	51,831.04	3,984.35	7.76%
5. TOTAL REVENUES							
		1,555,741.61	1,446,232.24	1,632,703.96	1,630,225.44	769,277.24	47.19%
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	371,684.32	393,884.75	405,628.75	410,728.75	212,925.78	51.84%
Certificated Pupil Support Salaries	1200			0.00	0.00	0.00	
Certificated Supervisors' and Administrators' Salaries	1300	70,717.68	71,974.61	74,015.21	74,415.21	41,639.51	55.96%
Other Certificated Salaries	1900	0.00		0.00	0.00	0.00	
Total, Certificated Salaries		442,402.00	465,859.36	479,643.96	485,143.96	254,565.29	52.47%
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	41,358.85	31,931.37	42,086.33	43,486.33	23,234.82	53.43%
Non-certificated Support Salaries	2200	87,375.09	81,230.13	90,355.55	90,555.55	53,612.89	59.20%
Non-certificated Supervisors' and Administrators' Sal.	2300	59,562.75	60,291.50	39,505.50	40,005.50	21,895.82	54.73%
Clerical and Office Salaries	2400	59,925.95	60,784.80	58,559.45	58,559.45	31,145.31	53.19%
Other Non-certificated Salaries	2900	0.00		0.00	0.00		
Total, Non-certificated Salaries		248,222.64	234,237.80	230,506.83	232,606.83	129,888.84	53.64%

Description	Object Code	FY 2019/20 Previous years Totals	ORIGINAL BUDGET 6/09/20 FOR 2020/2021	9 8 20 BUDGET for 2020/2021	FIRST INTERIM BUDGET 12/8/20	ACTUALS	% OF ESTIMATED ACTUALS TO first interim BUDGET
3. Employee Benefits							
STRS	3101-3102	75,172.11	76,589.82	78,816.03	79,704.28	39,745.93	49.87%
PERS	3201-3202	44,957.94	45,034.05	44,261.74	44,696.44	22,555.00	50.46%
OASDI / Medicare / Alternative	3301-3302	25,023.03	24,154.53	24,068.99	24,309.39	12,980.86	53.40%
Health and Welfare Benefits	3401-3402	173,775.25	182,783.62	177,834.21	177,834.21	92,675.21	52.11%
Unemployment Insurance	3501-3502	345.95	350.05	355.08	358.88	192.21	53.56%
Workers' Compensation Insurance	3601-3602	8,820.69	9,871.37	9,977.62	10,084.40	5,403.98	53.59%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00	
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	
Total, Employee Benefits		328,094.97	338,783.44	335,313.66	336,987.59	173,553.19	51.50%
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	6,123.28	9,000.00	9,000.00	9,000.00	2,909.82	32.33%
Books and Other Reference Materials	4200	982.35	1,000.00	1,000.00	1,000.00	98.89	9.89%
Materials and Supplies	4300	41,491.33	45,000.00	47,500.00	47,500.00	18,381.52	24.19%
Technology	4300			13,500.00	13,500.00		0.00%
Loss Learning Mitigation purchases	4300	4,034.70		15,000.00	15,000.00		0.00%
Misc networking equipment	4300						
Noncapitalized Equipment	4400			2,000.00	2,000.00	5,300.69	265.03%
ONE TIME PURCHASE OF HVACS	4400			14,000.00	14,000.00		0.00%
ONE TIME PURCHASE OF NETWORKING EQUIPMENT	4400	44,538.99	3,000.00				
Food	4700	7,471.90	9,200.00	9,000.00	9,000.00	3,057.16	33.97%
Total, Books and Supplies		104,642.55	67,200.00	111,000.00	111,000.00	29,748.08	26.80%
5. Services and Other Operating Expenditures							
Subagreements and Services	5100	0.00		0.00	0.00		0.00%
Travel and Conferences	5200	1,115.82	500.00	500.00	500.00	147.00	29.40%
Dues and Memberships	5300	3,563.00	4,000.00	4,000.00	4,000.00	2,804.50	70.11%
Insurance	5400	9,791.00	9,851.70	9,851.70	12,322.00	12,322.00	100.00%
Operations and Housekeeping Services	5500	32,119.07	38,897.00	36,318.14	36,318.14	13,674.79	37.65%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	55,081.65	36,212.17	39,878.33	39,878.33	16,327.39	40.94%
Professional/Consulting Services and Operating Expend.	5800	204,275.36	178,555.85	211,169.77	234,655.30	24,511.95	10.45%
Communications	5900	11,016.19	10,669.00	11,084.49	11,084.49	2,519.88	22.73%
Total, Services and Other Operating Expenditures		316,982.09	278,685.72	312,802.43	338,758.26	72,307.51	21.34%
6. Capital Outlay (obj. 6100-6170, 6200-6500 for mod. accr. basis only)							
Sites and Improvements of Sites	6100-6170	0.00		0.00			0.00%
Buildings and Improvements of Buildings	6200	0.00		0.00			0.00%
Books and Media for New School Libraries or Major	6300	0.00		0.00			0.00%
Equipment	6400	8,011.46		0.00			0.00%
Equipment Replacement	6500	0.00		0.00			0.00%
Depreciations Expense (for full accrual only)	6900	0.00		0.00			0.00%
Total, Capital Outlay		8,011.46	0.00	0.00	0.00	0.00	0.00%
7. Other Outgo							
Tuition to Other Schools	7110-7143	0.00		0.00	0.00	0.00	0.00%
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00		0.00	0.00	0.00	0.00%
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00		0.00	0.00	0.00	0.00%
Transfers of Apportionments to Other LEAs - All Other	7221-7223SO	0.00		0.00	0.00	0.00	0.00%
All Other Transfers	7281-7299	0.00		0.00	0.00	0.00	0.00%
Debt Service:							
Interest	7438	0.00		0.00	0.00	0.00	0.00%
Principal	7439	0.00		0.00	0.00	0.00	0.00%
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00%
8. TOTAL EXPENDITURES		1,448,335.71	1,384,766.32	1,469,266.88	1,504,496.64	660,062.91	43.87%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND BEFORE OTHER FINANCING SOURCES AND USED (A5-88)		107,405.90	61,465.92	163,437.08	125,728.80		

Description	Object Code	FY 2019/20	ORIGINAL	9 8 20 BUDGET	FIRST	Totals for	Totals for
		Previous	BUDGET	for 2020/2021	INTERIM	2022/2023	2023/2024
		years Totals	6/09/20 FOR		BUDGET		
			2020/2021		12/8/20		
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979	0.00		0.00	0.00	0.00	0.00%
2. Less: Other Uses	7630-7699	0.00		0.00	0.00	0.00	0.00%
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00		0.00	0.00	0.00	0.00%
4. TOTAL OTHER FINANCING SOURCES / USES		0.00		0.00	0.00	0.00	0.00%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C +D4)							
		107,405.90	61,465.92	163,437.08	125,728.80	0.00	0.00%
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	1,301,144.06		1,408,549.96	1,571,987.04		
b. Adjustments to Beginning Balance	9793 , 9755						
c. Adjusted Beginning Balance		1,301,144.06		1,408,549.96	1,571,987.04		
2. Ending fund Balance, June 30 (E + F. 1.c.)		1,408,549.96		1,571,987.04	1,697,715.84		
Componenet of Ending Fund Balance (Optional):							
Reserve For Revolving Cash (equals object 9130)	9711	2,000.00		2,000.00	2,000.00		
Reserve for Stores (equalsobject 9320)	9712	0.00		0.00	0.00		
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00		0.00	0.00		
Reserve for All Others	9719	0.00		0.00	0.00		
General Reserve	9730	0.00		0.00	0.00		
Legally Restricted Balance/ Prop 39 planning money	9740			0.00	0.00		
Legally Restricted Balance/Educator Effectiveness grant	9740			0.00	0.00		
Legally Restricted Balance/College readiness grant	9740			0.00	0.00		
Designated for Economic Uncertainties	9789	73,392.38		73,463.34	75,224.83		
Other Designations	9750,9775 , 9780	73,392.38		73,463.34	75,224.83		
Future STRS and PERS increases		1,030,000.00		1,300,000.00	1,300,000.00		
Undersigned / Unapproved Amount	9790	220,765.20		125,060.35	245,266.18		
		0.163121797		0.078283313	0.144468333		

**CHARTER SCHOOL
BUDGET REPORT**

Charter School Name : Accelerated Achievement Academy

CDS# : 23-65615-2330454

Description	Object Code	FY 2019/20 Previous years Totals	ORIGINAL BUDGET 6/09/20 FOR 2020/2021	9 8 20 BUDGET for 2020/2021	FIRST INTERIM BUDGET 12/8/20	ACTUALS	% OF ESTIMATED ACTUALS TO FIRST INTERIM
A. Revenues							
1. Revenue Limit Sources							
Education Protection Act	8012	122,329.00	181,606.00	122,329.00	277,347.00	138,674.00	0.00%
State Aid - Current Year	8011	982,370.00	856,560.32	971,821.96	858,194.98	376,780.00	43.90%
State Aid - Prior Years	8019	-6.00					
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00		0.00			
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00		0.00			
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00		0.00			
Revenue Limit Transfers (for rev. limit funded schools):							
PERS Reduction Transfer	8092	0.00		0.00			
Charter Schools Funding in Lieu of Property Taxes	8096	363,422.00	335,805.00	407,386.00	363,422.00	181,712.00	50.00%
Other Revenue Limit Transfers	8091, 8097	0.00					
Total, Revenue Limit Sources		1,468,115.00	1,373,971.32	1,501,536.96	1,498,963.98	697,166.00	46.45%
2. Federal Revenues							
No Child left Behind	8290	89,522.00	113,074.00	272,456.00	259,122.00	181,373.00	70.00%
Special Education - Federal	8181, 8182	0.00		0.00	0.00		
Child Nutrition - Federal	8220	0.00		0.00	0.00		
Other Federal Revenues	8110, 8260-8295	0.00		0.00	0.00		
Total, Federal Revenues		89,522.00	113,074.00	272,456.00	259,122.00	181,373.00	66.57%
3. Other State Revenues							
Mandated Block Grant	8550	3,916.00	3,817.59	3,817.59	3,817.59	3,818.00	100.01%
Lottery	8560	25,622.38	28,031.94	26,948.58	26,948.58	5,883.49	21.83%
All Other State Revenues	8590	104,779.70	116,000.00	103,000.00	115,698.00	13,001.48	11.24%
Total, Other State Revenues		134,318.08	147,849.53	133,766.17	146,464.17	22,702.97	16.97%
4. Other Local Revenues							
Interest	8660	20,514.96	18,500.00	3,817.59	20,600.00	3,288.44	15.96%
LCSSP grant	8677	5,372.57	5,372.00	26,948.58	5,372.00	0.00	0.00%
All other local	8699	1,445.22	1,000.00	103,000.00	1,000.00	664.65	66.47%
Reimbursement from Willits Charter school lunch program	8699		1,868.00	1,147.00	700.00	0.00	0.00%
Prop 39 Transfer	8781	15,982.00	29,386.14	29,386.14	29,386.14	0.00	0.00%
Total, Local Revenues		43,314.75	56,126.14	164,299.31	57,058.14	3,953.09	6.93%
5. TOTAL REVENUES							
		1,725,269.83	1,691,020.99	2,072,058.44	1,961,608.29	905,193.06	46.15%
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	452,748.37	463,078.37	472,211.37	481,939.37	249,606.84	51.79%
Certificated Pupil Support Salaries	1200			0.00	0.00	0.00	
Certificated Supervisors' and Administrators' Salaries	1300	62,349.60	62,082.57	66,841.67	67,241.67	36,993.44	55.02%
Other Certificated Salaries	1900	0.00		0.00	0.00	0.00	
Total, Certificated Salaries		515,097.97	525,160.94	539,053.04	549,181.04	286,600.28	52.19%
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	99,447.56	87,269.31	94,386.66	91,836.66	25,497.95	27.76%
Non-certificated Support Salaries	2200	94,482.22	85,788.28	69,751.34	70,551.34	36,199.00	51.31%
Non-certificated Supervisors' and Administrators' Sal.	2300	79,264.04	78,879.50	40,355.50	40,005.50	21,895.95	54.73%
Clerical and Office Salaries	2400	66,123.42	66,532.20	69,607.55	69,157.55	33,457.20	48.38%
Other Non-certificated Salaries	2900	0.00		0.00	0.00		
Total, Non-certificated Salaries		339,317.24	318,469.29	274,101.05	271,551.05	117,050.10	43.10%

Description	Object Code	FY 2019/20 Previous years Totals	ORIGINAL BUDGET 6/09/20 FOR 2020/2021	9 8 20 BUDGET for 2020/2021	FIRST INTERIM BUDGET 12/8/20	ACTUALS	% OF ESTIMATED ACTUALS TO FIRST INTERIM
3. Employee Benefits							
STRS	3101-3102	103,212.28	89,116.34	91,359.91	92,995.58	46,373.34	49.87%
PERS	3201-3202	46,707.90	58,626.19	49,441.96	48,914.11	21,341.64	43.63%
OASDI / Medicare / Alternative	3301-3302	27,940.87	30,325.87	27,133.13	27,084.91	12,476.17	46.06%
Health and Welfare Benefits	3401-3402	186,686.04	190,937.53	173,979.18	173,979.18	91,496.46	52.59%
Unemployment Insurance	3501-3502	427.16	421.82	406.58	410.37	201.92	49.20%
Workers' Compensation Insurance	3601-3602	10,912.36	11,895.19	11,424.81	11,531.29	5,674.16	49.21%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00	
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	
Total, Employee Benefits		375,886.61	381,322.94	353,745.57	354,915.44	177,563.69	50.03%
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	2,265.06	2,000.00	2,000.00	2,000.00	1,017.51	50.88%
Books and Other Reference Materials	4200	548.52	1,000.00	1,000.00	1,000.00	305.22	30.52%
Materials and Supplies	4300	47,994.77	43,000.00	51,500.00	51,500.00	21,582.76	26.98%
Technology	4300			13,500.00	13,500.00		0.00%
Loss Learning Mitigation purchases	4300			15,000.00	15,000.00		0.00%
Misc networking equipment	4300						
Noncapitalized Equipment	4400			5,000.00	20,000.00	18,426.84	92.13%
ONE TIME PURCHASE OF HVAC'S	4400						
ONE TIME PURCHASE OF NETWORKING EQUIPMENT	4400	15,720.17	3,000.00				
Food	4700	9,899.00	9,150.00	9,150.00	9,150.00	3,869.08	42.29%
Total, Books and Supplies		76,427.52	58,150.00	97,150.00	112,150.00	45,201.41	40.30%
5. Services and Other Operating Expenditures							
Subagreements and Services	5100	0.00		0.00			
Travel and Conferences	5200	415.82	500.00	500.00	500.00	147.00	29.40%
Dues and Memberships	5300	3,523.00	3,421.08	3,544.84	3,544.84	2,804.50	79.11%
Insurance	5400	8,523.00	8,575.84	8,575.84	9,406.00	9,406.00	100.00%
Operations and Housekeeping Services	5500	42,947.80	53,500.00	50,214.08	50,214.08	14,684.02	29.24%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	165,788.69	155,881.00	167,168.85	167,168.85	72,410.17	43.32%
Professional/Consulting Services and Operating Expend.	5800	198,674.38	170,666.00	214,441.66	224,675.66	39,395.00	17.53%
Communications	5900	10,023.53	9,711.16	10,800.00	10,500.00	2,566.63	24.44%
Total, Services and Other Operating Expenditures		429,896.22	402,255.08	455,245.27	466,009.43	141,413.52	30.35%
6. Capital Outlay (obj. 6100-6170, 6200-6500 for mod. accr. basis only)							
Sites and Improvements of Sites	6100-6170	0.00		0.00			0.00%
Buildings and Improvements of Buildings	6200	0.00		0.00			0.00%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00		0.00			0.00%
Equipment	6400	2,002.86		2,000.00			0.00%
Equipment Replacement	6500	0.00		0.00			0.00%
Depreciations Expense (for full accrual only)	6900	0.00		0.00			0.00%
Total, Capital Outlay		2,002.86	0.00	2,000.00	0.00	0.00	0.00%
7. Other Outgo							
Tuition to Other Schools	7110-7143	0.00		0.00	0.00	0.00	0.00%
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00		0.00	0.00	0.00	0.00%
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00		0.00	0.00	0.00	0.00%
Transfers of Apportionments to Other LEAs - All Other	7221-7223SO	0.00		0.00	0.00	0.00	0.00%
All Other Transfers	7281-7299	0.00		0.00	0.00	0.00	0.00%
Debt Service:							
Interest	7438	0.00		0.00	0.00	0.00	0.00%
Principal	7439	0.00		0.00	0.00	0.00	0.00%
Total, Other Outgo							
8. TOTAL EXPENDITURES		1,738,628.42	1,685,358.25	1,711,294.93	1,753,806.96	767,828.80	43.78%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND BEFORE OTHER FINANCING SOURCES AND USED (A5-B8)		(3,358.59)	5,662.74	350,783.51	207,801.94		

Description	Object Code	FY 2019/20	ORIGINAL	9 8 20 BUDGET	FIRST	Totals for	Totals for
		Previous	BUDGET	for 2020/2021	INTERIM	2022/2023	2023/2024
		years Totals	6/09/20 FOR		BUDGET		
			2020/2021		12/8/20		
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979	0.00		0.00	0.00	0.00	0.00%
2. Less: Other Uses	7630-7699	0.00		0.00	0.00	0.00	0.00%
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00		0.00	0.00	0.00	0.00%
4. TOTAL OTHER FINANCING SOURCES / USES		0.00		0.00	0.00	0.00	0.00%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C +D4)		(3,358.59)	5,662.74	350,763.51	207,801.34	0.00	0.00%
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	1,307,613.44		1,304,254.85	1,655,018.36		
b. Adjustments to Beginning Balance	9793, 9755						
c. Adjusted Beginning Balance		1,307,613.44		1,304,254.85	1,655,018.36		
2. Ending fund Balance, June 30 (E + F. 1.c.)		1,304,254.85		1,655,018.36	1,862,819.70		
Componenet of Ending Fund Balance (Optional):							
Reserve For Revolving Cash (equals objest 9130)	9711	2,000.00		2,000.00	2,000.00		
Reserve for Stores (equalsobjest 9320)	9712	0.00		0.00	0.00		
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00		0.00	0.00		
Reserve for All Others	9719	0.00		0.00	0.00		
General Reserve	9730	0.00		0.00	0.00		
Legally Restricted Balance/ Prop 39 planning money	9740			0.00	0.00		
Legally Restricted Balance/Educator Effectiveness grant	9740			0.00	0.00		
Legally Restricted Balance/College readiness grant	9740			0.00	0.00		
Designated for Economic Uncertainties	9789	73,392.38		86,064.75	87,690.35		
Other Designations	9750,9775, 9780	73,392.38		86,064.75	87,690.35		
Future STRS and PERS increases		1,030,000.00		1,250,000.00	1,300,000.00		
Undersigned / Unapproved Amount	9790	125,470.09		250,889.87	305,439.00		
		0.096200593		0.139508343	0.206911599		

CHARTER ACADEMY OF THE REDWOODS
dba Redwood Academy of Ukiah and Accelerated Achievement Academy

A non-profit corporation
1059 North State Street Ukiah, CA 95482
(707) 467-0500, (fax) 467-4942

12/9/2020

Robertson & Associates, CPAs
1101 North Main Street
Lakeport, CA 95453

This representation letter is provided in connection with your audit of the financial statements of Charter Academy of the Redwoods, which comprise the statements of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the period then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of 12/9/20, the following representations made to you during your audit.

Financial Statements

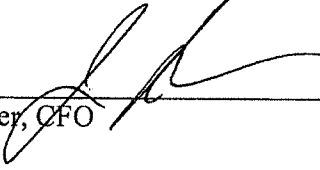
- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 5, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable and include the following.
 - a) The appropriateness and consistency of the measurement processes used by management in determining accounting estimates.
 - a) That the assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
 - b) That the disclosures related to accounting estimates are complete and appropriate.
 - c) That no subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter
- 8) There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
- 9) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 10) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 11) Significant estimates and material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 12) Guarantees, whether written or oral, under which the Charter is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- 13) The bases of allocation of functional expenses are reasonable.
- 14) As part of your audit, you assisted with preparation of the financial statements and disclosures and schedule of expenditures of federal awards as applicable. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 15) Expenditures of federal awards were below the \$750,000 threshold for the year ended June 30, 2020, and we were not required to have an audit in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Information Provided

- 16) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Charter from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e) Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 17) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 18) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 19) We have no knowledge of any fraud or suspected fraud that affects the Charter and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 20) We have no knowledge of any allegations of fraud or suspected fraud affecting the Charter's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 21) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 22) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 23) We have disclosed to you the identity of the Charter's related parties and all the related-party relationships and transactions of which we are aware.
- 24) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 26) Charter Academy of the Redwoods is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

- 27) The Organization's Federal income tax returns for 2016 forward, are subject to examination by the IRS, generally for three years after they were filed. The Organization recognizes tax benefits only to the extent the Organization believes it is "more likely than not" that its tax positions will be sustained upon IRS examination. Accordingly, the provision for unpaid federal taxes (liability for unrecognized tax benefits) in the statement of financial position reflects all tax positions that the Organization believes do not have greater than a 50% chance of realization after examination
- 28) We acknowledge our responsibility for presenting the supplementary information in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- 29) In regard to the tax services performed by you, we have:
- a) Made all management decisions and performed all management functions.
 - b) Designated an individual with suitable skill, knowledge, or experience to oversee the services.
 - c) Evaluated the adequacy and results of the services performed.
 - d) Accepted responsibility for the results of the services



Jim Switzer, CFO

CHARTER ACADEMY OF THE REDWOODS

**U.S. & CA
RETURN OF ORGANIZATION
EXEMPT FROM INCOME TAX**

**For The Year Ended
June 30, 2020**

ROBERTSON & ASSOCIATES, CPAS
A Professional Corporation
1101 N Main St
Lakeport, CA 95453-3841
707-263-9012
www.robertsoncpa.com

ROBERTSON & ASSOCIATES, CPAS
1101 N Main St
Lakeport, CA 95453-3841
707-263-9012

December 17, 2020

CONFIDENTIAL

CHARTER ACADEMY OF THE REDWOODS
ATTN BUSINESS OFFICE
1059 N STATE
UKIAH, CA 95482

Dear Board:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)
California Exempt Organization Annual Information Return (Form 199)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

Federal Filing Instructions

Your Form 990 for the year ended 6/30/20 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-EO, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

ROBERTSON & ASSOCIATES, CPAS
1101 N Main St
Lakeport, CA 95453-3841

Important: Your return will not be filed with the IRS until the signed Form 8879-EO has been received by this office.

California Form 199 Filing Instructions

Your Form 199 for the tax year ended 6/30/20 shows no balance due.

Your return is being filed electronically with the California Franchise Tax Board and is not required to be mailed. If you mail a paper copy of Form 199 to the California Franchise Tax Board it will delay processing of your return. Initial and date the copy, and retain it for your records.

Your electronically filed return is not complete without your signature. Form 8453-EO,

California e-file Return Authorization for Exempt Organizations, should be signed and dated by an authorized officer of the corporation and returned to ROBERTSON & ASSOCIATES, CPAS before the electronic file is transmitted to the California Franchise Tax Board.

If you scheduled an electronic funds withdrawal and wish to cancel it, you must call the California Franchise Tax Board at (916) 845-0353 at least two working days prior to the date of withdrawal.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

ROBERTSON & ASSOCIATES, CPAS

Forms 990 / 990-EZ Return Summary

For calendar year 2019, or tax year beginning 07/01/19 , and ending 06/30/20

CHARTER ACADEMY OF THE REDWOODS 68-0437792
ATTN BUSINESS OFFICE

Net Asset / Fund Balance at Beginning of Year		<u>2,887,073</u>
Revenue		
Contributions	<u>3,270,013</u>	
Program service revenue		
Investment income	<u>41,030</u>	
Capital gain / loss		
Fundraising / Gaming:		
Gross revenue		
Direct expenses		
Net income		
Other income	<u>0</u>	
Total revenue		<u>3,311,043</u>
Expenses		
Program services	<u>2,074,986</u>	
Management and general	<u>1,125,243</u>	
Fundraising	<u>6,903</u>	
Total expenses		<u>3,207,132</u>
Excess / (deficit)		<u>103,911</u>
Changes		
Net Asset / Fund Balance at End of Year		<u><u>2,990,984</u></u>

Reconciliation of Revenue

Total revenue per financial statements	<u>3,311,043</u>
Less:	
Unrealized gains	_____
Donated services	_____
Recoveries	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total revenue per return	<u><u>3,311,043</u></u>

Reconciliation of Expenses

Total expenses per financial statements	<u>3,207,132</u>
Less:	
Donated services	_____
Prior year adjustments	_____
Losses	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total expenses per return	<u><u>3,207,132</u></u>

		Balance Sheet		
		Beginning	Ending	Differences
Assets	<u>3,189,124</u>	<u>3,346,677</u>		
Liabilities	<u>302,051</u>	<u>355,693</u>		
Net assets	<u><u>2,887,073</u></u>	<u><u>2,990,984</u></u>		<u>103,911</u>

Miscellaneous Information

Amended return _____

Return / extended due date 05/17/21

Failure to file penalty _____

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2019, or fiscal year beginning 7/01 2019, and ending 6/30 2020

2019

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization

**CHARTER ACADEMY OF THE REDWOODS
ATTN BUSINESS OFFICE**

Employer identification number

68-0437792

Name and title of officer

**JAMES L. SWITZER
CFO/TREASURER**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here ▶	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>3,311,043</u>
2a	Form 990-EZ check here ▶	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here ▶	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here ▶	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here ▶	<input type="checkbox"/>	b	Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize ROBERTSON & ASSOCIATES, CPAS to enter my PIN 12345 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶ 12/17/20

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

68589212345

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Date ▶ 12/17/20

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2019)

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07/01/19, and ending 06/30/20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CHARTER ACADEMY OF THE REDWOODS ATTN BUSINESS OFFICE	D Employer identification number 68-0437792
	Doing business as	
	Number and street (or P.O. box if mail is not delivered to street address) 1059 N STATE	Room/suite 707-467-0500
	City or town, state or province, country, and ZIP or foreign postal code UKIAH CA 95482	
	F Name and address of principal officer: JAMES L. SWITZER 1059 NORTH STATE STREET UKIAH CA 95482	

H(a) Is this a group return for subordinates? Yes No
 H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: REDWOODACADEMY.ORG	H(c) Group exemption number ▶
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 1999	M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O for full mission statement.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	4
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	53
	6 Total number of volunteers (estimate if necessary)	6	4
	7a Total unrelated business revenue from Part VIII, column (C), line 2	7a	0
7b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	3,364,585	3,270,013
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	37,356	41,030
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,401,941	3,311,043
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,174,928	2,249,032
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 6,903	949,830	958,100
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	3,124,758	3,207,132	
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	277,183	103,911	
19 Revenue less expenses. Subtract line 18 from line 12	3,189,124	3,346,677	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	302,051	355,693
	21 Total liabilities (Part X, line 26)	2,887,073	2,990,984
	22 Net assets or fund balances. Subtract line 21 from line 20		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer JAMES L. SWITZER	Date
	Type or print name and title CFO/TREASURER	

Paid Preparer Use Only	Print/Type preparer's name John S. Robertson	Preparer's signature	Date 12/17/20	Check <input type="checkbox"/> if self-employed	PTIN P00366644
	Firm's name ▶ ROBERTSON & ASSOCIATES, CPAS			Firm's EIN ▶ 68-0290978	
	Firm's address ▶ 1101 N Main St Lakeport, CA 95453-3841			Phone no. 707-263-9012	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

See Schedule O for full mission statement.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **2,074,986** including grants of\$) (Revenue \$)
OPERATION OF 2 CALIFORNIA SCHOOLS SERVING 287 STUDENTS IN GRADES 4-12, AND RELATED ACTIVITIES.

4b (Code:) (Expenses \$ including grants of\$) (Revenue \$)
N/A

4c (Code:) (Expenses \$ including grants of\$) (Revenue \$)
N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of\$) (Revenue \$)

4e Total program service expenses **2,074,986**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	12
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		53
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent.		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	X	
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official	X	
15b	b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **CA**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records **▶**

CHARTER ACADEMY OF THE REDWOODS 1059 NORTH STREET UKIAH

CA 95482 707-467-0500

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ELNA GORDON CO EXEC DIR/PRES	41.00 0.00			X				86,524	0	28,556
(2) SELAH M. SAWYER SECRETARY/CO EXEC	41.00 0.00			X				85,674	0	29,375
(3) JAMES L. SWITZER CFO/TREASURER	41.00 0.00			X				77,299	0	29,487
(4) SHAWNA AGUILAR MEMBER	0.03 0.00	X						0	0	0
(5) JAY JOSEPH MEMBER	0.03 0.00	X						0	0	0
(6) RICHARD MUENZER MEMBER	0.03 0.00	X						0	0	0
(7) KIP WEBB MEMBER	0.03 0.00	X						0	0	0
(8)										
(9)										
(10)										
(11)										

Part VIII Statement of Revenue
 Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	10,016				
	d Related organizations	1d					
	e Government grants (contributions)	1e	3,204,194				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	55,803				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f		3,270,013				
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		41,030			41,030	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)							
8a Gross income from fundraising events (not including \$ 10,016 of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			3,311,043	0	0	41,030	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	248,688		248,688	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,296,352	1,095,591	200,761	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	703,992	481,521	222,471	
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	16,378	16,378		
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CONTRACT SERV & OPERATING	753,753	341,057	412,696	
b SUPPLIES	181,066	140,439	40,627	
c COGS	6,903			6,903
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,207,132	2,074,986	1,125,243	6,903
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year		
Assets	1	Cash—non-interest-bearing	12,052	1	18,278	
	2	Savings and temporary cash investments	2,685,627	2	2,651,767	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	206,074	4	381,033	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges	15,108	9	31,700	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	472,737			
		10a				
	b	Less: accumulated depreciation	208,837	270,265	10c	263,900
		10b				
	11	Investments—publicly traded securities		11		
	12	Investments—other securities. See Part IV, line 11		12		
	13	Investments—program-related. See Part IV, line 11		13		
14	Intangible assets		14			
15	Other assets. See Part IV, line 11	-2	15	-1		
16	Total assets. Add lines 1 through 15 (must equal line 33)	3,189,124	16	3,346,677		
Liabilities	17	Accounts payable and accrued expenses	302,051	17	355,693	
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26	Total liabilities. Add lines 17 through 25	302,051	26	355,693	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions	2,887,073	27	2,990,984	
	28	Net assets with donor restrictions		28		
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds		29		
	30	Paid-in or capital surplus, or land, building, or equipment fund		30		
	31	Retained earnings, endowment, accumulated income, or other funds		31		
32	Total net assets or fund balances	2,887,073	32	2,990,984		
33	Total liabilities and net assets/fund balances	3,189,124	33	3,346,677		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,311,043
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,207,132
3	Revenue less expenses. Subtract line 2 from line 1	3	103,911
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,887,073
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,990,984

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

1 Accounting method used to prepare the Form 990: Cash Accrual Other
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2019

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization CHARTER ACADEMY OF THE REDWOODS ATTN BUSINESS OFFICE	Employer identification number 68-0437792
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete **Part IV, Sections A and B**.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete **Part IV, Sections A and C**.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete **Part IV, Sections A, D, and E**.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete **Part IV, Sections A and D, and Part V**.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2018 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

b **33 1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

17a **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
 If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b **33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
3b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
4c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
5b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Area with horizontal dotted lines for supplemental information.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization CHARTER ACADEMY OF THE REDWOODS ATTN BUSINESS OFFICE	Employer identification number 68-0437792
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ %
 - b Permanent endowment ▶ %
 - c Term endowment ▶ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		384,212	176,060	208,152
c Leasehold improvements		52,210	20,074	32,136
d Equipment		36,315	12,703	23,612
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				263,900

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	3,311,043
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	3,311,043
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	3,311,043

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	3,207,132
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	3,207,132
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,207,132

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XI, Line 2d - Revenue Amounts Included in Financials - Other

ROUNDING \$ 0

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
- ▶ Attach to Form 990 or Form 990-EZ.
- ▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

**CHARTER ACADEMY OF THE REDWOODS
ATTN BUSINESS OFFICE**

Employer identification number

68-0437792

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	<input checked="" type="checkbox"/>	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	<input checked="" type="checkbox"/>	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II WE INCLUDE OUR POLICY IN OUR PUBLICALLY POSTED CHARTER WHICH STATES OUR COMPLIANCE WITH FORMS OF NON-DISCRIMINATION. WE ALSO INCLUDE ON THE REGISTRATION FORM FILLED OUT BY ALL PROSPECTIVE STUDENT-FAMILIES.	<input checked="" type="checkbox"/>	
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	<input checked="" type="checkbox"/>	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<input checked="" type="checkbox"/>	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<input checked="" type="checkbox"/>	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II.	<input checked="" type="checkbox"/>	
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		<input checked="" type="checkbox"/>
b Admissions policies?		<input checked="" type="checkbox"/>
c Employment of faculty or administrative staff?		<input checked="" type="checkbox"/>
d Scholarships or other financial assistance?		<input checked="" type="checkbox"/>
e Educational policies?		<input checked="" type="checkbox"/>
f Use of facilities?		<input checked="" type="checkbox"/>
g Athletic programs?		<input checked="" type="checkbox"/>
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		<input checked="" type="checkbox"/>
6a Does the organization receive any financial aid or assistance from a governmental agency?	<input checked="" type="checkbox"/>	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" on either line 6a or line 6b, explain on Part II.		<input checked="" type="checkbox"/>
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	<input checked="" type="checkbox"/>	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

Sch E - Financial Aid or Government Assistance Explanation

THE CHARTER RECEIVES GOVERNMENTAL ASSISTANCE TO HELP FACILITATE RUNNING THE SCHOOL.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

**CHARTER ACADEMY OF THE REDWOODS
ATTN BUSINESS OFFICE**

Employer identification number

68-0437792

Form 990 - Additional Information

EO's Mission Statement:

ACADEMY (GRADES 4-12). THE MISSION OF REDWOOD ACADEMY IS TO PREPARE STUDENTS FOR COLLEGE AND INDEPENDENT LIVING IN A SAFE, CHALLENGING AND WELL-MANAGED CHARTER SCHOOL. THE MISSION OF ACCELERATED ACHIEVEMENT ACADEMY IS TO ACCELERATE STUDENT ACHIEVEMENT TOWARDS A SUCCESSFUL FUTURE IN A SAFE, CHALLENGING AND WELL-MANAGED CHARTER SCHOOL.

Form 990, Part I, Line 6

VOLUNTEERS CONSISTS OF 4 BOARD MEMBERS.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

THE FORM WILL BE REVIEWED BY THE TREASURER DURING HIS REPORT AT THE NEXT REGULARLY SCHEDULED BOARD MEETING FOLLOWING ITS RECEIPT WITH COPIES PROVIDED TO THE BOARD.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

THE TDOKE'S (TRUSTEE, DIRECTOR, OFFICER OR KEY EMPLOYEE) FILE CALIFORNIA FORM 700 WITH THE COUNTY CLERK AND ADHERE TO THE EO'S CONFLICT OF INTEREST POLICY. THE TREASURER IS THE COMPLIANCE PERSON.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

DURING THE BUDGET PROCESS, THE LEADERSHIP STAFF DEVELOPS A PROPOSED SALARY SCHEDULE WHICH IS REVIEWED AND APPROVED BY THE BOARD NO LESS THAN ANNUALLY.

Name of the organization

Employer identification number

CHARTER ACADEMY OF THE REDWOODS

68-0437792

Form 990, Part VI, Line 15b - Compensation Process for Officers

DURING THE BUDGET PROCESS, THE LEADERSHIP STAFF DEVELOPS A PROPOSED SALARY SCHEDULE WHICH IS REVIEWED AND APPROVED BY THE BOARD NO LESS THAN ANNUALLY.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

ALL FORMS ARE PROVIDED UPON REQUEST. CONFLICTS OF INTEREST POLICY IS ALSO LOCATED ON THE WEB WITH ALL BOARD POLICIES.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

ROUNDING \$ 0

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2019

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. **179**

Name(s) shown on return **CHARTER ACADEMY OF THE REDWOODS
ATTN BUSINESS OFFICE**

Identifying number
68-0437792

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,020,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,550,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	16,379

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	16,379
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2019)

68-0437792

Federal Asset Report

FYE: 6/30/2020

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:									
1	BUILDING IMPROVEMENTS	12/31/04	25,992			25,992	39 MO S/L	9,997	666
2	MODULAR CLASSROOM BLDG	5/08/01	68,472			68,472	39 MO S/L	31,602	1,756
3	OFFICE RESTROOM BLDG	5/08/01	124,577			124,577	39 MO S/L	57,497	3,194
4	MODULAR CLASSROOM BLDG	9/01/02	36,948			36,948	39 MO S/L	16,105	948
7	MODULAR CLASS ROOM BLDG	12/31/04	16,010			16,010	39 MO S/L	6,158	410
11	MODULAR CLASSROOM BLDG	5/08/01	68,472			68,472	39 MO S/L	31,602	1,756
15	MODULAR CLASSROOM-IRVINE	11/16/06	69,733			69,733	39 MO S/L	23,244	1,788
16	SIDE PREP IRVINE BUILDING	7/27/06	12,578			12,578	39 MO S/L	4,193	322
17	SIDEWALK	12/07/06	13,640			13,640	39 MO S/L	4,546	350
18	HVAC	7/01/17	26,301			26,301	7 MO S/L	7,514	3,758
19	SERVER	3/05/20	10,014			10,014	7 MO S/L	0	1,431
	Total Other Depreciation		<u>472,737</u>			<u>472,737</u>		<u>192,458</u>	<u>16,379</u>
	Total ACRS and Other Depreciation		<u>472,737</u>			<u>472,737</u>		<u>192,458</u>	<u>16,379</u>
	Grand Totals		472,737			472,737		192,458	16,379
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>472,737</u>			<u>472,737</u>		<u>192,458</u>	<u>16,379</u>

CA Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	CA Prior	CA Current	Federal Current	Difference Fed - CA
Other Depreciation:								
1	BUILDING IMPROVEMENTS	12/31/04	25,992	25,992	9,997	666	666	0
2	MODULAR CLASSROOM BLDG	5/08/01	68,472	68,472	31,602	1,756	1,756	0
3	OFFICE RESTROOM BLDG	5/08/01	124,577	124,577	57,497	3,194	3,194	0
4	MODULAR CLASSROOM BLDG	9/01/02	36,948	36,948	16,105	948	948	0
7	MODULAR CLASS ROOM BLDG	12/31/04	16,010	16,010	6,158	410	410	0
11	MODULAR CLASSROOM BLDG	5/08/01	68,472	68,472	31,602	1,756	1,756	0
15	MODULAR CLASSROOM-IRVINE	11/16/06	69,733	69,733	23,244	1,788	1,788	0
16	SIDE PREP IRVINE BUILDING	7/27/06	12,578	12,578	4,193	322	322	0
17	SIDEWALK	12/07/06	13,640	13,640	4,546	350	350	0
18	HVAC	7/01/17	26,301	26,301	7,514	3,758	3,758	0
19	SERVER	3/05/20	10,014	10,014	0	1,431	1,431	0
Total Other Depreciation			<u>472,737</u>	<u>472,737</u>	<u>192,458</u>	<u>16,379</u>	<u>16,379</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>472,737</u>	<u>472,737</u>	<u>192,458</u>	<u>16,379</u>	<u>16,379</u>	<u>0</u>
Grand Totals			472,737	472,737	192,458	16,379	16,379	0
Less: Dispositions			0	0	0	0	0	0
Less: Start-up/Org Expense			0	0	0	0	0	0
Net Grand Totals			<u>472,737</u>	<u>472,737</u>	<u>192,458</u>	<u>16,379</u>	<u>16,379</u>	<u>0</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

Future Depreciation Report**FYE: 6/30/21****Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<u>Other Depreciation:</u>					
1	BUILDING IMPROVEMENTS	12/31/04	25,992	667	0
2	MODULAR CLASSROOM BLDG	5/08/01	68,472	1,756	0
3	OFFICE RESTROOM BLDG	5/08/01	124,577	3,195	0
4	MODULAR CLASSROOM BLDG	9/01/02	36,948	947	0
7	MODULAR CLASS ROOM BLDG	12/31/04	16,010	411	0
11	MODULAR CLASSROOM BLDG	5/08/01	68,472	1,756	0
15	MODULAR CLASSROOM-IRVINE	11/16/06	69,733	1,788	0
16	SIDE PREP IRVINE BUILDING	7/27/06	12,578	323	0
17	SIDEWALK	12/07/06	13,640	349	0
18	HVAC	7/01/17	26,301	3,757	0
19	SERVER	3/05/20	10,014	1,430	0
	Total Other Depreciation		<u>472,737</u>	<u>16,379</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>472,737</u>	<u>16,379</u>	<u>0</u>
	Grand Totals		<u>472,737</u>	<u>16,379</u>	<u>0</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>CA</u>
Other Depreciation:				
1	BUILDING IMPROVEMENTS	12/31/04	25,992	667
2	MODULAR CLASSROOM BLDG	5/08/01	68,472	1,756
3	OFFICE RESTROOM BLDG	5/08/01	124,577	3,195
4	MODULAR CLASSROOM BLDG	9/01/02	36,948	947
7	MODULAR CLASS ROOM BLDG	12/31/04	16,010	411
11	MODULAR CLASSROOM BLDG	5/08/01	68,472	1,756
15	MODULAR CLASSROOM-IRVINE	11/16/06	69,733	1,788
16	SIDE PREP IRVINE BUILDING	7/27/06	12,578	323
17	SIDEWALK	12/07/06	13,640	349
18	HVAC	7/01/17	26,301	3,757
19	SERVER	3/05/20	10,014	1,430
	Total Other Depreciation		<u>472,737</u>	<u>16,379</u>
	Total ACRS and Other Depreciation		<u>472,737</u>	<u>16,379</u>
	Grand Totals		<u>472,737</u>	<u>16,379</u>

Form 990	Two Year Comparison Report	2018 & 2019
For calendar year 2019, or tax year beginning 07/01/19 , ending 06/30/20		

Name CHARTER ACADEMY OF THE REDWOODS ATTN BUSINESS OFFICE	Taxpayer Identification Number 68-0437792
---	---

		2018	2019	Differences
Revenue	1. Contributions, gifts, grants	78,347	65,819	-12,528
	2. Membership dues and assessments			
	3. Government contributions and grants	3,286,238	3,204,194	-82,044
	4. Program service revenue			
	5. Investment income	37,356	41,030	3,674
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue			
	12. Total revenue. Add lines 1 through 11	3,401,941	3,311,043	-90,898
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	245,541	248,688	3,147
	16. Salaries, other compensation, and employee benefits	1,929,387	2,000,344	70,957
	17. Professional fundraising fees			
	18. Other professional fees			
	19. Occupancy, rent, utilities, and maintenance			
	20. Depreciation and Depletion	14,947	16,378	1,431
	21. Other expenses	934,883	941,722	6,839
	22. Total expenses. Add lines 13 through 21	3,124,758	3,207,132	82,374
	23. Excess or (Deficit). Subtract line 22 from line 12	277,183	103,911	-173,272
Other Information	24. Total exempt revenue	3,401,941	3,311,043	-90,898
	25. Total unrelated revenue			
	26. Total excludable revenue	37,356	41,030	3,674
	27. Total assets	3,189,124	3,346,677	157,553
	28. Total liabilities	302,051	355,693	53,642
	29. Retained earnings	2,887,073	2,990,984	103,911
	30. Number of voting members of governing body	5	4	
	31. Number of independent voting members of governing body	5	4	
	32. Number of employees	53	53	
	33. Number of volunteers	5	4	

Form 990	Tax Return History		2019
Name	CHARTER ACADEMY OF THE REDWOODS ATTN BUSINESS OFFICE		Employer Identification Number 68-0437792

	2015	2016	2017	2018	2019	2020
Contributions, gifts, grants	2,904,705	2,952,592	3,196,586	3,364,585	3,270,013	
Membership dues						
Program service revenue						
Capital gain or loss						
Investment income	5,038	12,550	27,884	37,356	41,030	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue	2,909,743	2,965,142	3,224,470	3,401,941	3,311,043	
Grants and similar amounts paid						
Benefits paid to or for members	194,472	208,726	206,311	245,541	248,688	
Compensation of officers, etc.	1,553,136	1,723,120	1,790,430	1,929,387	2,000,344	
Other compensation						
Professional fees						
Occupancy costs						
Depreciation and depletion	12,882	14,574	14,948	14,947	16,378	
Other expenses	813,365	722,894	876,607	934,883	941,722	
Total expenses	2,573,855	2,669,314	2,888,296	3,124,758	3,207,132	
Excess or (Deficit)	335,888	295,828	336,174	277,183	103,911	
Total exempt revenue	2,909,743	2,965,142	3,224,470	3,401,941	3,311,043	
Total unrelated revenue						
Total excludable revenue	5,038	12,550	27,884	37,356	41,030	
Total Assets	2,129,057	2,504,510	2,784,291	3,189,124	3,346,677	
Total Liabilities	151,167	230,791	174,401	302,051	355,693	
Net Fund Balances	1,977,890	2,273,719	2,609,890	2,887,073	2,990,984	

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated</u>	<u>Exclusion</u>	<u>Postal</u>	<u>Acquired after</u>	<u>US</u>
		<u>Business</u>	<u>Code</u>	<u>Code</u>	<u>6/30/75</u>	<u>Obs (\$ or %)</u>
INTEREST	\$ 41,030			14	CA	
Total	<u>\$ 41,030</u>					

Form 199 Return Summary

For calendar year 2019, or tax year beginning 07/01/2019 , and ending 06/30/2020

CHARTER ACADEMY OF THE REDWOODS 68-0437792
ATTN BUSINESS OFFICE

Gross sales / receipts	<u>41,030</u>	
Dues from members		
Contributions / grants	<u>3,270,013</u>	
Total costs	<u>6,903</u>	
Expenses	<u>3,200,230</u>	
Excess / (deficit)		<u><u>103,910</u></u>
Filing fee		
Total payments		
Penalties and interest		
Use tax		
Balance due		<u> </u>
Refund		<u><u> </u></u>

Balance Sheet			
	Beginning	Ending	Differences
Assets	<u>3,189,124</u>	<u>3,346,677</u>	
Liabilities	<u>302,051</u>	<u>355,693</u>	
Net assets	<u><u>2,887,073</u></u>	<u><u>2,990,984</u></u>	<u><u>103,911</u></u>

Miscellaneous Information

Amended return
 Return / extended due date 05/17/21

034

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

California e-file Return Authorization for Exempt Organizations

FORM

2019

8453-EO

Exempt Organization name CHARTER ACADEMY OF THE REDWOODS ATTN BUSINESS OFFICE	Identifying number 68-0437792
---	---

Part I Electronic Return Information (whole dollars only)

1 Total gross receipts (Form 199, line 4)	1	3,311,043
2 Total gross income (Form 199, line 8)	2	3,304,140
3 Total expenses and disbursements (Form 199, Line 9)	3	3,200,230

Part II Settle Your Account Electronically for Taxable Year 2019

4 <input type="checkbox"/> Electronic funds withdrawal	4a Amount _____	4b Withdrawal date (mm/dd/yyyy) _____
--	-----------------	---------------------------------------

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____	7 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
6 Account number _____	

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2019 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here

Signature of officer: _____ Date: **12/17/20** Title: **CFO/TREASURER**

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2019 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or four years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P00366644
	Firm's name (or yours if self-employed) and address	ROBERTSON & ASSOCIATES, CPAS 1101 N MAIN ST LAKEPORT CA			Firm's FEIN 68-0290978
					ZIP code 95453-3841

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address	Firm's FEIN		
				ZIP code

TAXABLE YEAR **California Exempt Organization** FORM
2019 Annual Information Return **199**

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) **07/01/2019**, and ending (mm/dd/yyyy) **06/30/2020**.

Corporation/Organization name **CHARTER ACADEMY OF THE REDWOODS** California corporation number
ATTN BUSINESS OFFICE **2173813**

Additional information. See instructions. FEIN
68-0437792

Street address (suite or room) **1059 N STATE** PMB no.

City **UKIAH** State **CA** Zip code **95482**

Foreign country name Foreign province/state/county Foreign postal code

- A First Return Yes No
- B Amended Return Yes No
- C IRC Section 4947(a)(1) trust Yes No
- D Final Information Return?
 Dissolved Surrendered (Withdrawn) Merged/Reorganized
 Enter date: (mm/dd/yyyy)
- E Check accounting method: (1) Cash (2) Accrual (3) Other
- F Federal return filed? (1) 990T (2) 990PF (3) Sch H (990)
 (4) Other 990 series
- G Is this a group filing? See instructions Yes No
- H Is this organization in a group exemption Yes No
 If "Yes," what is the parent's name?
- I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. Yes No
- J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. Yes No
- K Is the organization exempt under R&TC Section 23701g? Yes No
 If "Yes," enter the gross receipts from nonmember sources \$ _____
- L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required.
- M Is the organization a Limited Liability Company? Yes No
- N Did the organization file Form 100 or Form 109 to report taxable income? Yes No
- O Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No
- P Is federal Form 1023/1024 pending? Yes No
 Date filed with IRS _____

DRAFT

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	41,030	00
	2 Gross dues and assessments from members and affiliates	2		00
	3 Gross contributions, gifts, grants, and similar amounts received	3	3,270,013	00
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	3,311,043	00
Expenses	5 Cost of goods sold	5	6,903	00
	6 Cost or other basis, and sales expenses of assets sold	6		00
	7 Total costs. Add line 5 and line 6	7	6,903	00
	8 Total gross income. Subtract line 7 from line 4	8	3,304,140	00
Filing Fee	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	3,200,230	00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	103,910	00
Sign Here	11 Total payments	11		00
	12 Use tax. See General Information K	12		00
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15 Filing fee \$10 or \$25. See General Information F	15		00
	16 Penalties and Interest. See General Information J	16		00
	17 Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result	17		00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Title CFO/TREASURER	Date	Telephone 707-467-0500
Preparer's signature	Date 12/17/2020	Check if self-employed <input type="checkbox"/>	PTIN P00366644
Firm's name (or yours, if self-employed) and address ROBERTSON & ASSOCIATES, CPAS 1101 N MAIN ST LAKEPORT, CA 95453-3841			Firm's FEIN 68-0290978 Telephone 707-263-9012

May the FTB discuss this return with the preparer shown above? See instructions Yes No

CHARTER ACADEMY OF THE REDWOODS
68-0437792

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	●	1		00
	2	Interest	●	2	41,030	00
	3	Dividends	●	3		00
	4	Gross rents	●	4		00
	5	Gross royalties	●	5		00
	6	Gross amount received from sale of assets (See Instructions)	●	6		00
	7	Other income. Attach schedule	●	7		00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	●	8	41,030	00
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	●	9		00
Expenses and Disbursements	10	Disbursements to or for members	●	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule SEE STATEMENT 1	●	11	248,688	00
	12	Other salaries and wages	●	12	1,296,352	00
	13	Interest	●	13		00
	14	Taxes	●	14		00
	15	Rents	●	15		00
	16	Depreciation and depletion (See instructions)	●	16	16,379	00
	17	Other Expenses and Disbursements. Attach schedule SEE STATEMENT 2	●	17	1,638,811	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	●	18	3,200,230	00

Schedule L Balance Sheet

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		2,697,679		2,670,045
2 Net accounts receivable		206,074		381,033
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				
10 a Depreciable assets	462,723		472,737	
b Less accumulated depreciation	192,458	270,265	208,837	263,900
11 Land				
12 Other assets. Attach schedule. STMT 3		15,106		31,699
13 Total assets		3,189,124		3,346,677
Liabilities and net worth				
14 Accounts payable		302,051		355,693
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule				
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		2,887,073		2,990,984
22 Total liabilities and net worth		3,189,124		3,346,677

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1 Net income per books	●	103,910	7 Income recorded on books this year not included in this return. Attach schedule	●	
2 Federal income tax	●		8 Deductions in this return not charged against book income this year. Attach schedule	●	
3 Excess of capital losses over capital gains	●		9 Total. Add line 7 and line 8	●	
4 Income not recorded on books this year. Attach schedule	●		10 Net income per return.	●	
5 Expenses recorded on books this year not deducted in this return. Attach schedule	●		Subtract line 9 from line 6	●	103,910
6 Total. Add line 1 through line 5	●	103,910			

California Statements

Form 199, Part II, Line 7 - Other Income

<u>Description</u>	<u>Amount</u>
CONCESSIONS/CONCERTS	\$ _____
Total	\$ <u>0</u>

California Statements

68-0437792

FYE: 6/30/2020

Statement 1 - Form 199, Part II, Line 11 - Officer Compensation

Name		Address			Avg Hrs	Compensation Amount
City	State	Zip	Title			
UKIAH	CA	95482	1059 NORTH STATE STREET CO EXEC DIR/PRES	41.00	86,080	
UKIAH	CA	95482	1059 NORTH STATE STREET SECRETARY/CO EXEC	41.00	85,480	
UKIAH	CA	95482	1059 NORTH STATE STREET CFO/TREASURER	41.00	77,128	
UKIAH	CA	95482	1059 NORTH STATE STREET MEMBER	0.03		
UKIAH	CA	95482	1059 NORTH STATE STREET MEMBER	0.03		
UKIAH	CA	95482	1059 NORTH STATE STREET MEMBER	0.03		
UKIAH	CA	95482	1059 NORTH STATE STREET MEMBER	0.03		
Total					<u>248,688</u>	

California Statements**Statement 2 - Form 199, Part II, Line 17 - Other Expenses**

<u>Description</u>	<u>Amount</u>
EMPLOYEE BENEFITS	\$ 703,992
SUPPLIES	181,066
CONTRACT SERV & OPERATING	<u>753,753</u>
Total	<u>\$ 1,638,811</u>

Statement 3 - Form 199, Schedule L, Line 12 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
ROUNDING	\$ -2	\$ -1
Prepaid Expenses	<u>15,108</u>	<u>31,700</u>
Total	<u>\$ 15,106</u>	<u>\$ 31,699</u>

TAXABLE YEAR

2019

Corporation Depreciation and Amortization

CALIFORNIA FORM

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name CHARTER ACADEMY OF THE REDWOODS ATTN BUSINESS OFFICE	California corporation number 2173813
--	---

Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California	1	
2 Total cost of IRC Section 179 property placed in service	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
(a) Description of property		
(b) Cost (business use only)		
(c) Elected cost		
6		
7 Listed property (elected IRC Section 179 cost)	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from prior taxable years	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14	SEE STATEMENT 1					16,379	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)					16,379	

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	16	16,379
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary)	18	

Part IV Amortization

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19						
20 Total. Add the amounts in column (g)	20					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44	21					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12	22					

California Statements

Indirect Depreciation

Statement 1 - Form 3885, Part II, Line 14 - Depreciation Detail Information

Description	Date Acquired	Cost / Basis	Accum Depr	Method	Life / Rate	Current Depr	Add'l 1st Year
SERVER	3/05/20	\$ 10,014	\$	S/L	7.00	\$ 1,431	\$
BUILDING IMPROVEMENTS	12/31/04	25,992	9,997	S/L	39.00	666	
MODULAR CLASSROOM BLDG	5/08/01	68,472	31,602	S/L	39.00	1,756	
OFFICE RESTROOM BLDG	5/08/01	124,577	57,497	S/L	39.00	3,194	
MODULAR CLASSROOM BLDG	9/01/02	36,948	16,105	S/L	39.00	948	
MODULAR CLASS ROOM BLDG	12/31/04	16,010	6,158	S/L	39.00	410	
MODULAR CLASSROOM BLDG	5/08/01	68,472	31,602	S/L	39.00	1,756	
MODULAR CLASSROOM-IRVINE	11/16/06	69,733	23,244	S/L	39.00	1,788	
SIDE PREP IRVINE BUILDING	7/27/06	12,578	4,193	S/L	39.00	322	
SIDEWALK	12/07/06	13,640	4,546	S/L	39.00	350	
HVAC	7/01/17	26,301	7,514	S/L	7.00	3,758	
Total		\$ 472,737	\$ 192,458			\$ 16,379	\$ 0

Charter Academy of the Redwoods

Minutes of the Regular Meeting of Tuesday, December 8, 2020

1059 N. State Street, Ukiah

<https://us04web.zoom.us/j/74756081227?pwd=czlRck9vQXdYVDB4MWF0VXNEUjdzZz09>

Meeting ID: 747 5608 1227

Passcode: 09c1XQ

I. Welcome and Opening

The meeting was called to order at 6:04 p.m. by Chairperson Webb. Board members in attendance:

Shawna Aguilar	Yes	
Jay Joseph		Yes
Richard Muenzer	Yes	
Kip Webb	Yes	

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

On a first by S. Aguilar and a second by J. Joseph, the Board voted (4-0) to adopt the agenda.

President's Report ~ Redwood Academy is currently holding at an enrollment of 139—one student may transfer at the semester. Next semester the schools will continue with the Colorado College model with a few modifications—most classes will meet at 8:30 and the order of classes was changed to accommodate testing. Notification to parents will be sent out on Friday about the projected start date for hybrid learning. About 68% of RA students will be returning to campus for some hybrid learning once available and 22% will remain on full time distance learning. Hybrid learning will likely be delayed until at least Feb. 1st. The staff will continue to offer extra support groups on campus for students who choose it during distance learning. Also regarding second semester, RA has recently sent to students a spring elective sign up form via Google Forms. Those forms are due next week. RA interim scores will soon be available.

Secretary's Report ~ Accelerated Achievement Academy's enrollment is currently 141 students. Approximately 55% of students plan to return on the hybrid program with 45% opting to remain on distance learning. AAA is giving the STAR reading and STAR math assessments to monitor learning growth or loss. Staff will begin planning in January and February for the 2021-2022 year including how to address the credit deficits resulting from distance learning.

Treasurer's Report ~ Current Budget Report and Cash in the County Treasury Report of 12/2/20 shows current cash of \$2,632,449, up \$376,010 over this time last year. The apportionments and taxes have been posted for October, but only charter taxes are posted for November. The budget is in line for where it should be at 35-40% expended. The only exception is the liability insurance which is at 100% since it is paid in full at the beginning of the year. The schools received federal funding to meet the changing educational needs due to the pandemic. The schools utilized the money to support students during distance learning as well as upgrade the schools' networks so they may be more reliable to meet the needs of increased Zoom meetings that will occur during hybrid program.

The budget and interim reports are based on last year's P2 data. It included updated revenue figures including the federal relief aide. The state budget does not provide any COLAs in the future years. The budgets rely on an increase in enrollment. The schools will be able to withstand the deep deferrals without any need for loans or waivers. Appendix E includes a chart that shows how much will be deferred at the state level and a table that shows the percentages the schools normally receive each month versus what will be received with deferrals. Beginning in January approximately 36% of the funding for the remainder of the school year will be deferred to July through November of the 2021-2022 school year. At no time does either school's reserves dip below \$1,000,000.

A new report, the LCFF Budget Overview for Parents, outlines the LCFF funds received by each school as well as the additional federal funding for COVID relief. The report outlines the source and expenditures for the funds as well as the schools' high concentration funds.

Safety and Facilities Report ~ RA has updated their cameras and added alarms to the storage sheds.

II. Consent Items

Preparing students for a successful future in safe, challenging, well-managed charter schools

- a. On a first by S. Aguilar and a second by J. Joseph, the Board voted (4-0) to approve the minutes of the regular meeting of October 13, 2020.

III. Regular Meeting—Action Items

- a. **Approval of the Revised 2020-2021 Budget**— On a first by R. Muenzer and a second by S. Aguilar, the Board voted (4-0) to approve revisions to the budget for *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*
- b. **Approval of First Interim Report 2020-2021**— On a first by S. Aguilar and a second by R. Muenzer the Board voted (4-0) to approve the First Interim Report as of October 31, 2020 that reflects a positive certification for *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*.
- c. **Approval of the LCFF Budget Overview for Parents 2020**— On a first by S. Aguilar and a second by R. Muenzer the Board voted (4-0) to approve the LCFF Budget Overview for Parents for *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*.

II. Annual/Organizational Meeting—Action Items

- a. **Election of Directors for 2021**—Appreciation was expressed for the service of board members *J. Joseph*. On a first by S. Aguilar and a second by R. Muenzer, the Board voted (4-0) for *Jay Joseph* and *Anne Ford* to fill a three-year term beginning January 1, 2021 and ending December 31, 2023.
- b. **Election of Officers for 2020**— On a first by K. Webb and a second by S. Aguilar, the Board voted (4-0) to elect J. Joseph chairperson of the corporate board effective January 1 to December 31, 2021.
- c. On a first by S. Aguilar and a second by J. Joseph the Board voted (4-0) to elect R. Muenzer as clerk of the corporate board effective January 1 to December 31, 2021.
- d. **Approval of Meeting Dates for 2021**— On a first by S. Aguilar and a second by R. Muenzer, the Board voted (4-0) to designate 6:00 p.m. on the following dates as the time for regular meetings of the Board. The December meeting is designated as the corporation's annual and organizational meeting.

Tuesday, January 19, 2021

Tuesday, March 9, 2021

Tuesday, May 4, 2021

Tuesday, June 8, 2021

Tuesday, September 14, 2021

Tuesday, October 12, 2021

Tuesday, December 14, 2021

V. Agenda for Closed Session Items

- a. **Open Session Comment for Items on the Closed Session Agenda**~No member of the public requested to speak.
- b. **Public Employee Performance Evaluations Officers: President, Secretary, and Treasurer**~ The Board adjourned to discuss the closed session agenda at 6:33 p.m.
- c. **Open Session Report on Closed Session Activity**~ The Chairperson opened the session at 6:42 p.m.; he indicated that the Board discussed the officer's performance and completed evaluations of the officers.

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

VII. Next Meeting— Tuesday, January 19, 2021 at 6:00 p.m. on the campus of *Redwood Academy of Ukiah*.

VIII. Adjournment~As acclaimed by the chair, the meeting was adjourned at 6:43 p.m.

Respectfully submitted,

Selah Sawyer
Secretary

For the Record:

Before 6:00 p.m. on Thursday, December 3, 2018, this meeting agenda was:

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

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

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

E-mailed to Scott Paulin



[SARC Home](#) » Redwood Academy of Ukiah

2019–2020 School Accountability Report Card

Translation Disclaimer

School Accountability Report Card Reported Using Data from the 2019–2020 School Year California Department of Education



Graduates from the Class of 2014

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, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sar/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/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 <https://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) <https://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.

About This School

Contact Information (School Year 2020–2021)

Email Address dkubin@uusd.net

Website www.uusd.net

School Contact Information (School Year 2020–2021)

School Name Redwood Academy of Ukiah

Street 1059 North State St.

City, State, Zip Ukiah, Ca, 95482-3413

Phone Number 707-467-0500

Principal Elna Gordon, Administrator

Email Address egordon@redwoodacademy.org

Website <http://www.caredwoods.org>

County-District-School (CDS) Code 23656152330413

Last updated: 12/18/2020

School Description and Mission Statement (School Year 2020–2021)

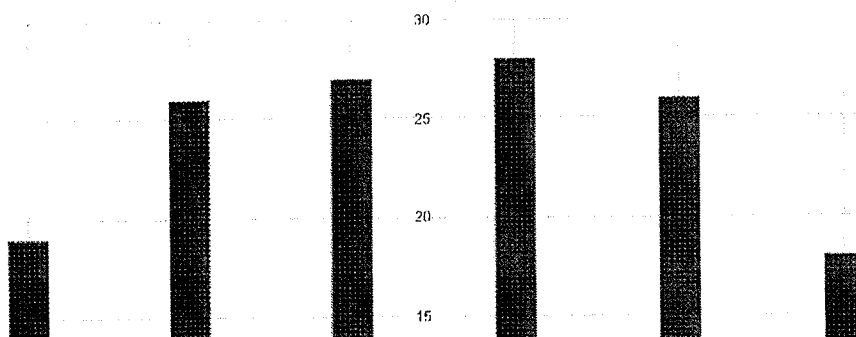
Redwood Academy of Ukiah is a small public charter school for grades 7-12 that opened in the fall of 2000. Its mission is to prepare students for college and independent living in a safe, challenging, well-managed charter school. The school meets the needs of approximately 140 adolescents who are representative of the region. The Academy's nine classrooms and office building are centrally located in Ukiah on property leased from the Redwood Empire Fairgrounds, property of the 12th Agricultural District of the State of California. The school is governed by Charter Academy of the Redwoods, a non-profit public benefit corporation established in 1999.

Now in its twenty-first year, Redwood Academy is a fully accredited California Distinguished School. It has been classified by the California Department of Education as a "high quality" charter school and is a Title I school-wide program school.

Last updated: 12/18/2020

Student Enrollment by Grade Level (School Year 2019–2020)

Grade Level	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Total Enrollment
Number of Students	19	26	27	28	26	18	144



Last updated: 12/18/2020

Student Enrollment by Student Group (School Year 2019–2020)

Student Group	Black or African American	American Indian or Alaska Native	Asian	Filipino	Hispanic or Latino	Native Hawaiian or Pacific Islander	White
Percent of Total Enrollment	%	0.70 %	6.30 %	1.40 %	34.70 %	%	47.20 %
Student Group (Other)	Socioeconomically Disadvantaged	English Learners	Students with Disabilities	Foster Youth	Homeless		
Percent of Total Enrollment	50.70 %	4.90 %	3.50 %	%	2.10 %		

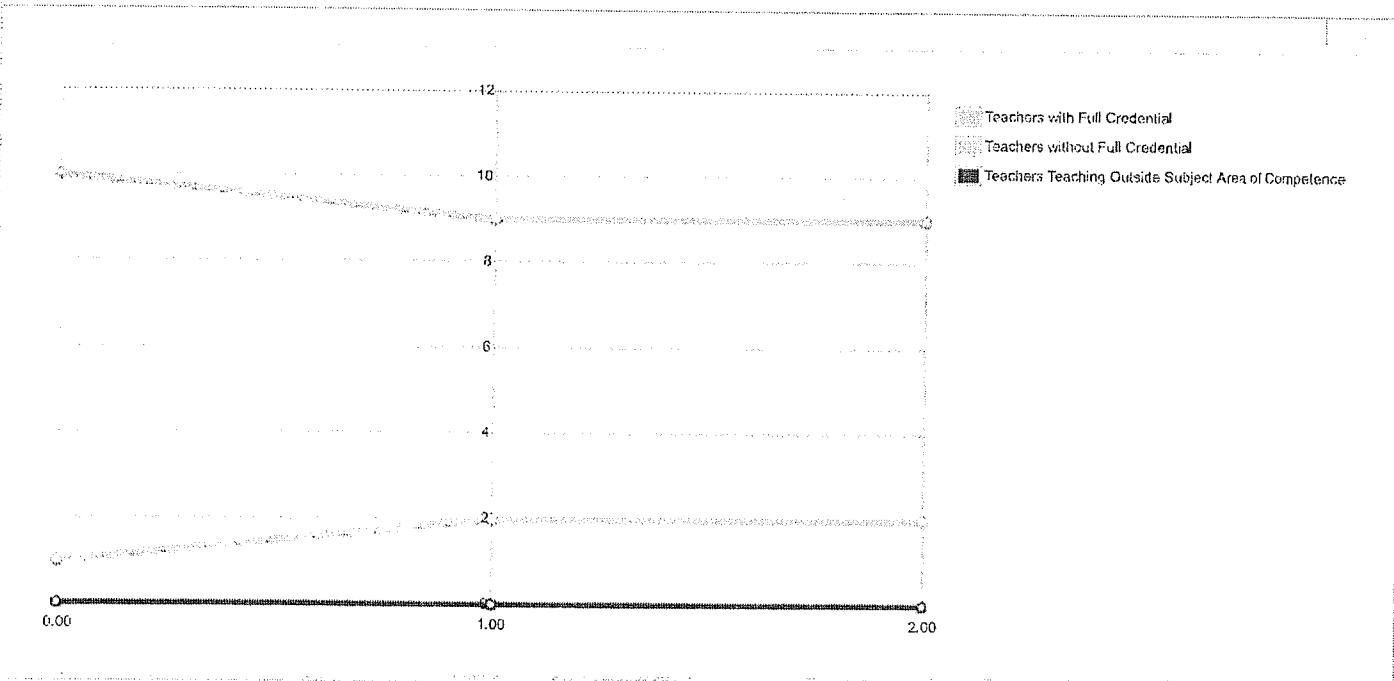
State Priority: Basic

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

Teacher Credentials

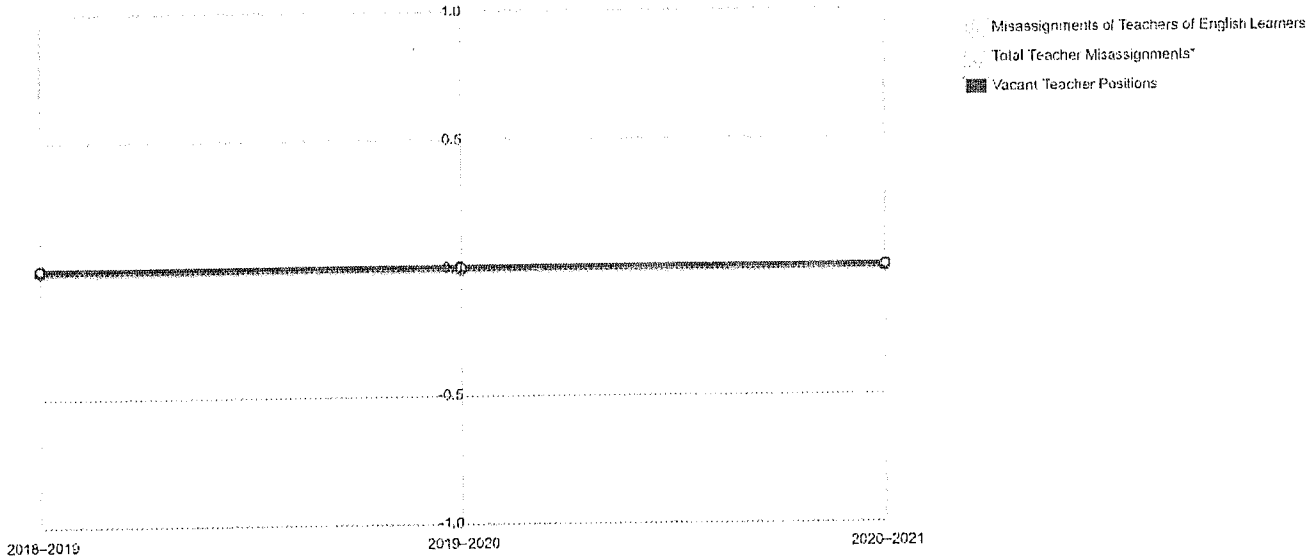
Teachers	School 2018–2019	School 2019–2020	School 2020–2021	District 2020–2021
With Full Credential	10	9	9	
Without Full Credential	1	2	2	
Teachers Teaching Outside Subject Area of Competence (with full credential)	0	0	0	



Last updated: 12/18/2020

Teacher Misassignments and Vacant Teacher Positions

Indicator	2018–2019	2019–2020	2020–2021
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0



Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.
 * Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Last updated: 12/18/2020

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2020-2021)

Year and month in which the data were collected: December 2020

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	McDougal Littell--The Language of Literature California Collections--Houghton Mifflin Harcourt		0.00 %
Mathematics	Big Ideas Math--A Common Core Curriculum: Course 2, Course III, Algebra I, Geometry, Algebra II Key Curriculum Press--Pre-Calculus, Calculus		0.00 %
Science	HMH--California Science Dimensions Grade 7 HMH--California Science Dimensions Grade 8 HMH--California Science Dimensions The Living Earth HMH--California Science Dimensions Chemistry in the Earth System		0.00 %
History-Social Science	Pearson--My World Interactive: Medieval and Early Modern Times History Alive--US History History Alive--Modern World History Houghton Mifflin--The Enduring Vision Glencoe--United States Government Myers--Psychology for AP		0.00 %
Foreign Language	Prentice Hall--Realidades I,II,III		0.00 %
Health	NA		0.00 %
Visual and Performing Arts	Glencoe--Theater Arts Pearson--Movies and Meaning		0.0 %
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0.0 %

Note: Cells with N/A values do not require data.

Last updated: 12/18/2020

energy efficient, new LED lights were also installed in all buildings. Summer 2018 maintenance projects completed included installing new carpet in Harvard, and new doors in Amherst, Berkeley, Chico, and Davis. New carpet was installed in the office during the summer of 2019, and a new hydration station was installed in the lunch building and by the campus restrooms during the fall of 2019. In the winter of 2019-20, new fiber optics cabling was installed to provide an updated school network. And in the spring of 2020, more new carpet was installed in Irvine. Planned maintenance projects include repaving the parking lot, painting as needed, and replacing baseboard heating systems in Fullerton, Harvard, and Georgetown.

Last updated: 1/12/2021

School Facility Good Repair Status

Using the most recently collected Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: December 2020

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	HVAC systems were replaced in 2018.
Interior: Interior Surfaces	Good	New carpeting is ongoing.
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	Replaced water fountains with hydration stations in 2019.
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	Replaced some aging paneling in 2018.
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	Replaced several classroom doors in 2018.

Overall Facility Rate

Year and month of the most recent FIT report: December 2020

Overall Rating	Good
----------------	------

Last updated: 1/12/2021

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, which 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); and
- 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.

CAASPP Test Results in ELA and Mathematics for All Students Grades Three through Eight and Grade Eleven Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018–2019	School 2019–2020	District 2018–2019	District 2019–2020	State 2018–2019	State 2019–2020
English Language Arts / Literacy (grades 3-8 and 11)	87%	N/A	35%	N/A	50%	N/A
Mathematics (grades 3-8 and 11)	66%	N/A	24%	N/A	39%	N/A

CAASPP Test Results in ELA by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019–2020)

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

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Last updated: 12/18/2020

CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019–2020)

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

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waives the requirement for statewide testing for the 2019–2020 school year.

Last updated: 12/18/2020

**CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2018–2019	School 2019–2020	District 2018–2019	District 2019–2020	State 2018–2019	State 2019–2020
Science (grades 5, 8, and high school)	72	N/A	24	N/A	30	N/A

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018–2019 school year.

Last updated: 12/18/2020

**CAASPP Tests Results in Science by Student Group
Grades Five, Eight and High School (School Year 2019–2020)**

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

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Last updated: 12/18/2020

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2019–2020 Pupils Enrolled in Courses Required for UC/CSU Admission	100.00%
2018–2019 Graduates Who Completed All Courses Required for UC/CSU Admission	95.45%

State Priority: Other Pupil Outcomes

Last updated: 12/18/2020

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

California Physical Fitness Test Results (School Year 2019–2020)

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
7	N/A	N/A	N/A
9	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019–2020 school year.

Last updated: 12/18/2020

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 for the school district and each school site

Opportunities for Parental Involvement (School Year 2020–2021)

Redwood Academy welcomes parent involvement in governance through a Board of Directors, the School Site Council, and Parent Advisory meetings. Parents can attend orientation with their student prior to enrollment so that they understand the school's Academic, Behavior, and Dress Codes and know who to contact for help with student concerns and volunteer opportunities. Parents are able to visit their children in class, chaperone events, transport students to community sites and college visits, and access their student's grades in each class through a web based program named PowerSchool. Redwood parents are invited to attend an Open House in the fall, Demonstration Night twice-yearly in the winter and spring, and the Promotion, Awards, and Graduation Ceremony on the last day of school. Parents are encouraged to complete the Parent Satisfaction Survey; previous results have shown a high level of satisfaction with comments and other responses used by the staff to improve services to students. All parents are also encouraged, along with their non-Redwood children, to participate in Family Fun Night which is held two times during the year. Parents interested in volunteer opportunities or other activities may contact our office at 467-0500.

Last updated: 12/18/2020

State Priority: Pupil Engagement

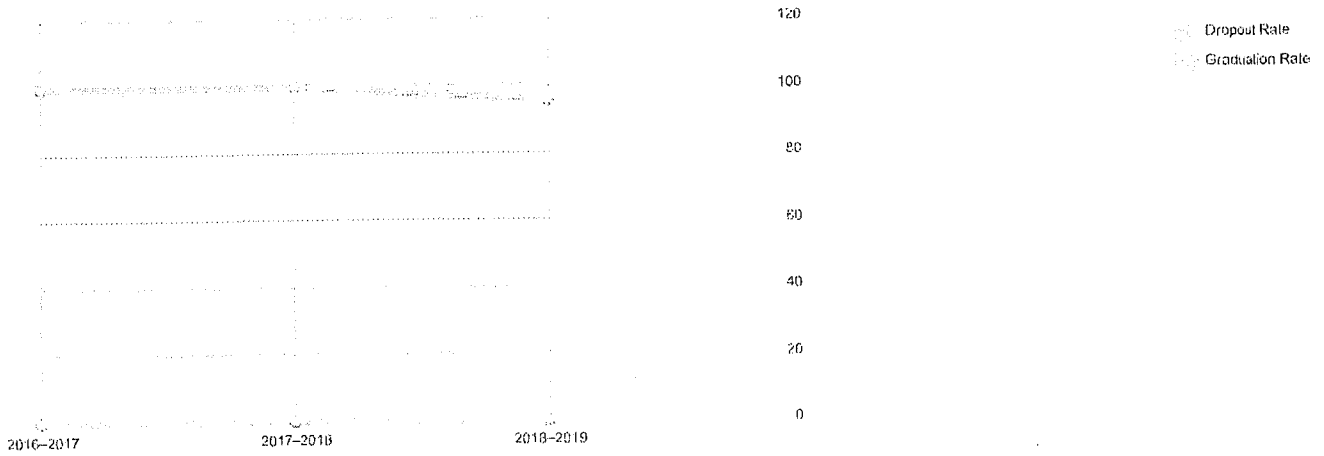
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

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

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

Indicator	School 2016–2017	School 2017–2018	School 2018–2019	District 2016–2017	District 2017–2018	District 2018–2019	State 2016–2017	State 2017–2018	State 2018–2019
Dropout Rate	0.00%	0.00%	0.00%	4.80%	3.60%	4.80%	9.10%	9.60%	9.00%
Graduation Rate	100.00%	100.00%	95.70%	85.90%	87.90%	87.80%	82.70%	83.00%	84.50%

Dropout/Graduation Rate (Four-Year Cohort Rate) Chart



Last updated: 12/18/2020

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

(data collected between July through June, each full school year respectively)

Rate	Suspensions	Expulsions
School 2017-2018	1.30%	0.70%
School 2018-2019	1.20%	0.00%
District 2017-2018	8.70%	0.40%
District 2018-2019	7.00%	0.45%
State 2017-2018	3.50%	0.10%
State 2018-2019	3.50%	0.10%

Suspensions and Expulsions for School Year 2019-2020 Only

(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	Suspensions	Expulsions
School 2019-2020	3.80%	0.00%
District 2019-2020	--	--
State 2019-2020	--	--

Note: The 2019-2020 suspensions and expulsions rate data are not comparable to prior 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 prior years.

Last updated: 12/18/2020

School Safety Plan (School Year 2020-2021)

The school safety plan is reviewed and revised annually by the Chief Fiscal Officer and Coordinator of Facilities, Jim Switzer. The staff reviews the plan yearly, at our back to school meeting in August. The plan includes information about evacuation procedures, intruder alerts, and how to report safety concerns.

Subject	English	Mathematics	Science	Social Science
Average Class Size	23.00	12.00	16.00	10.00
Number of Classes * 1-22	3	11	5	10
Number of Classes * 23-32	2	1	3	2
Number of Classes * 33+	1		1	

* Number of classes indicates how many classrooms 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.

Average Class Size and Class Size Distribution (Secondary) (School Year 2018–2019)

Subject	English	Mathematics	Science	Social Science
Average Class Size	24.00	15.00	26.00	16.00
Number of Classes * 1-22	1	8	1	5
Number of Classes * 23-32	1	2	4	3

* Number of classes indicates how many classrooms 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.

Average Class Size and Class Size Distribution (Secondary) (School Year 2019–2020)

Subject	English	Mathematics	Science	Social Science
Average Class Size	18.00	14.00	15.00	15.00
Number of Classes * 1-22	4	9	5	7
Number of Classes * 23-32	4	1	4	2

Number of Classes *
33+

* Number of classes indicates how many classrooms 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.

Last updated: 12/18/2020

Ratio of Pupils to Academic Counselor (School Year 2019–2020)

Title	Ratio
Pupils to Academic Counselor*	0.0

*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.

Last updated: 12/18/2020

Student Support Services Staff (School Year 2019–2020)

Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)
Library Media Teacher (Librarian)
Library Media Services Staff (Paraprofessional)
Psychologist

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2018–2019)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$9383.86	\$694.99	\$8688.87	\$55500.53
District	N/A	N/A	--	\$67505.00
Percent Difference – School Site and District	N/A	N/A	--	17.80%
State	N/A	N/A	\$7750.12	\$79209.00
Percent Difference – School Site and State	N/A	N/A	21.00%	29.90%

Note: Cells with N/A values do not require data.

Last updated: 1/12/2021.

Types of Services Funded (Fiscal Year 2019–2020)

Ongoing programs and services at Redwood Academy to support and assist students include:

- scaffolded instruction using multiple modalities
- small group instruction by the teacher and support staff tutoring in class;
- supervised "homework" in Guided Study class;
- individual tutoring by the staff and student partners in class;
- increased use of computer-assisted instruction for specific standards;
- after-school tutoring from 3:30-4:20;
- summer session of 14+ days of instruction; and
- home-based opportunities for on-going practice with parent supervision.

Programs such as Kahn Academy and Read Naturally are used to target specific skill needs for the above interventions. Additionally, the Student Services Coordinator regularly monitors student achievement through the use of PowerSchool®, which provides open access to the teachers' electronic grade books. Based on that monitoring, the SSC then provides academic advising and referrals to the above interventions as well as facilitates frequent communication between students, parents, and teachers. Finally, Redwood Academy contracts with Ukiah Unified School District to provide special education services for all students with or in need of an IEP.

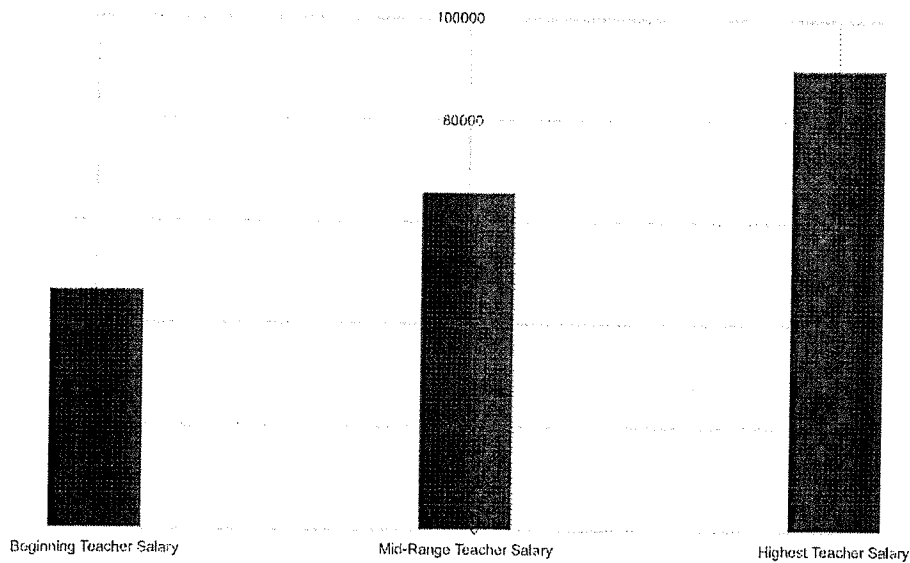
Last updated: 12/18/2020

Teacher and Administrative Salaries (Fiscal Year 2018–2019)

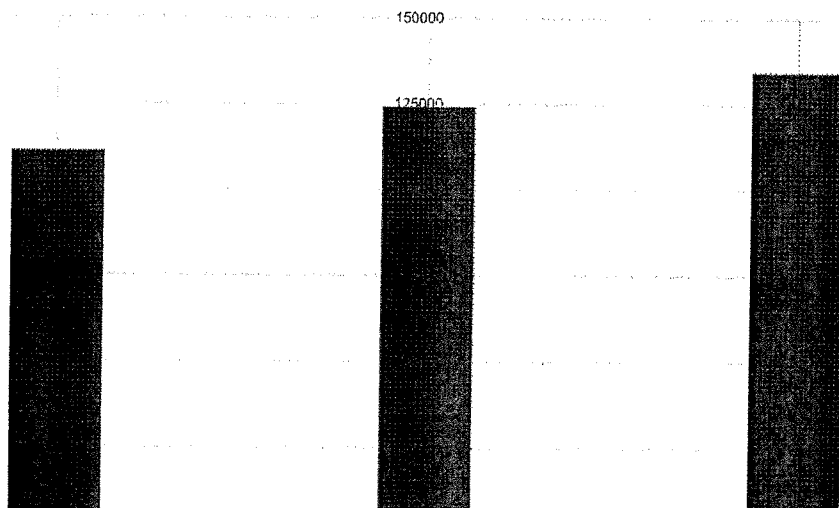
Category	District Amount	State Average For Districts in Same Category
Beginning Teacher Salary	\$46,492	\$49,782
Mid-Range Teacher Salary	\$65,806	\$76,851
Highest Teacher Salary	\$90,147	\$97,722
Average Principal Salary (Elementary)	\$110,954	\$121,304
Average Principal Salary (Middle)	\$124,116	\$128,629
Average Principal Salary (High)	\$134,335	\$141,235
Superintendent Salary	\$188,735	\$233,396
Percent of Budget for Teacher Salaries	32.00%	33.00%
Percent of Budget for Administrative Salaries	6.00%	6.00%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Teacher Salary Chart



Principal Salary Chart



Advanced Placement (AP) Courses (School Year 2019–2020)

Percent of Students in AP Courses 33.30%

Subject	Number of AP Courses Offered*
Computer Science	0
English	1
Fine and Performing Arts	0
Foreign Language	0
Mathematics	1
Science	0
Social Science	3
Total AP Courses Offered*	5

*Where there are student course enrollments of at least one student.

Last updated: 12/18/2020

Professional Development

Measure	2018–2019	2019–2020	2020–2021
Number of school days dedicated to Staff Development and Continuous Improvement	14	13	13

Questions: SARC TEAM | sarc@cde.ca.gov | 916-319-0406

California Department of Education
 1430 N Street
 Sacramento, CA 95814



[SARC Home](#) » Accelerated Achievement Academy

2019–2020 School Accountability Report Card

Translation Disclaimer

School Accountability Report Card

Reported Using Data from the 2019–2020 School Year

California Department of Education

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, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://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 <https://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) <https://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.

About This School

Contact Information (School Year 2020–2021)

District Contact Information (School Year 2020–2021)	
District Name	Ukiah Unified
Phone Number	(707) 472-5002
Superintendent	Debra Kubin
Email Address	dkubin@uusd.net
Website	www.uusd.net

School Contact Information (School Year 2020–2021)	
School Name	Accelerated Achievement Academy
Street	1031 North State St.
City, State, Zip	Ukiah, Ca, 95482-3413
Phone Number	707-463-7080
Principal	Selah Sawyer, Principal
Email Address	ssawyer@aaacademy.org
Website	http://www.caredwoods.org

County-District-School 23656152330454
(CDS) Code

Last updated: 1/5/2021

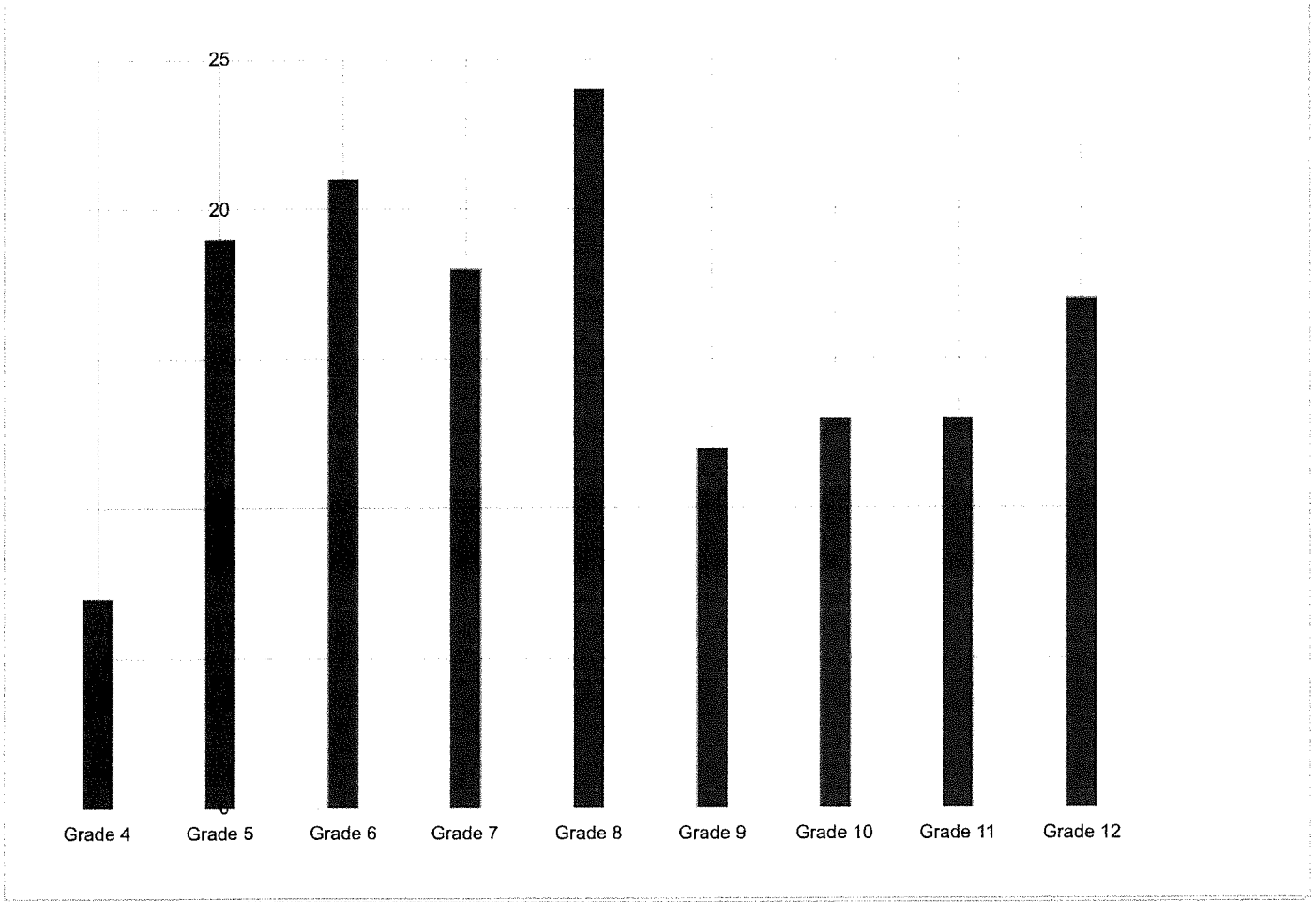
School Description and Mission Statement (School Year 2020–2021)

The mission of Accelerated Achievement Academy is to accelerate student achievement to prepare students for a successful future in a safe, challenging, and well-managed charter school. "Accelerated" means that you will produce more work during a class period than you have been expected to previously. We believe you are both capable of working at this pace and that you need to. You may tend to get bored or you may have fallen behind ~ or both ~ and now is the time to be focused on your work. "Achievement" means that your time will be productive. You cannot earn credit by simply showing up and behaving. You must show up; you must behave; AND you must be productive every hour of the day to earn credit. "Academy" is a type of school. It comes from the same root word as "ACADEMIC." Our focus is on your learning. We are here to help you accelerate your achievement in reading, writing, math, social studies, and science, and plan for a successful future through career exploration.

Last updated: 1/5/2021

Student Enrollment by Grade Level (School Year 2019–2020)

Grade Level	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Total
Number of Students	7	19	21	18	24	12	13	13	17	



Last updated: 1/5/2021

Student Enrollment by Student Group (School Year 2019–2020)

Student Group	Black or African American	American Indian or Alaska Native	Asian	Filipino	Hispanic or La
Percent of Total Enrollment	%	4.20 %	0.70 %	%	48.60 %
◀ ▶					
Student Group (Other)	Socioeconomically Disadvantaged	English Learners	Students with Disabilities	Foster Youth	
Percent of Total Enrollment	83.30 %	21.50 %	16.70 %	2.10 %	
◀ ▶					

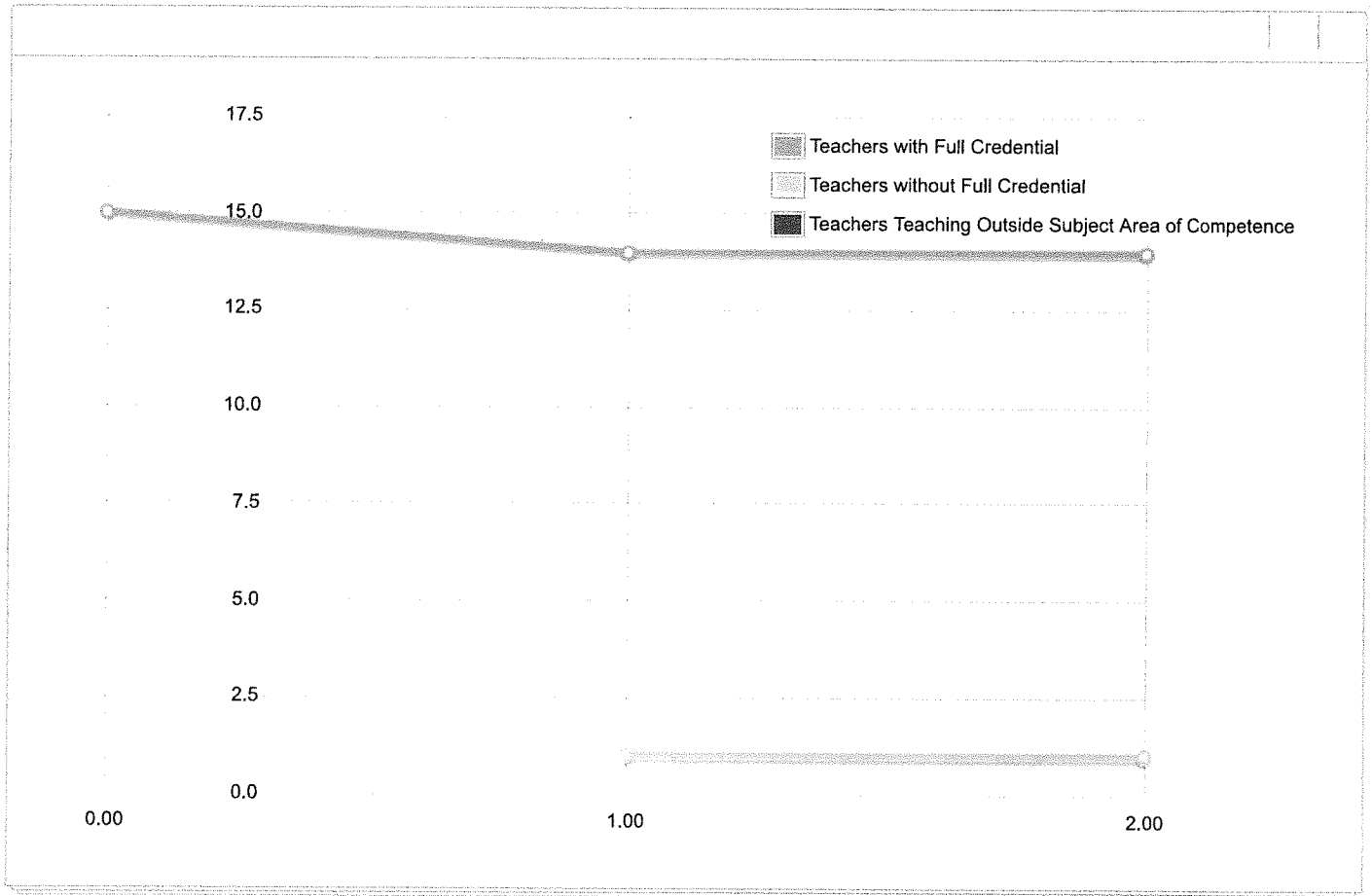
State Priority: Basic

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

Teacher Credentials

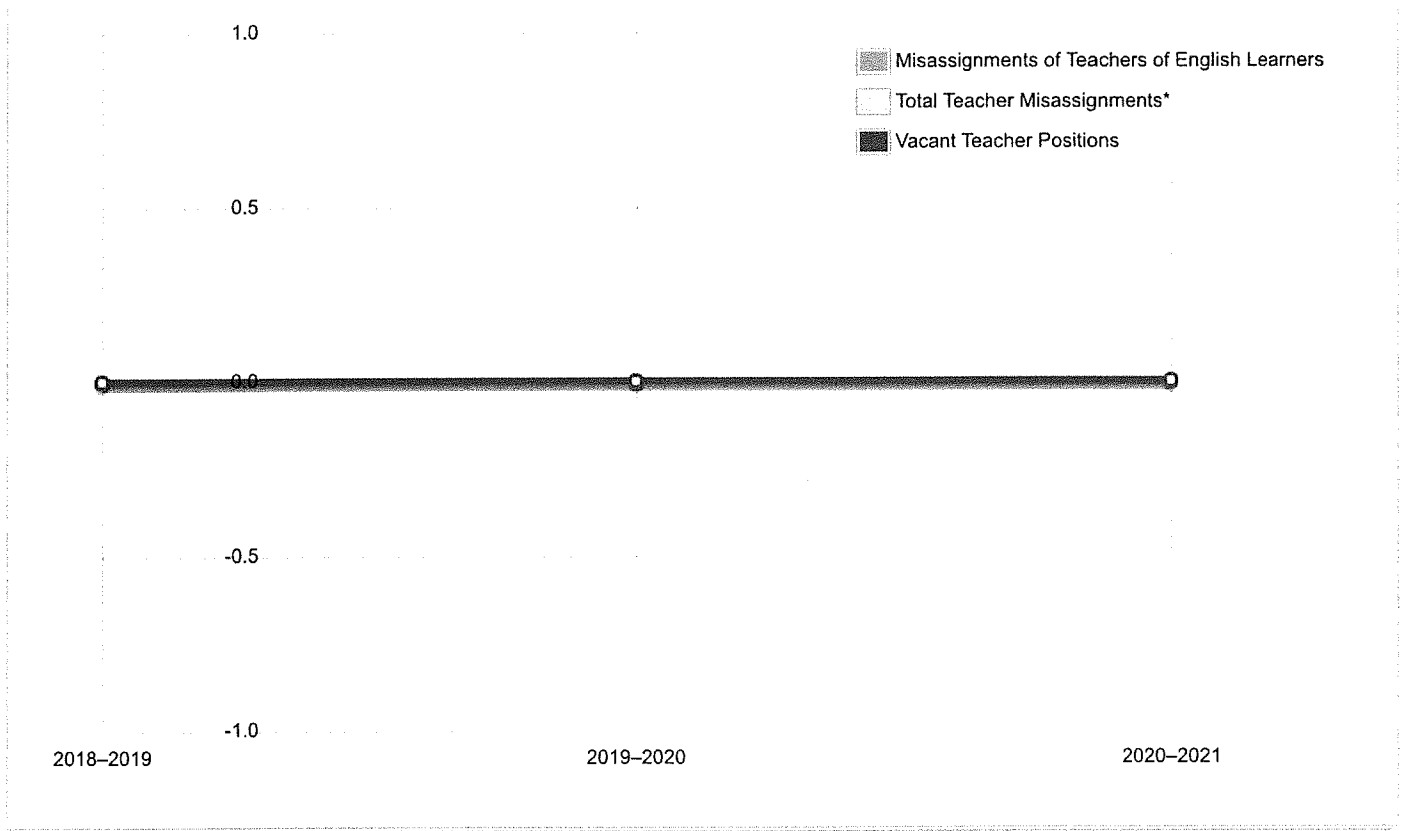
Teachers	School 2018– 2019	School 2019– 2020	School 2020– 2021	District 2020– 2021
With Full Credential	15	14	14	
Without Full Credential		1	1	
Teachers Teaching Outside Subject Area of Competence (with full credential)				



Last updated: 1/5/2021

Teacher Misassignments and Vacant Teacher Positions

Indicator	2018–2019	2019–2020	2020–2021
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0



Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Last updated: 1/5/2021

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2020-2021)

Year and month in which the data were collected: January 2020

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Houghton Mifflin Harcourt Publishing Company, CA Journeys, Grades 4-6, 2017 Houghton Mifflin Harcourt Publishing Company, CA Collections, Grades 7-12, 2017 Various novel	Yes	0.00 %
Mathematics	Houghton Mifflin Harcourt, Math Expressions, 2015 Cengage, Big Ideas, 2014	Yes	0.00 %
Science	Houghton Mifflin Harcourt, Science Dimensions 2019	Yes	0.00 %

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
History-Social Science	Pearson California History, myWorld Interactive 5-8, 2019 Pearson, World History: The Modern Era, 2019 Pearson, United States History: The Twentieth Century, 2019 Pearson, Magruder's American Government, 2019 Pearson, Economics: Principles in Action, 2019	Yes	0.00 %
Foreign Language			0.00 %
Health			0.00 %
Visual and Performing Arts			0.0 %
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0.0 %

Note: Cells with N/A values do not require data.

Last updated: 1/5/2021

School Facility Conditions and Planned Improvements

Accelerated Achievement Academy campus is in three locations: an office with a library, staff room, and two individual offices supporting three classrooms on the "main campus," eight classrooms on the Redwood Academy campus designated Amherst, Berkeley, Davis, Exeter, Fullerton, Georgetown, Harvard and Irvine; the Flower and Home Arts buildings on the Redwood Empire fairgrounds. Students use the Junior building for lunch and extra-curricular activities. Our campus is small, allowing for tight supervision, which insures a high degree of safety. Our facilities are clean and maintained on an on-going basis to ensure good repair. Our school grounds, buildings, and restrooms are cleaned five times a week and monitored throughout the day.

Last updated: 1/5/2021

School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: January 2020

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

Overall Facility Rate

Year and month of the most recent FIT report: January 2020

Overall Rating	Good
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Last updated: 1/5/2021

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, which 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); and
- 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.

**CAASPP Test Results in ELA and Mathematics for All Students
Grades Three through Eight and Grade Eleven
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School	School	District	District	State	State
	2018– 2019	2019– 2020	2018– 2019	2019– 2020	2018– 2019	2019– 2020
English Language Arts / Literacy (grades 3-8 and 11)	48.0%		39.0%		50%	
Mathematics (grades 3-8 and 11)	17.0%		26.0%		39%	

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Last updated: 1/5/2021

CAASPP Test Results in ELA by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019–2020)

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

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Last updated: 1/5/2021

CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019–2020)

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

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waives the requirement for statewide testing for the 2019–2020 school year.

Last updated: 1/5/2021

CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018–2019	School 2019–2020	District 2018–2019	District 2019–2020	State 2018–2019	State 2019–2020
Science (grades 5, 8, and high school)	16.67		22.38			

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018–2019 school year.

Last updated: 1/5/2021

CAASPP Tests Results in Science by Student Group
Grades Five, Eight and High School (School Year 2019–2020)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	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
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Last updated: 1/5/2021

Career Technical Education (CTE) Programs (School Year 2019–2020)

Accelerated Achievement Academy offers an Emergency Response CTE pathway where students learn anatomy, are introduced to health care related fields, CPR, first aid, and wilderness response. All juniors and seniors participate in the program with high levels of success. Students also participate in college and career planning courses, job shadowing, and college courses.

Last updated: 1/5/2021

Career Technical Education (CTE) Participation (School Year 2019–2020)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	29
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	93.80%
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	100.00%

Last updated: 1/5/2021

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2019–2020 Pupils Enrolled in Courses Required for UC/CSU Admission	23.64%
2018–2019 Graduates Who Completed All Courses Required for UC/CSU Admission	0.00%

Last updated: 1/5/2021

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

California Physical Fitness Test Results (School Year 2019–2020)

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
5	N/A	N/A	N/A
7	N/A	N/A	N/A
9	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019–2020 school year.

Last updated: 1/5/2021

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 for the school district and each school site

Opportunities for Parental Involvement (School Year 2020–2021)

During distance learning parent involvement is critical to the success of students. Parents need to monitor student work production and participation in class meetings. Parents can also provide feedback on surveys and through direct communication on distance learning and plans for reopening.

Last updated: 1/5/2021

State Priority: Pupil Engagement

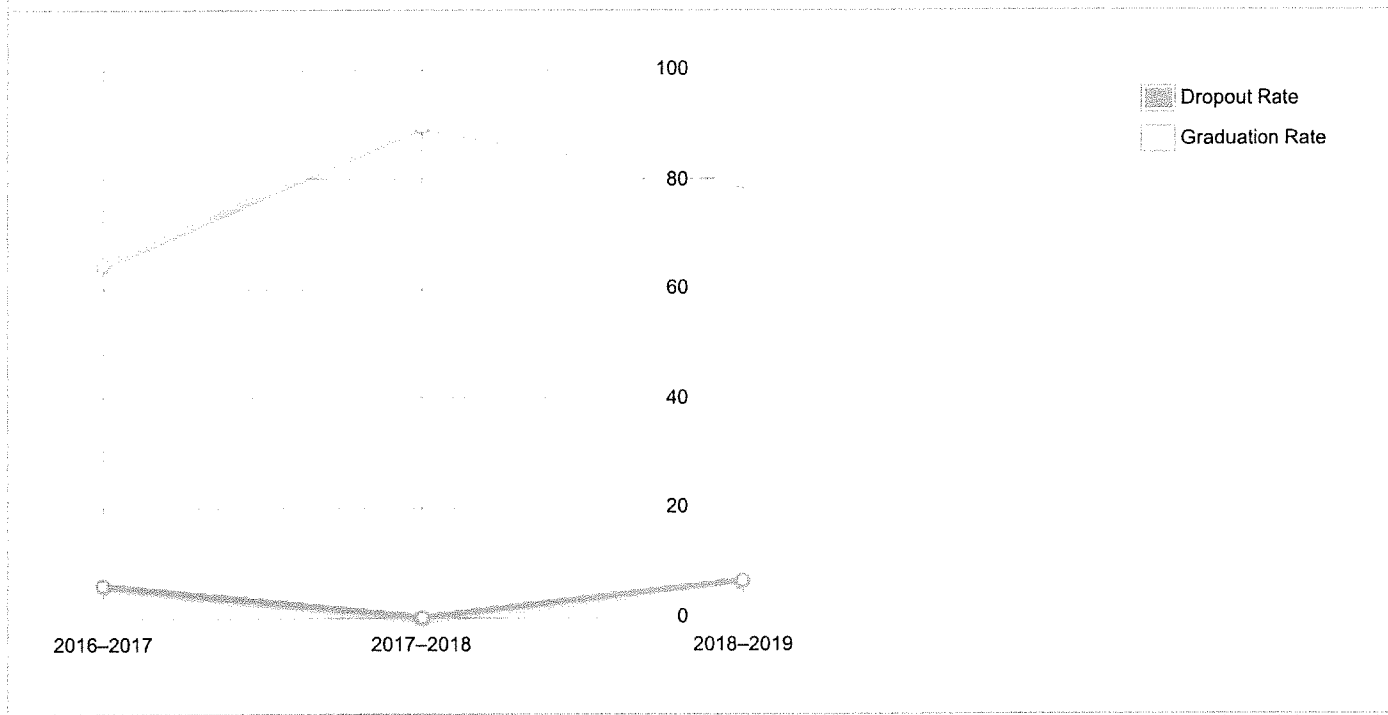
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

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

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

Indicator	School 2016–2017	School 2017–2018	School 2018–2019	District 2016–2017	District 2017–2018	District 2018–2019	State 2016–2017	State 2017–2018	State 2018–2019
Dropout Rate	5.90%	0.00%	6.70%	4.80%	3.60%	4.80%	9.10%	9.60%	9.00%
Graduation Rate	64.70%	90.00%	80.00%	85.90%	87.90%	87.80%	82.70%	83.00%	84.50%

Dropout/Graduation Rate (Four-Year Cohort Rate) Chart



Last updated: 1/5/2021

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

(data collected between July through June, each full school year respectively)

Rate	Suspensions	Expulsions
School 2017–2018	17.60%	2.80%
School 2018–2019	16.00%	2.50%
District 2017–2018	8.70%	0.40%
District 2018–2019	7.00%	0.40%
	--	--
	--	--

**State
2017–2018**

Suspensions and Expulsions for School Year 2019–2020 Only

State (data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	Suspensions	Expulsions
School 2019–2020	15.20%	2.30%
District 2019–2020	--	--
	--	--

**State
2019–2020**

Note: The 2019–2020 suspensions and expulsions rate data are not comparable to prior 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 prior years.

Last updated: 1/5/2021

School Safety Plan (School Year 2020–2021)

The plan is reviewed and revised annually by the CFO, Jim Switzer. The staff reviewed the plan at our back to school meeting in August. The plan includes information about evacuation procedures, intruder alerts, and how to report safety concerns.

Last updated: 1/7/2021

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

Average Class Size and Class Size Distribution (Elementary) School Year (2017–2018)

Grade Level	K	1	2	3	4	5	6	Other**
Average Class Size							25.00	21.00
Number of Classes * 1-20							1	1
Number of Classes * 21-32								

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) School Year (2018–2019)

Grade Level	K	1	2	3	4	5	6	Other**
Average Class Size							24.00	20.00
Number of Classes * 1-20							1	1
Number of Classes * 21-32								

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) School Year (2019–2020)

Grade Level	K	1	2	3	4	5	6	Other**
Average Class Size							21.00	26.00
Number of Classes * 1-20							1	1
Number of Classes * 21-32								

Number of Classes *
33+

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Last updated: 1/7/2021

Average Class Size and Class Size Distribution (Secondary) (School Year 2017–2018)

Subject	English	Mathematics	Science	Social Science
Average Class Size	15.00	18.00	14.00	9.00
Number of Classes * 1-22	6	3	4	9
Number of Classes * 23-32		1		

**Number of Classes *
33+** * Number of classes indicates how many classrooms 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.

Average Class Size and Class Size Distribution (Secondary) (School Year 2018–2019)

Subject	English	Mathematics	Science	Social Science
Average Class Size	16.00	18.00	15.00	17.00
Number of Classes * 1-22	5	5	3	4
Number of Classes * 23-32				

**Number of Classes *
33+** * Number of classes indicates how many classrooms 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.

Average Class Size and Class Size Distribution (Secondary) (School Year 2019–2020)

Subject	English	Mathematics	Science	Social Science
Average Class Size	16.00	15.00	17.00	12.00
Number of Classes * 1-22	4	3	2	5
Number of Classes * 23-32	1	1	1	1

**Number of Classes *
33+**

* Number of classes indicates how many classrooms 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.

Last updated: 1/7/2021

Ratio of Pupils to Academic Counselor (School Year 2019–2020)

Title	Ratio
Pupils to Academic Counselor*	0.0

*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.

Last updated: 1/7/2021

Student Support Services Staff (School Year 2019–2020)

	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	0.01
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	0.01
Resource Specialist (non-teaching)	1.00
Other	1.00

*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.

Last updated: 1/7/2021

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2018–2019)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$12875.92	\$1917.13	\$10958.79	\$60524.24
District	N/A	N/A	--	\$67505.00
Percent Difference – School Site and District	N/A	N/A	--	10.00%
State	N/A	N/A	\$7750.12	\$79209.00

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
Percent Difference – School Site and State	N/A	N/A	40.00%	24.00%

Note: Cells with N/A values do not require data.

Last updated: 1/7/2021

Types of Services Funded (Fiscal Year 2019–2020)

Accelerated Achievement Academy provides a comprehensive academic program that enables students, regardless of previous academic history, to make year-for-year or greater academic growth. The school is a Title I School Wide Program school and uses Title I and Title II funds to meet the needs of a wide range of adolescents. The school provides after school tutoring, teacher help hours, math tutoring and summer school. Additionally, the school provides Career Technical Education, career exploration, life skills and college classes.

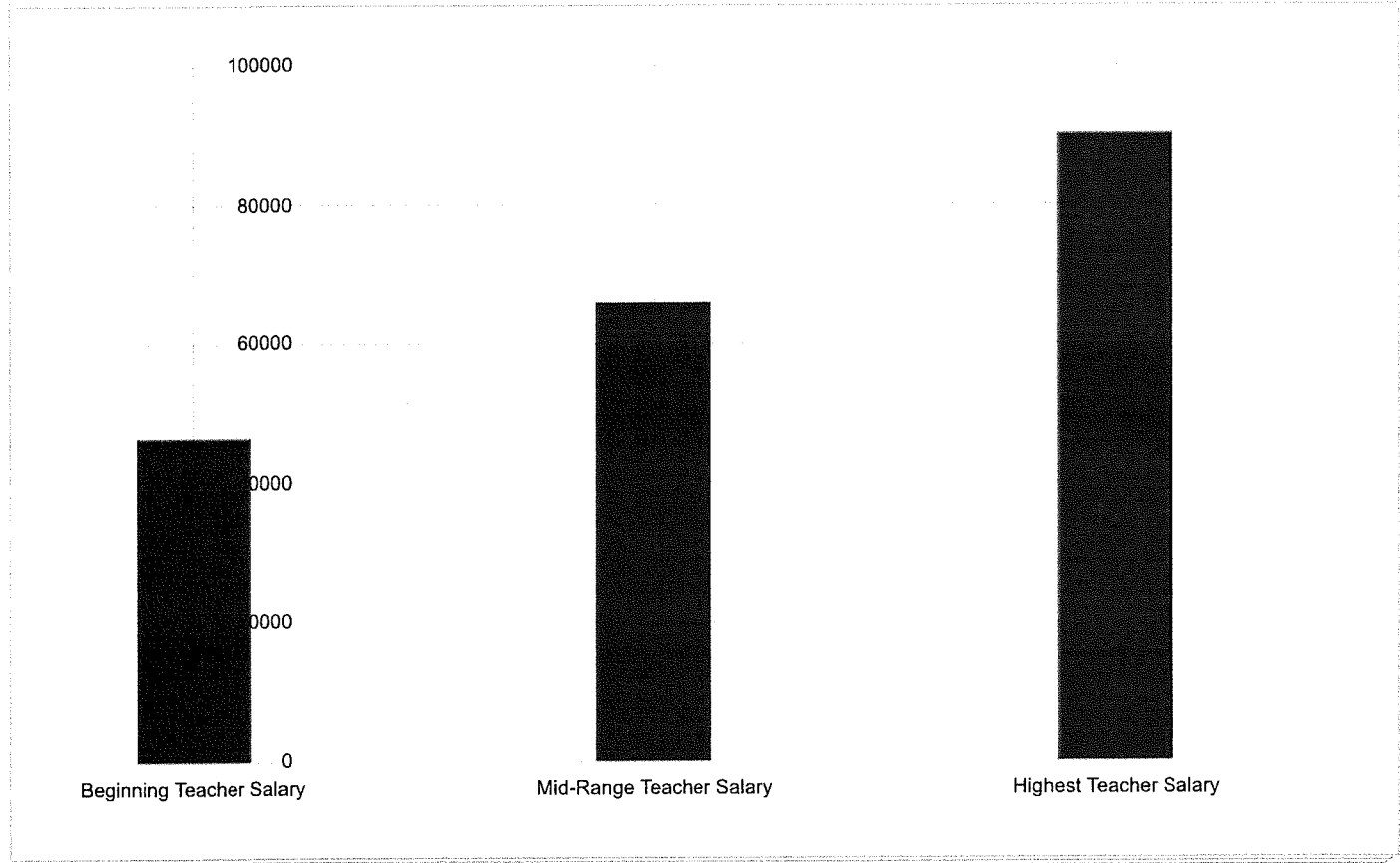
Last updated: 1/7/2021

Teacher and Administrative Salaries (Fiscal Year 2018–2019)

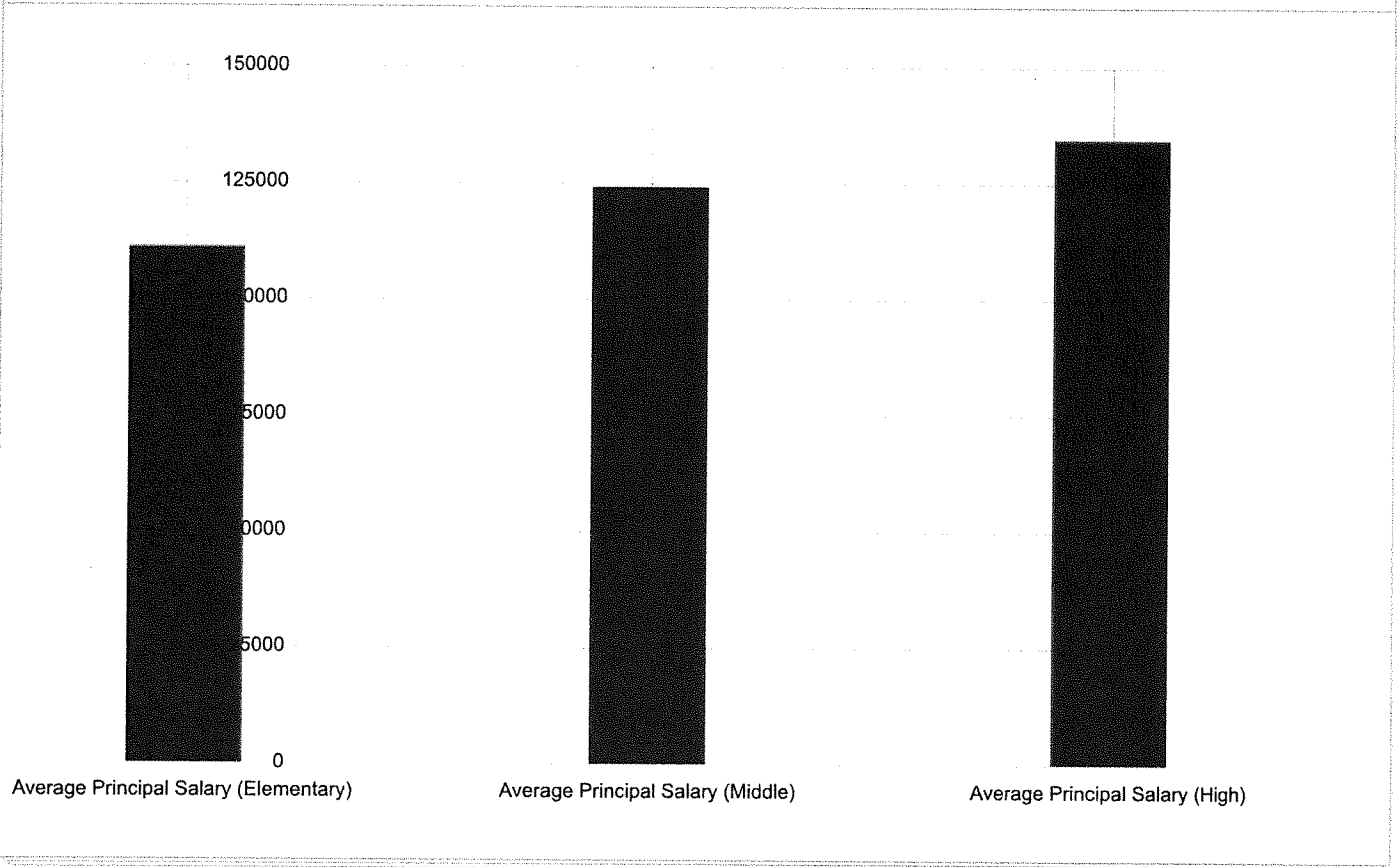
Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$46,492	\$49,782
Mid-Range Teacher Salary	\$65,806	\$76,851
Highest Teacher Salary	\$90,147	\$97,722
Average Principal Salary (Elementary)	\$110,954	\$121,304
Average Principal Salary (Middle)	\$124,116	\$128,629
Average Principal Salary (High)	\$134,335	\$141,235
Superintendent Salary	\$188,735	\$233,396
Percent of Budget for Teacher Salaries	32.00%	33.00%
Percent of Budget for Administrative Salaries	6.00%	6.00%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Teacher Salary Chart



Principal Salary Chart



Last updated: 1/7/2021

Advanced Placement (AP) Courses (School Year 2019–2020)

Percent of Students in AP Courses 0.00%

Subject	Number of AP Courses Offered*
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered*	0

*Where there are student course enrollments of at least one student.

Last updated: 1/7/2021

Professional Development

Measure	2018– 2019	2019–2020	2020–2021
Number of school days dedicated to Staff Development and Continuous Improvement	14	13	13

Questions: SARC TEAM | sarc@cde.ca.gov | 916-319-0406

California Department of Education
1430 N Street
Sacramento, CA 95814

RESOLUTION OF CHARTER ACADEMY OF THE REDWOODS
ESTABLISHING SUPPORT FOR THE STAYWELL HEALTH PLAN JPA FOR 2019

RESOLUTION NO. 01-20/21

IN ORDER TO insure the continued operations of the Staywell Health Plan and to support the participating management unique in this plan;

BE IT RESOLVED that the Board of Trustees commits itself to support the Staywell JPA by:

1. Requiring attendance of a district official to the Staywell Board
2. Enforcing all policies of the JPA in accordance with its by-laws
3. Maintaining the standard Staywell coverage and deductibles in accordance with the current provider contract for all eligible employees

PASSED AND ADOPTED by the Charter Academy of the Redwoods Board of Directors this 19st day of January, 2021, by the following vote:

AYES:

NOES:

ABSENT:

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

Secretary of Charter Academy of the Redwoods

CHARTER ACADEMY OF THE REDWOODS

COUNTY OF MENDOCINO
UKIAH, CALIFORNIA

ANNUAL FINANCIAL REPORT
JUNE 30, 2020

ROBERTSON & ASSOCIATES, CPAs
A Professional Corporation

CHARTER ACADEMY OF THE REDWOODS
ORGANIZATION
JUNE 30, 2020

The Charter Academy of the Redwoods (Charter) is a public Nonprofit benefit corporation, and a part of the State of California Public School System. The Charter was incorporated in 1999 in California for the purpose of providing educational services. It operates two charter schools: Redwood Academy of Ukiah, with instruction commencing in the 2000/2001 school year and Accelerated Achievement Academy, with instruction commencing in the 2002/2003 school year. Redwood Academy of Ukiah serves grades seven through twelve, and Accelerated Achievement Academy serves grades four through twelve.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Mr. Kip Webb	Chairperson	December 31, 2021
Ms. Shawna Aguilar	Clerk	December 31, 2021
Mr. Jay Joseph	Member	December 31, 2020
Mr. Richard Muenzer	Member	December 31, 2022

ADMINISTRATION

<u>Name</u>	<u>Title</u>	<u>Tenure</u>
Ms. Elna A. Gordon	President/Co-Executive Director/Principal	12 years
Ms. Selah M. Sawyer	Secretary/Co-Executive Director/Principal	13 years
Mr. James L. Switzer	Treasurer/CFO	15 years

OPERATING CHARTERS

Redwood Academy of Ukiah
Charter Number - 0271

Accelerated Achievement Academy
Charter Number - 0439

ADDRESS OF CHARTER SCHOOL

1059 North State Street
Ukiah, CA 95482

CHARTER ACADEMY OF THE REDWOODS
TABLE OF CONTENTS
JUNE 30, 2020

	<u>Page</u>
INTRODUCTORY SECTION	
Title Page	
Organization	
Table of Contents	
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL SECTION	
Financial Statements:	
Statement of Financial Position	3
Statement of Activities and Changes in Net Assets	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
Notes to Financial Statements	7 - 18
SUPPLEMENTARY INFORMATION SECTION	
Combining Schedule of Financial Position	19
Combining Schedule of Activities and Changes in Net Assets	20
Schedule of Average Daily Attendance	21 - 22
Schedule of Instructional Time	23 - 24
Notes to Supplementary Information	25
OTHER INDEPENDENT AUDITOR'S REPORTS	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	26 - 27
Independent Auditor's Report on State Compliance	28 - 30
FINDINGS AND RECOMMENDATIONS SECTION	
Findings and Responses	31
Summary Schedule of Prior Audit Findings	32

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Charter Academy of the Redwoods
Ukiah, California

Report on the Financial Statements

We have audited the accompanying financial statements of Charter Academy of the Redwoods (Charter), (a California public Nonprofit benefit corporation), which comprise the statement of financial position as of June 30, 2020, the statements of activities, cash flows, and functional expenses 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 consolidated 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 of 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 Charter'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 Charter'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 Charter Academy of the Redwoods as of June 30, 2020, 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 combining financial statements on pages 19 through 20 are presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplementary information on pages 21 through 24, required by the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 information 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 9, 2020 on our consideration of the Charter'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 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 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 the Charter's internal control over financial reporting and compliance.

Robertson & Associates, CPA's

Lakeport, California
December 9, 2020

FINANCIAL SECTION

CHARTER ACADEMY OF THE REDWOODS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

ASSETS	
Current Assets:	
Cash and equivalents	\$ 2,670,045
Accounts receivable	381,033
Prepaid expenses	<u>31,700</u>
Total Current Assets	3,082,778
Property and equipment:	
Depreciable, net of accumulated depreciation	<u>263,899</u>
Total Assets	<u><u>\$ 3,346,677</u></u>
LIABILITIES	
Accounts payable	<u>\$ 355,693</u>
Total Liabilities	<u>355,693</u>
NET ASSETS	
Without Donor Restrictions	<u>2,990,984</u>
Total Liabilities and Net Assets	<u><u>\$ 3,346,677</u></u>

The accompanying notes are an integral part of these financial statements.

CHARTER ACADEMY OF THE REDWOODS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Without Donor Restriction
REVENUES, GAINS, AND OTHER SUPPORT	
Revenues and Gains:	
State aid	\$ 2,131,044
In-lieu of property taxes	738,974
Federal	156,867
Other state	177,309
Interest	41,030
Contributions - Fundraising	10,016
Other local	55,803
	3,311,043
Total Revenues, Gains, and Other Support	
EXPENSES	
Program Services:	
Education	2,074,986
Management and general	1,125,243
Support Services:	
Fundraising	6,903
	3,207,132
Total Expenses	
Increase (Decrease) in Net Assets Without Donor Restrictions	103,911
Net Assets - Beginning	2,887,073
Net Assets - Ending	\$ 2,990,984

The accompanying notes are an integral part of these financial statements.

CHARTER ACADEMY OF THE REDWOODS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Reconciliation of net operating revenues (expenses) to net cash and cash equivalents provided (used) by operating activities:

Change in net assets	\$ 103,911
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	16,378
Changes in assets and liabilities affecting operating activities:	
(Increase) Decrease in:	
Accounts receivable	(228,655)
Prepaid expense	(16,592)
Increase (Decrease) in:	
Accounts payable	97,324
Net cash provided by operating activities	(27,634)
Net increase in cash and equivalents	(27,634)
Cash Balance - Beginning	2,697,679
Cash Balance - Ending	\$ 2,670,045

NON CASH TRANSACTIONS

There were no non-cash investing or financing activities.

The accompanying notes are an integral part of these financial statements.

CHARTER ACADEMY OF THE REDWOODS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

	Program Services	Support Services		Total
	Education	Management and General	Fundraising	
Certificated salaries	\$ 829,998	\$ 127,502	\$ -	\$ 957,500
Classified salaries	265,593	321,947	-	587,540
Employee benefits	481,521	222,471	-	703,992
Supplies and activities	140,439	40,627	-	181,066
Contract services and other operating activities	341,057	412,696	6,903	760,656
Depreciation	16,378	-	-	16,378
Total Expenses	\$ 2,074,986	\$ 1,125,243	\$ 6,903	\$ 3,207,132

The accompanying notes are an integral part of these financial statements.

CHARTER ACADEMY OF THE REDWOODS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. GENERAL STATEMENT & SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

The Charter Academy of the Redwoods (Charter or Organization) is a public Nonprofit benefit corporation, and a part of the State of California Public School System. It receives most of its funding from state sources and local taxes, through the State of California's general-purpose entitlement funding system. The Charter was established August 25, 1999.

The Charter was granted approval for two Charter Schools, sponsored by Ukiah Unified School District, pursuant to *Education Code* 47605 as follows:

Redwood Academy of Ukiah, approved on September 20, 1999, serves grades seven through twelve. Redwood Academy's current District approval is valid through June 30, 2024.

Accelerated Achievement Academy, approved on November 13, 2001, serves grades four through twelve. Accelerated Achievement Academy's current District approval is valid through June 30, 2022.

The Board of Directors has governance responsibilities over all of the Charter's activities. Board members are nominated by the community and elected by the Board of Directors and have decision-making authority, the power to designate management, the responsibility to significantly influence operations, and primary accountability for fiscal matters.

B. Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

C. Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

D. Change in Accounting Principle

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The School has implemented ASU 2016-14 and have adjusted the presentation in these financial statements accordingly.

CHARTER ACADEMY OF THE REDWOODS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. GENERAL STATEMENT & SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

G. Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include other fees for services, office expenses, and other expenses, which are allocated on the basis of estimates of time and effort.

H. Cash and Equivalents

For the purposes of the statement of cash flows, the Charter considers all cash in county treasury, on hand, in banks, and with Fiscal Agent to be cash equivalents. At June 30, 2020, the Charter did not have any highly liquid investments.

CHARTER ACADEMY OF THE REDWOODS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. GENERAL STATEMENT & SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Fair Value Measurements

The Charter follows fair value measurements and disclosure standards which define fair value, establishes a framework for measuring fair value of financial assets and liabilities, and provides disclosure guidance. Under the standard for fair value measurements and disclosures, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the exit price) in an orderly transaction between market participants at the measurement date. Market price observability is impacted by a number of factors, including the type of investment and the characteristics specific to the investment. Investments with readily available active quoted prices or for which fair value can be measured from actively quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value.

Investments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1: Valuation based on quoted market prices in active markets for identical assets or liabilities that the Organization has the ability to access.

Level 2: Valuations based on pricing inputs that are other than quoted prices in active markets which are either directly or indirectly observable.

Level 3: Valuations are derived from other valuation methodologies, including pricing models, discounted cash flow models, and similar techniques.

Cash in County Treasury pools are measured at fair value using level 1 inputs. Fair market value adjustments have not been recorded as they are determined immaterial to the Charter.

The carrying amount of cash, accounts receivables and accounts payable approximate fair value because of the short maturity of those instruments.

J. Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2020. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

CHARTER ACADEMY OF THE REDWOODS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. GENERAL STATEMENT & SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Property and Equipment

Property and equipment are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. There are no restricted property and equipment as of June 30, 2020.

Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis and an annual convention over the following estimated useful lives in years:

Buildings and improvements	39
Equipment	5 - 7

L. Local Control Funding Formula / Property Taxes

The Charter's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources.

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

M. Revenue Recognition

Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

CHARTER ACADEMY OF THE REDWOODS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1. GENERAL STATEMENT & SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

O. Compensated Absences

The Charter does not allow employees to carryover unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2020.

P. Income Taxes

The Charter is a Nonprofit public benefit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation and qualifies for deductible contributions as provided in Section 170(b) (1) (A) (vi). It is also exempt from state franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. Income tax returns for 2016 and forward may be audited by regulatory agencies; however, the Charter School is not aware of any such actions at this time.

The Charter has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740 that clarifies the accounting for uncertainty in tax positions taken or expected to be taken on a tax return and provides that the tax effects from an uncertain tax position can be recognized in the financial statements only if, based on its merits, the position is more likely than not to be sustained on audit by the taxing authorities. Management believes that all tax positions taken to date are highly certain, and, accordingly, no accounting adjustment has been made to the financial statements.

Q. Risk Management

The Charter participates in one joint power agreement (JPA) as described in Note 5 for the various insurance and risk management needs that have been identified.

R. Measure of Operations

In its statement of activities, the Charter includes in its definition of operations all revenues and expenses that are an integral part of its programs and supporting activities.

S. Risk Concentration

For the years ended June 30, 2020, approximately 86.68% and 4.74% of the total funding for the Charter came from State and Federal support, respectively.

CHARTER ACADEMY OF THE REDWOODS
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

NOTE 2. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Charter's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Financial Assets at year-end	\$ 3,051,078
Less those unavailable for general expenditures within one year	-
Financial assets available to meet cash needs for general expenditures within one year	\$ 3,051,078

NOTE 3. CASH AND EQUIVALENTS

Cash and Equivalents at June 30, 2020 are classified in the accompanying financial statements as follows:

Cash and Equivalents	
Pooled Funds:	
Cash in county treasury	\$ 2,651,767
Net Cash in County Treasury	2,651,767
Deposits:	
Cash on hand and in banks	14,278
Cash in revolving fund	4,000
Total Cash and Equivalents	\$ 2,670,045

Cash in County Treasury

In accordance with Education Code 41001, the Charter maintains substantially all of its cash in the Mendocino County Treasury (the Treasury). The Treasury pools these funds with those of other governmental agencies in the County and invests the cash. The share of each fund in the pooled cash account is separately accounted for and interest earned is apportioned quarterly to funds that are legally required to receive interest based on the relationship of a fund's daily balance to the total of pooled cash and investments.

Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed income. This method differs from the fair value method used to value investments in these financial statements.

The Treasury is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the Treasury are either secured by federal depository insurance or are collateralized.

CHARTER ACADEMY OF THE REDWOODS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3. CASH AND EQUIVALENTS (Continued)

The Treasury is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits; U.S. government securities; state registered warrants, notes or bonds; the State Treasurer's investment pool; bankers' acceptances; commercial paper; negotiable certificates of deposit; and repurchase or reverse repurchase agreements.

Investments Authorized by the Charter's Investment Policy

The table below identifies the investment types authorized for the Charter by the California Government Code Section 53601. This table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations			
CA and Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
Bankers Acceptances	180 days	40%	None
Commercial Paper - Non-Pooled Funds	270 days or less	25% of the agency's money	Highest letter and number rating by an
Commercial Paper - Pooled Funds	270 days or less	40% of the agency's money	Highest letter and number rating by an
Negotiable Certificates of Deposit	5 years	30%	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits	5 years	50%	None
Placement Service Certificates of Deposit	5 years	50%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days	20% of the base value of the portfolio	None
Medium-Term Notes	5 years or less	30%	"A" rating category or its equivalent or better
Mutual Funds and Money Market Mutual Funds	N/A	20%	Multiple
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through and Asset-Backed Securities	5 years or less	20%	"AA" rating category or its equivalent or
County Pooled Investment Funds	N/A	None	None
Joint Power Authority Pools	N/A	None	Multiple
Local Agency Investment Funds (LAIF)	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None
Supranational Obligations	5 years or less	30%	"AA" rating category or its equivalent or better
Public Bank Obligations	5 years	None	None

CHARTER ACADEMY OF THE REDWOODS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3. CASH AND EQUIVALENTS (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair values to changes in market interest rates. As of June 30, 2020, the weighted average maturity of the investments contained in the Treasury investment pool was not available.

Credit Risk

Generally, credit risk, is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County Treasury investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the Charter’s deposits may not be returned to it. The Charter does not have a formal policy for custodial credit risk for deposits.

Cash balances in banks and revolving funds are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2020, the Charter’s bank balances were fully insured.

Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of the counterparty, the Charter will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The California Government Code and the Charter’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments.

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2020 consists of the following:

Property and Equipment	
Land improvements	\$ 52,210
Buildings and improvements	384,212
Equipment	<u>36,315</u>
Total Property and Equipment	472,737
Less Accumulated Depreciation	<u>(208,838)</u>
Net Property and Equipment	<u>\$ 263,899</u>

Total depreciation for year is \$16,378.

CHARTER ACADEMY OF THE REDWOODS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 5. JOINT POWERS AGREEMENTS

The Charter is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During the fiscal year ending June 30, 2020, the Charter participated in several joint powers agencies (JPAs) to manage these risks. There were no significant reductions in coverage during the year. Settled claims have not exceeded coverage in any of the past three years.

The various JPAs and the services they provide the Charter are as follows:

The Northern California Schools Insurance Group (NCSIG) arranges for and provides property and liability insurance for its members. The Charter pays a premium commensurate with the level of coverage requested. This is a partial self-insurance program. The JPA is governed by an Executive Committee consisting of a representative from each member. The Governing Board controls the operations of its JPA independent of any influence by the Charter beyond the Charter's representation on the Governing Board. The JPA is independently accountable for its fiscal matters.

The Insurance Group maintains its own accounting records. The budget is not subject to any approval other than that of the Executive Committee. The Charter also participates in California Charter School Association Joint Powers Authority (CCSA-JPA, DBA CharterSAFE) which is organized in accordance with Title 1, Division 7, Chapter 5, Article 1 of the California Government Code. The purpose of the CharterSAFE is to jointly provide for a self-insurance plan and system for workers' compensation claims against the member public educational agencies. The Alliance is under the control and direction of a Board of Directors consisting of representatives of the twenty member agencies.

In addition, the Charter also participate in the Schools Excess Liability Fund (SELF), a State Joint Powers Agency established as a cooperative program of self-funding and risk management for excess liability for California public educational agencies. Members commit to a three-year participation in SELF, but those withdrawing after three years may be entitled to a partial refund five years after withdrawal, under certain conditions. Members may be required to make additional contributions in the event excess liability claims against SELF exceed available resources.

The relationship between the Charter and the JPAs is such that the JPAs are not component units of the Charter for financial reporting purposes. The JPAs are governed by boards consisting of representatives from the member agencies. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the member agencies beyond their representation on the board. Each member pays premiums commensurate with the level of coverage or service requested, and shares surpluses and deficits proportionate to its participation in the JPA. Separately issued financial statements can be requested from each JPA.

CHARTER ACADEMY OF THE REDWOODS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension 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).

The risks of participating in these multi-employer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the Organization chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The Charter has no plans to withdraw from this multi-employer plan.

A. State Teachers' Retirement System

1. Plan Description and Provisions

The Charter contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. As a result of the Public Employee Pension Reform Act of 2013 (PEPRA), changes have been made to the defined benefit pension plan effective January 1, 2013. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law.

The Charter did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

2. Funding Policy

For fiscal year ended June 30, 2020, active plan members hired before January 1, 2013 are required to contribute 10.25% of their creditable compensation, and those hired after are required to contribute 9.205% of their creditable compensation. The Charter is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2020-21. The required employer contribution rate for year 2018/2019 was 18.13% of annual payroll. The contribution requirements of the plan members are established by state statute.

The Charter's contribution to STRS for the year ending June 30, 2020, 2019, and 2018 were \$178,388, \$156,196, and \$136,940 respectively and equal 100% of the required contributions for each year.

CHARTER ACADEMY OF THE REDWOODS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6. EMPLOYEE RETIREMENT SYSTEMS (Continued)

B. California Public Employees' Retirement System

1. Plan Description and Provisions

The Charter 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. As a result of the Public Employee Pension Reform Act of 2013 (PEPRA), changes have been made to the defined benefit pension plan effective January 1, 2013. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. The Charter did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

2. Funding Policy

Active plan members are required to contribute 6.98%. The Charter 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 2018/2019 was 18.06% of annual payroll. The contribution requirements of the plan members are established by State statute.

The Charter's contributions to CalPERS for the year ending June 30, 2020, 2019, and 2018 were \$91,666, \$74,565, and \$64,089 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 (STRS or PERS) must be covered by social security or an alternative plan. The Charter has elected to use Social Security.

D. On Behalf Payment

The State of California makes contributions to STRS on behalf of the Charter. These payments consist of State General Fund contributions to STRS for the year ended June 30, 2020. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures; however, guidance received from the California Department of Education advises local education agencies not to record these amounts in the Annual Financial and Budget Report. These amounts also have not been recorded in these financial statements.

The Charter did not enter into any early retirement incentive agreements during 2019/2020, pursuant to California Education Code, Sections 22714 and 44929, whereby the service credit to eligible employees is increased by two years.

CHARTER ACADEMY OF THE REDWOODS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 7. COMMITMENTS AND CONTINGENCIES

A. Grants

The Charter received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Charter at June 30, 2020.

B. Litigation

As of June 30, 2020 the Charter is not currently involved in any litigation.

C. Commitments

As of June 30, 2020 the Charter had no material commitments outstanding.

NOTE 8. SUBSEQUENT EVENTS

Events that occur after the balance sheet date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the balance sheet date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the balance sheet date, require disclosure in the accompanying notes. Management evaluated the activity of the Charter through December 9, 2020 and concluded that subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

The Coronavirus Disease 2019 (COVID-19) has recently affected global markets, supply chains, employees of companies, and our communities. Specifically, Charter Academy of the Redwoods, COVID-19 may impact various parts of its 2021 operations and financial results. The full impact of COVID-19 is unknown and cannot be reasonably estimated.

SUPPLEMENTARY INFORMATION SECTION

CHARTER ACADEMY OF THE REDWOODS
 COMBINING SCHEDULE OF FINANCIAL POSITION
 FOR THE YEAR ENDED JUNE 30, 2020

	Operating Charters		Total
	Redwood Academy of Ukiah	Accelerated Achievement Academy	
ASSETS			
Cash and Equivalents	\$ 1,404,064	\$ 1,265,981	\$ 2,670,045
Accounts receivable	175,930	205,103	381,033
Prepaid expenses	17,308	14,392	31,700
Total Current Assets	<u>1,597,302</u>	<u>1,485,476</u>	<u>3,082,778</u>
Property and Equipment:			
Depreciable, net of accumulated depreciation	142,039	121,860	263,899
Total Property and Equipment	<u>142,039</u>	<u>121,860</u>	<u>263,899</u>
Total Assets	<u>\$ 1,739,341</u>	<u>\$ 1,607,336</u>	<u>\$ 3,346,677</u>
LIABILITIES			
Accounts payable	\$ 181,612	\$ 174,081	\$ 355,693
Total Liabilities	<u>181,612</u>	<u>174,081</u>	<u>355,693</u>
Total Liabilities	<u>181,612</u>	<u>174,081</u>	<u>355,693</u>
NET ASSETS			
Without Donor Restrictions	<u>1,557,729</u>	<u>1,433,255</u>	<u>2,990,984</u>
Total Liabilities and Net Assets	<u>\$ 1,739,341</u>	<u>\$ 1,607,336</u>	<u>\$ 3,346,677</u>

See accompanying notes to supplementary information.

CHARTER ACADEMY OF THE REDWOODS
 COMBINING SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2020

	Operating Charters		Total
	Redwood Academy of Ukiah	Accelerated Achievement Academy	
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS			
Revenues and Gains:			
State apportionments	\$ 1,026,351	\$ 1,104,693	\$ 2,131,044
In-lieu of property taxes	375,552	363,422	738,974
Federal	67,345	89,522	156,867
Other state	42,991	134,318	177,309
Interest	20,515	20,515	41,030
Fundraising	10,016	-	10,016
Other local	22,987	32,816	55,803
Total Revenues and Gains Without Donor Restrictions	1,565,757	1,745,286	3,311,043
Expenses:			
Certificated salaries	442,401	515,099	957,500
Classified salaries	248,223	339,317	587,540
Employee benefits	328,097	375,895	703,992
Supplies and activities	104,642	76,424	181,066
Contract services and other operating activities	323,864	436,792	760,656
Depreciation	10,497	5,881	16,378
Total Expenses	1,457,724	1,749,408	3,207,132
Increase (Decrease) in Net Assets Without Donor Restrictions	108,033	(4,122)	103,911
Net Assets - Beginning	1,449,696	1,437,377	2,887,073
Net Assets - Ending	<u>\$ 1,557,729</u>	<u>\$ 1,433,255</u>	<u>\$ 2,990,984</u>

See accompanying notes to supplementary information.

CHARTER ACADEMY OF THE REDWOODS
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 FOR THE YEAR ENDED JUNE 30, 2020

Second Period Report				
Certification Number	0A41D0E3			
Redwood Academy of Ukiah	Regular ADA	Revised	Classroom Based ADA	Revised
Grades 7 through 8	46.43	N/A	45.70	N/A
Grades 9 through 12	93.51	N/A	92.44	N/A
Totals	139.94	N/A	138.14	N/A

Annual Report				
Certification Number	E57B772F			
Redwood Academy of Ukiah	Regular ADA	Revised	Classroom Based ADA	Revised
Grades 7 through 8	46.43	N/A	45.70	N/A
Grades 9 through 12	93.51	N/A	92.44	N/A
Totals	139.94	N/A	138.14	N/A

N/A - There were no audit findings which resulted in necessary revisions to attendance.

CHARTER ACADEMY OF THE REDWOODS
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 FOR THE YEAR ENDED JUNE 30, 2020

Second Period Report				
Certification Number	35580325			
Accelerated Achievement Academy	Regular ADA	Revised	Classroom Based ADA	Revised
Grades 4 through 6	44.86	N/A	44.78	N/A
Grades 7 through 8	39.43	N/A	39.28	N/A
Grades 9 through 12	51.13	N/A	50.60	N/A
Totals	135.42	N/A	134.66	N/A

Annual Report				
Certification Number	2183FE90			
Accelerated Achievement Academy	Regular ADA	Revised	Classroom Based ADA	Revised
Grades 4 through 6	44.86	N/A	44.78	N/A
Grades 7 through 8	39.43	N/A	39.28	N/A
Grades 9 through 12	51.13	N/A	50.60	N/A
Totals	135.42	N/A	134.66	N/A

N/A - There were no audit findings which resulted in necessary revisions to attendance.

CHARTER ACADEMY OF THE REDWOODS
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2020

Redwood Academy of Ukiah		Original		COVID-19			
Grade Level	Required Minutes	2019/2020 Annual Minutes	Traditional Number of Instructional Days Offered ¹	2019/2020 Annual Minutes	Approved Deficiency	School Closure Certification Days	Status ²
Grade seven	54,000	66,230	175	48,800	(5,200)	48	In Compliance
Grade eight	54,000	66,230	175	48,800	(5,200)	48	In Compliance
Grade nine	64,800	66,230	175	48,800	(16,000)	48	In Compliance
Grade ten	64,800	66,230	175	48,800	(16,000)	48	In Compliance
Grade eleven	64,800	66,230	175	48,800	(16,000)	48	In Compliance
Grade twelve	64,800	66,230	175	48,800	(16,000)	48	In Compliance

¹ The Charter did not utilize a multitrack calendar during the 2019/2020 year.

² Meets requirements of Senate Bill 98 – Changes to Instructional Time.

CHARTER ACADEMY OF THE REDWOODS
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2020

<u>Accelerated Achievement Academy</u>		<u>Original</u>		<u>COVID-19</u>			
<u>Grade Level</u>	<u>Required Minutes</u>	<u>2019/2020 Annual Minutes</u>	<u>Traditional Number of Instructional Days Offered ¹</u>	<u>2019/2020 Annual Minutes</u>	<u>Approved Deficiency</u>	<u>School Closure Certification Days</u>	<u>Status ²</u>
Grade four	54,000	57,000	175	42,285	(11,715)	48	In Compliance
Grade five	54,000	57,000	175	42,285	(11,715)	48	In Compliance
Grade six	54,000	57,000	175	42,285	(11,715)	48	In Compliance
Grade seven	54,000	66,230	175	48,800	(5,200)	48	In Compliance
Grade eight	54,000	66,230	175	48,800	(5,200)	48	In Compliance
Grade nine	64,800	66,230	175	48,800	(16,000)	48	In Compliance
Grade ten	64,800	66,230	175	48,800	(16,000)	48	In Compliance
Grade eleven	64,800	66,230	175	48,800	(16,000)	48	In Compliance
Grade twelve	64,800	66,230	175	48,800	(16,000)	48	In Compliance

¹ The Charter did not utilize a multitrack calendar during the 2019/2020 year.

² Meets requirements of Senate Bill 98 – Changes to Instructional Time.

CHARTER ACADEMY OF THE REDWOODS
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1. PURPOSE OF SCHEDULES

A. Combining Financial Schedules

These schedules provide detailed information on the Charter's operating sites, Redwood Academy of Ukiah and Accelerated Achievement Academy, by object.

B. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the Charter. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to the Charter. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

C. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Charter School and whether the Charter School complied with corresponding provisions of the Education Code.

D. Reconciliation of Annual Financial Report - Alternative Form with Audited Financial Statements

The annual financial report - alternative form agreed with the audited financial statements. As a result, a schedule reconciling the alternative form to the audited financial statements has not been included in the supplementary information.

OTHER INDEPENDENT AUDITOR'S REPORTS

ROBERTSON & ASSOCIATES, CPAs

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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*

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Charter Academy of the Redwoods
Ukiah, 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 Charter Academy of the Redwoods (Charter), which comprise the statement of financial position as June 30, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 9, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter's internal control over financial reporting (internal control) to determine the 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 the Charter's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter'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 Charter'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 the Charter'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 determination of financial statement amounts. 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 Charter'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 Charter's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robertson & Associates, CPAs

Lakeport, California
December 9, 2020

ROBERTSON & ASSOCIATES, CPAs

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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors
Charter Academy of the Redwoods
Ukiah, California

Compliance

We have audited Charter Academy of the Redwoods (Charter)'s compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, that could have a material effect on each of the Charter's state programs for the year ended June 30, 2020.

Management's Responsibility

Compliance with the applicable compliance requirements is the responsibility of the Charter's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the Charter's compliance with the applicable compliance requirements based on our compliance audit.

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 *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards 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 material effect on the programs identified in the below schedule occurred. An audit includes examining, on a test basis, evidence about the Charter'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. Our audit does not provide a legal determination of the Charter's compliance with those requirements.

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

Description	Procedures Performed
Local Education Agencies Other Than Charter Schools:	
Attendance	Not applicable
Teacher Certification and Misassignments	Not applicable
Kindergarten Continuance	Not applicable
Independent Study	Not applicable
Continuation Education	Not applicable
Instructional Time	Not applicable
Instructional Materials	Not applicable
Ratios 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
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Not applicable
District of Choice	Not applicable
School Districts, County Office of Education and Charter Schools	
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study For Charter Schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Yes

The term "Not Applicable" used above is to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform testing for Non-Classroom-Based Instruction/Independent Study because the ADA was under the level that requires testing.

Opinion on State Programs

In our opinion, the Charter Academy of the Redwoods complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2020.

Robertson & Associates, CPA's

Lakeport, California
December 9, 2020

FINDINGS AND RESPONSES SECTION

CHARTER ACADEMY OF THE REDWOODS
FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020

Financial Statement Findings

There were no findings or questioned costs relative to the financial statement.

Federal Award Findings and Questioned Costs

There were no findings or questioned costs relative to federal awards or programs.

State Award Findings and Questioned Costs

There were no findings or questioned costs relative to state awards or programs.

CHARTER ACADEMY OF THE REDWOODS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation, If Not Implemented</u>
There were no prior year findings.		

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

Revised 1/16/21

Governance		Annual	Daily	Calendar	Stipend
G001	Member, Board of Directors	n/a	n/a	n/a	\$50/meeting
G002	President	n/a	n/a	n/a	\$2400
G003	Secretary	n/a	n/a	n/a	\$1800
G002	Treasurer	n/a	n/a	n/a	\$1800
Management		Annual	Daily	Hourly	Calendar
M001	Co-Ex Dir/Principal	\$ 85,772	\$ 400.81	\$ 50.10	214
M002	Coordinator III: Chief Fiscal Officer	\$ 77,211	\$ 331.38	\$ 41.42	233
M003	Coordinator III: Student/Pers Srvcs (a)	\$ 63,285	\$ 333.07	\$ 41.63	190
M004	Coordinator III: Student/Pers Srvcs (b)	\$ 68,280	\$ 333.07	\$ 41.63	205
Coordinators					
M005	Coordinator II: Technology	\$ 61,960	\$ 281.64	\$ 35.21	220
M006	Coordinator II: Business/Facilities	\$ 62,023	\$ 266.20	\$ 33.27	233
M007	Coordinator I: Operations (a)	\$ 48,507	\$ 208.19	\$ 26.02	233
M008	Coordinator I: Operations (b)	\$ 44,553	\$ 208.19	\$ 26.02	214
M009	Coordinator I: Technology Support	\$ 44,553	\$ 208.19	\$ 26.02	214

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

STEP	DEGREE	ANNUAL	DAILY	HOURLY
Step 1 (1-3 years) CEInt Intern	BA	\$44,638	\$234.94	\$29.37
Step 1 (1-3 years) CEInt Intern	MASTERS	\$45,241	\$238.11	\$29.77
Step 1 (1-3 years) CEInt Intern	DOCTORATE	\$46,146	\$242.87	\$30.36
Teacher	BA	\$51,821	\$272.74	\$34.10
Teacher	MASTERS	\$52,423	\$275.91	\$34.49
Teacher	DOCTORATE	\$53,328	\$280.67	\$35.09
Step 2 (4-6 years)	BA	\$54,825	\$288.56	\$36.07
Step 2 (4-6 years)	MASTERS	\$55,428	\$291.71	\$36.47
Step 2 (4-6 years)	DOCTORATE	\$56,331	\$296.48	\$37.06
Step 3 (7-9 years)	BA	\$57,510	\$302.68	\$37.84
Step 3 (7-9 years)	MASTERS	\$58,111	\$305.85	\$38.24
Step 3 (7-9 years)	DOCTORATE	\$59,015	\$310.61	\$38.83
Step 4 (10-12 years)	BA	\$63,285	\$333.08	\$41.64
Step 4 (10-12 years)	MASTERS	\$63,884	\$336.23	\$42.03
Step 4 (10-12 years)	DOCTORATE	\$64,788	\$340.99	\$42.63
Step 5 (13-15 years)	BA	\$70,589	\$371.52	\$46.44
Step 5 (13-15 years)	MASTERS	\$71,191	\$374.69	\$46.84
Step 5 (13-15 years)	DOCTORATE	\$72,095	\$379.45	\$47.44
Step 6 (16-18 years)	BA	\$73,402	\$386.33	\$48.30
Step 6 (16-18 years)	MASTERS	\$74,006	\$389.51	\$48.69
Step 6 (16-18 years)	DOCTORATE	\$74,910	\$394.26	\$49.29
Step 7 (19 yrs and beyond) add (1% x number of years beyond 18) plus additional for Masters and Doctorate				

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

Contracted/Extra Services

Hourly as needed

CO001 Credentialed Teacher for non-core classes, Independent Study, ELD \$ 29.40

CO002 Credentialed Teacher for non-core class, extra help in person tutorial class during COVID \$58.80

* ISP not to exceed 1.25 hours per student per week unless approved by the principal

Small Group Student Support/Tutoring Hourly wage of staff member doing the extra support services/tutoring for students during distance learning

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

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

Note: any classified staff doing extra help in person tutorial class will receive double normal pay for that class period only.

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

Supplemental Assignments and Achievements

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

Board approved 5/5/20

Revised 8/31/20 added hourly schedule and extra student support position

Revised 1/19/21 added CO002 position and classified extra support position

