

Innovations Academy Board Agenda: 9/15/26 @ 6:00 pm

Meeting location(s)

Innovations Academy 5454 Ruffin Rd San Diego, CA 92123 (in person, meeting room)	636 Hillsborough St, Oakland, CA 94606	Public Remote Access: Access code 1637013 ZOOM LINK Meeting ID 820 3305 1053 Passcode: 5ss14r
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*Members of the public need not state their names when entering the conference call. Call-in number is provided as a convenience to the public.

Agenda

Topic	Minutes
➤ Call to order / roll call	Time / Date Board in Attendance: 1. Other Present: 1.
➤ Approval of current agenda	Vote to approve current agenda - 1st motion - 2nd motion- Vote: Approved by:
CLOSED SESSION- The closed session will address: ● Confidential Student Matter ● legal settlement Under California's Brown Act, closed sessions are allowed for specific reasons to protect sensitive information	
Adjournment of Closed Session Report out of closed session	
Approval of prior month meeting minutes ● Minutes from June 16, 2026	Vote to approve past minutes - 1st motion- 2nd motion- Vote:
Public comments (3 mins per person)	
Teacher Briefing (Maddie S)	
Financial Items (Joshua Hartzell) ACTION ITEMS ● Approval of Unaudited Actuals ● Approval of Prop 28, Arts and Music in Schools Certification	Discussion: Vote to approve Unaudited Actuals 1st motion- 2nd motion- Vote:

As a condition of receipt of these funds, Section 8802 (g) of Education Code requires an LEA to file an annual certification approved by the board. The board will receive information on how funds are used.	Discussion: Vote to approve Prop 28 Certification 1st motion- 2nd motion- Vote:
Finance Committee Report on initial investments	Discussion/Informative
Academic/Instructional Updates - Student Data Report (will include data on enrollment, absenteeism) - Programmatic Information - Literacy Campaign - Limited Technology - In school targeted support with parental involvement	Discussion/Informative
Director Items (Christine) (ACTION)Compliance Items: Authorization for 2026-27 for Nathan Herriges to teach our Environmental Science/Nature Studies Enrichment Class as part of our Explorations Program - Marketing Status Review - Report on Discipline: Suspensions-1	<u>Action Item 1</u> Discussion: Vote to approve Authorization for NH Placement 1st motion- 2nd motion- Vote:
Board Items - Audit Approval of Contract for 26-27 - Mandated Reporter Training for Board Members	Discussion: Vote to approve Audit Contract for 26-27 1st motion- 2nd motion- Vote::
Follow Up Discussion Items From last meeting, Kiran- accurate assessment of SEL skills for children	Discussion/Informative
➤ Next board meeting	

The foregoing minutes were approved by the Board of Directors of Innovations Academy on _____.

Secretary

Please contact Innovations Academy Board @ Board@InnovationsAcademy.org if you require special assistance or a listening device to attend the Board Meeting. Requests must be made 48 hours in advance.

1. TELECONFERENCE MEETINGS. Members of the Board of Directors may participate in teleconference meetings so long as all of the following requirements in the Brown Act are complied with:
 - At a minimum, a quorum of the members of the Board of Directors shall participate in the teleconference meeting from locations within the boundaries of the State of California;
 - All votes taken during a teleconference meeting shall be by roll call;
 - If the Board of Directors elects to use teleconferencing, it shall post agendas at all teleconference locations with each teleconference location being identified in the notice and agenda of the meeting;
 - All locations where a member of the Board of Directors constituting the quorum participates in a meeting via teleconference must be fully accessible to members of the public and shall be listed on the agenda;
 - Members of the public must be able to hear what is said during the meeting and shall be provided with an opportunity to address the Board of Directors directly at each teleconference location; and
 - The agenda shall indicate that members of the public attending a meeting conducted via teleconference need not give their name when entering the conference call.
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Innovations Academy Board Minutes: 6/16/26 @ 6:00 pm

Meeting locations

Innovations Academy 5454 Ruffin Rd San Diego, CA 92123	636 Hillsborough St, Oakland, CA 94606	Public call in number 425-436-6381* Access code 1637013 Zoom Link Meeting ID: Passcode: eN8trC
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*Members of the public need not state their names when entering the conference call. Call-in number is provided as a convenience to the public.

Agenda

Topic	Minutes
➤ Call to order / roll call	Time / Date 6:08 6/16 Board in Attendance: Stephen Rosen (SR), Kiran Simma, Heather Wakefield, Tom Keli'inoi Danielle Strachman(online) Absent:none Other Present: 1. Christine Kuglen (director) 2. Joshua Hartzell (business manager)
➤ Approval of current agenda	Stephen and Christine requested changes be made to the agenda. Stephen requested removal of Item: -Approval for Legal Assistance as needed to Board (Stephen) as it is no longer needed -Board Meeting Service Disruption Policy Required by passage of SB 707- as he stated it was not needed for our situation Christine requested removal of Item: -Estimated Actuals as Joshua preferred to have that on the August agenda -Approval of Prop 28 Arts & Music in Schools to be moved to August agenda Christine requested separation in the agenda of the following items: -Separate handbook approvals so they are done separately -Separate out approvals of LCAP Fed Addendum from LCAP

	A motion was made to approve the current agenda with the all the changes requested was made by TK Second- HW Vote Aye: 5 No: 0 Abstain: 0
Approval of prior month meeting minutes May 5, 2026	Vote: Approval of Past Minutes Motion was made by - Stephen Rosen 2nd motion- Heather Wakefield Vote: Aye: 4 No: 0 Abstain: 1 Danielle She was not at the meeting.
Public comments (3 mins per person)	None
Financial and Operations Report (CSMC) <i>Approval of FY25-26 Estimated Actuals and FY26-27 Preliminary Budget</i>	Action Josh reviewed LCFF funding and discussed super cola that was given this year. 6.78 million revenue in the year. SR asked if the investment policy gets approved and money is brought in, would it be added to the budget. Joshua responded affirmatively. Josh reviewed benefits and salaries and each category of costs. \$27,865 surplus at end of year. This does not include grants, investment income or CYBHI reimbursements. Josh explained cuts in contractors this year due to bringing them on as employees made a difference. Josh informed the board that each student brings 15-16 thousand dollars to the school. Enrollment is important Motion to approve 26-27 Preliminary Budget was made by Stephen Rosen 2nd Kiran Simma Aye: 5 No: 0 Abstain: 0
Approval of FY26-27 EPA Resolution	Joshua presented basic information to the board. EPA is the Education Protection

The voters approved Proposition 30, which established the Education Protection Account (EPA). All temporary tax revenues collected from Proposition 30 over the next seven years for income tax and four years for sales tax, will be collected into the Education Protection Account and distributed to K-12 and Higher Education. Approval of FY26-27 ConApp The Consolidated Application, often called the "ConApp", is a process used by the California Department of Education (CDE) to distribute federal and state categorical funds to county offices, school districts, and direct-funded charter schools in California. Vote It's a way for these entities to apply for and receive funding for various programs, such as Title I, Title II, and Title III, through a single, streamlined application. Approval of Prop 28 Arts & Music in Schools	Account. We use our EPA funds for certificated teachers and benefits. We present each year to board. The estimate this year \$81,700 funds received. As a comparison, in 25-26 \$84,170 TK Asked if this is a recurring revenue. Josh Yes, and it requires this additional approval. Motion to approve the EPA Resolution made by Tom Kel'inoi 2nd Kiran Simma Aye: 5 No: 0 Abstain: 0 Joshua gave information about ConApp which is regarding title funds Title 1-salaries Title II PD title III technology These are also recurring funds that need to be applied for. The ConApp gives permission to do so and approval that we will spend as we said A motion to approve the Conapp application and expenditure was made by Stephen Rosen Second: Kiran Simma Aye: 5 No: 0 Abstain: 0 This item was removed from the agenda
Academic/Instructional (Christine) 26-27 Final LCAP approval inclusive of the following components: - LCFF Budget Overview for Parents - Plan Summary - Engaging Educational Partners - Goals and Actions - Increased or Improved Services for Foster Youth, English Learners, and Low-income students - Action Tables - Instructions The LCAP Federal Addendum	Action 26-27 LCAP Approval Christine reminded the board that last month we reviewed the LCAP at the preliminary meeting. No input was since given and no changes were made since the May meeting. Motion to approve the 26-27 LCAP was made by Kiran Simma Second Heather Wakefield Aye: 5 No: 0 Abstain: 0

The public hearing took place at the May meeting. No new input was received, no new changes were requested. The Local Control Accountability Plan - Local Indicator Informational Report - School Calendar and Instructional Minutes - Declaration of Need (DON) The Declaration of Need (DON) is an annual document required by an employing local education agency as a prerequisite to the issuance of any emergency permit and/or limited assignment permit for that agency. The DON is established by California Code of Regulations §80026.	Approval of the LCAP Federal Addendum was separated out during the approval of the agenda. Christine explained the LCAP federal addendum is a document used to receive federal funding and is required by the Every Student Succeeds Act (ESSA). It outlines how IA will use federal funds to support student achievement and aligns with our LCAP goals. Motion to approve the LCAP Federal Addendum was made by Stephen Rosen Second by Tom Kel'inoi Aye: 5 No: 0 Abstain: 0 Local Indicator Informational Report Christine gave the informational report and explained the origin of the Local Indicators as alternative measurements as part of the dashboard and is a self reflection tool. Christine shared how the gathering of SEL information regarding relationship with staff is challenging to get accurately. Kiran volunteered to receive the info about which questions are required and will be sent the info to generate a questionnaire to see if we can improve data we get from the survey Approval of the attendance calendar and the instructional minutes The motion was made by Kiran Simma Second made by Stephen Rosen Aye: 5 No: 0 Abstain: 0 Christine explained the annual DON requirement to submit waiver requests as needed during the year. Motion was made by Heather Wakefield Second by Kiran Simma Aye: 5 No: 0 Abstain: 0
Finance Committee (Stephen)	Action; Board Investment Policy

Action: Approval of Proposed Board Investment Policy	Background: TK and Stephen are on the Finance committee with an attorney consulting and an investment professional. So, the committee is comprised of four persons. They have met multiple times and they have developed a policy for the board to consider. Stephen and TK shared that a broad approach was taken by the committee, laws were reviewed, an investment advisor reviewed education policy on this prior to constructing the policy. Public institutions have a lot of restrictive measures. This is a very conservative policy due to the nature of public organizations. They took into consideration flexibility and liquidity, looked at other districts and framed it around that. This policy is based on the following objectives: 1) safety of principal 2) liquidity for operational needs 3) return on investment consistent with legal restraints 4) mitigating market and credit risks 5) maintain a 3 month reserve Once approved, the finance committee does not need the board to come back and approve the investments that align with the policy. The committee would bring reports and any investment that would fall outside of the scope of the policy would need approval. The board asked for Joshua's input. Josh shared about other schools that are also investing. Joshua said funds earned would become unrestricted revenue. Motion to approve the investment policy as presented was made by Kiran Simma Second made by Danielle Strachman Aye: 5 No: 0 Abstain: 0
Board Item Informational: Brown Act Booklet per ● Policies (updates, new)	Informational Brown Act Booklet: Christine shared that this packet is required reading for all board members. It is in the board packet and she will also email separately at the end of the meeting to the board.

Action: Approval for Legal Assistance as needed to Board (Stephen) 3 Actions: CalSTRS Form 0765 In 2024 AB 1997 passed aimed at simplifying CalSTRS retirement. It inadvertently impacted charter school administrators. Clean-up legislation authored by McKinnor, Assembly Bill 2519, would ensure charter school administrators are able to retain membership and continue earning benefits. (1) approval of the Certificate of Amendment of Articles of Incorporation; (2) approval of the amendment to Article V, Section 1 of the bylaws; and (3) authorization for an officer of the Corporation to execute	Removed Action: Legal Assistance as needed Action: Approve Certificate of Amendment to Articles of Incorporation Motion: Stephen Rosen Second: Heather Wakefield Aye: 5 No: 0 Abstain: 0 Action: Approve Amendment to the IA Bylaws Motion made by Stephen Rosen Second Kiran Simma Aye: 5 No: 0 Abstain: 0 Action: Authorization to execute and submit Form 0765 to CalSTRS Motion made by Tom Kel'inoi Second: Kiran Simma Aye: 5 No: 0 Abstain: 0
Policy Action: Handbooks: Employee and Family Required updates each year	Action: Approval of 26-27 Approval of handbooks separated out these two at start of meeting Approval of Employee Handbook Christine explained about the red lined handbook. Motion made by Stephen Rosen Second by Heather Wakefield Aye: 5 No: 0 Abstain: 0 Action Family Handbook Christine highlighted the redlined changes regarding music, smart phone/cell phone policy.

Action: Comprehensive School Safety Plan Approved in March, there are some updates that have been required. We also consolidated out plan and removed unnecessary items Action: Staff Student Communication Policy This is a new required policy based on the passage of SB 848 Action: Policy for Smartphone and Electronic Devices on Campus This is an update to our current policy and is also a new state requirement based on the passage of AB 3216 Action: Board Meeting Service Disruption Policy	Motion to approve the 26-27 Family Handbook was made by Stephen Rosen 2nd Heather Wakefield Aye: 5 No: 0 Abstain: 0 Action: Approval of CSSP with updates The CSSP was updated to include recently legislated items and to streamline the policy itself with only items needed for a small charter school. Motion to approve the revised Comprehensive Safety Plan made by Heather Wakefield 2nd Stephen Rosen Aye: 5 No: 0 Abstain: 0 Action: Approval of Staff Student Communication Policy The reason for the policy was discussed. As a small school with younger students it is less relevant than for a high school. It contains the required elements. Motion to approve the Staff Student Communication Policy was made by Heather Wakefield 2nd Danielle Strachman Aye: 5 No: 0 Abstain: 0 Action: Approval of Policy for Smartphone and Electronic Devices on Campus The motion to approve the updated smartphone and electronic devices on campus policy (also in Family Handbook) was made by Tom Kel'inoi 2nd Stephen Rosen Aye: 5 No: 0 Abstain: 0 This item was removed at onset of meeting during agenda approval.
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Required by passage of SB 707	
Next Board Meeting Item Suggestions	August 25th at 6 pm
Adjournment	7:23pm
Next board meeting scheduled	Yes, 8/25/26

The foregoing minutes were approved by the
Board of Directors of Innovations Academy
on _____.

Secretary

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Charter School Certification - July 1, 2025 to June 30, 2026

County: San Diego

Charter Number: 1024

Note: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Name:
Roxanna Travers

Title:
Financial Accounting and Data Support Manager

Telephone:
858-295-6700

Email address:
roxanna.travers@sdcoe.net

For Approving Entity:

Name:
Nadine Creer

Title:
Senior Financial Accountant

Telephone:
619-725-7592

Email address:
ncreer@sandi.net

For Charter School:

Name:
Josh Hartzel

Title:
CSMC - SBM

Telephone:
951-395-4598

Email address:
jhartzel@csmc.com

To the Entity that Approved the Charter School:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☒ **(Selected)** This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Charter School Official:

Signature (Original Signature Required): _____

Date (MM/DD/YYYY): _____

Printed Name: _____

Title: _____

To the County Superintendent of Schools:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☐ (Unselected) This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Authorized Representative of Charter Approving Entity:

Signature (Original Signature Required): _____

Date (MM/DD/YYYY): _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☐ (Unselected) This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

County Superintendent/Designee:

Signature (*Original Signature Required*): _____

Date (MM/DD/YYYY): _____

Alternative Form - July 1, 2025 to June 30, 2026

County: San Diego

Charter Number: 1024

This charter school uses the following basis of accounting: (Select one)

(X) (Selected) Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900–6920, 7438, 9400–9489, 9660–9669, 9796, and 9797)

() (Unselected) Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100–6170, 6200–6700, 7438, 7439, and 9711–9789)

Description	Object Codes	Unrestricted	Restricted	Total
A. Revenues				
1. Local Control Funding Formula (LCFF) Sources	-	-	-	-
State Aid - Current Year	8011	492,368.00	-	492,368.00
Education Protection Account State Aid - Current Year	8012	83,742.00	-	83,742.00
State Aid - Prior Years	8019	11,564.00	-	11,564.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	4,291,209.00	-	4,291,209.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		4,878,883.00	0.00	4,878,883.00
2. Federal Revenues (See note in Section L)	-	-	-	-
Every Student Succeeds Act	8290	-	78,259.00	78,259.00
Special Education - Federal	8181, 8182	-	47,455.52	47,455.52
Child Nutrition - Federal	8220	-	35,717.55	35,717.55
Donated Food Commodities	8221	-		0.00
Other Federal Revenues	8110, 8260–8299	37,100.84		37,100.84
Total, Federal Revenues		37,100.84	161,432.07	198,532.91
3. Other State Revenues (StateRev)	-	-	-	-
Special Education (SE) - State	StateRevSE	-	399,178.00	399,178.00
All Other (AO) State Revenues	StateRevAO	347,088.36	847,484.39	1,194,572.75
Total, Other State Revenues		347,088.36	1,246,662.39	1,593,750.75
4. Other Local Revenues (LocalRev)	-	-	-	-
All Other Local Revenues	LocalRevAO	315,154.13		315,154.13
Total, Local Revenues		315,154.13	0.00	315,154.13
5. Total Revenues		5,578,226.33	1,408,094.46	6,986,320.79
B. Expenditures (See note in Section L)				
1. Certificated Salaries	-	-	-	-
Certificated Teachers' Salaries	1100	1,747,934.57	632,185.65	2,380,120.22
Certificated Pupil Support Salaries	1200	7,625.01	210,606.77	218,231.78

Description	Object Codes	Unrestricted	Restricted	Total
Certificated Supervisors' and Administrators' Salaries	1300	328,139.84		328,139.84
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		2,083,699.42	842,792.42	2,926,491.84
2. Noncertificated Salaries	-	-	-	-
Noncertificated Instructional Salaries	2100	89,657.50	144,923.50	234,581.00
Noncertificated Support Salaries	2200	166,545.17	69,999.87	236,545.04
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400	199,279.57		199,279.57
Other Noncertificated Salaries	2900		10,268.75	10,268.75
Total, Noncertificated Salaries		455,482.24	225,192.12	680,674.36
3. Employee Benefits	-	-	-	-
State Teachers' Retirement System (STRS)	3101–3102	592,941.14	238,511.02	831,452.16
Public Employees' Retirement System (PERS)	3201–3202			0.00
Social Security Taxes (OASDI)/Medicare/Alternative	3301–3302	63,990.33	24,996.96	88,987.29
Health and Welfare Benefits	3401–3402	219,532.73	95,930.06	315,462.79
Unemployment Insurance	3501–3502	8,753.51	4,417.48	13,170.99
Workers' Compensation Insurance	3601–3602	19,754.53	8,049.79	27,804.32
Postemployment Benefits Other Than Pension (OPEB), Allocated	3701–3702			0.00
OPEB, Active Employees	3751–3752			0.00
Other Employee Benefits	3901–3902			0.00
Total, Employee Benefits		904,972.24	371,905.31	1,276,877.55
4. Books and Supplies	-	-	-	-
Approved Textbooks and Core Curricula Materials	4100	3,566.11	17,439.96	21,006.07
Books and Other Reference Materials	4200	2,684.85	8,810.19	11,495.04
Materials and Supplies	4300	43,483.83	27,274.19	70,758.02
Noncapitalized Equipment	4400	46,507.02	34,561.99	81,069.01
Food	4700		87,332.60	87,332.60
Total, Books and Supplies		96,241.81	175,418.93	271,660.74
5. Services and Other Operating Expenditures	-	-	-	-
Subagreements for Services	5100	1,500.00	161,298.00	162,798.00
Travel and Conferences	5200	2,396.16	42,818.32	45,214.48
Dues and Memberships	5300	10,578.63	75.00	10,653.63
Insurance	5400	69,224.99		69,224.99
Operations and Housekeeping Services	5500	213,164.78		213,164.78
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	149,714.70	10,757.32	160,472.02
Transfers of Direct Costs	5700–5799			0.00

Description	Object Codes	Unrestricted	Restricted	Total
Professional/Consulting Services and Operating Expenditures	5800	591,584.37	62,408.80	653,993.17
Communications	5900	25,066.06		25,066.06
Total, Services and Other Operating Expenditures		1,063,229.69	277,357.44	1,340,587.13
6. Capital Outlay (Objects 6100–6170, 6200–6700 modified accrual basis only)	-	-	-	-
Land and Land Improvements	6100–6170	-	-	0.00
Buildings and Improvements of Buildings	6200	-	-	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	0.00
Equipment	6400	-	-	0.00
Equipment Replacement	6500	-	-	0.00
Lease Assets	6600	-	-	0.00
Subscription Assets	6700	-	-	0.00
Depreciation Expense (Accrual basis only)	6900	8,127.16		8,127.16
Amortization Expense - Lease Assets (Accrual basis only)	6910			0.00
Amortization Expense - Subscription Assets (Accrual basis only)	6920			0.00
Total, Capital Outlay		8,127.16	0.00	8,127.16
7. Other Outgo	-	-	-	-
Tuition to Other Schools	7110–7143			0.00
Transfers of Pass-Through Revenues to Other Local Educational Agencies (LEAs)	7211–7213			0.00
Transfers of Apportionments to Other LEAs - Special Education	7221–7223SE	-	1,606.00	1,606.00
Transfers of Apportionments to Other LEAs - All Other	7221–7223AO			0.00
All Other Transfers	7281–7299			0.00
Transfers of Indirect Costs	7300–7399			0.00
Debt Service:	-	-	-	-
Interest	7438			0.00
Principal (For modified accrual basis only)	7439	-	-	0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	1,606.00	1,606.00
8. Total Expenditures		4,611,752.56	1,894,272.22	6,506,024.78
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B8)		966,473.77	(486,177.76)	480,296.01
D. Other Financing Sources/Uses				
1. Other Sources	8930–8979			0.00
2. Less: Other Uses	7630–7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980–8999	(486,177.76)	486,177.76	0.00

Description	Object Codes	Unrestricted	Restricted	Total
4. Total Other Financing Sources/Uses		(486,177.76)	486,177.76	0.00
E. Net Increase (Decrease) in Fund Balance/Net Position (C + D4)		480,296.01	0.00	480,296.01
F. Fund Balance/Net Position				
1. Beginning Fund Balance/Net Position	-	-	-	-
a. As of July 1	9791	4,304,472.77		4,304,472.77
b. Adjustments/Restatements	9793, 9795	1.00		1.00
c. Adjusted Beginning Fund Balance/Net Position		4,304,473.77	0.00	4,304,473.77
2. Ending Fund Balance/Net Position, June 30 (E + F1c)		4,784,769.78	0.00	4,784,769.78
Components of Ending Fund Balance (Modified Accrual Basis only)	-	-	-	-
a. Nonspendable	-	-	-	-
1. Revolving Cash (equals Object 9130)	9711	-	-	0.00
2. Stores (equals Object 9320)	9712	-	-	0.00
3. Prepaid Expenditures (equals Object 9330)	9713	-	-	0.00
4. All Others	9719	-	-	0.00
b. Restricted	9740	-	-	0.00
c. Committed	-	-	-	-
1. Stabilization Arrangements	9750	-	-	0.00
2. Other Commitments	9760	-	-	0.00
d. Assigned	9780	-	-	0.00
e. Unassigned/Unappropriated	-	-	-	-
1. Reserve for Economic Uncertainties	9789	-	-	0.00
2. Unassigned/Unappropriated Amount	9790M	-	-	0.00
3. Components of Ending Net Position (Accrual Basis only)	-	-	-	-
a. Net Investment in Capital Assets	9796	116,279.91		116,279.91
b. Restricted Net Position	9797	-		0.00
c. Unrestricted Net Position	9790A	4,668,489.87	0.00	4,668,489.87
G. Assets				
1. Cash	-	-	-	-
a. In County Treasury	9110	3,882,432.76		3,882,432.76
b. Fair Value Adjustment to Cash in County Treasury	9111	(7,626.05)		(7,626.05)
c. In Banks	9120	492,838.34	597,642.53	1,090,480.87
d. In Revolving Fund	9130			0.00
e. With Fiscal Agent/Trustee	9135			0.00
f. Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	238.70		238.70

Description	Object Codes	Unrestricted	Restricted	Total
4. Due from Grantor Governments	9290	588,665.37		588,665.37
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	62,177.18		62,177.18
7. Other Current Assets	9340			0.00
8. Lease Receivable	9380			0.00
9. Capital Assets (accrual basis only)	9400–9489	174,617.80		174,617.80
10. Total, Assets		5,193,344.10	597,642.53	5,790,986.63
H. Deferred Outflows of Resources				
1. Deferred Outflows of Resources	9490			0.00
2. Total, Deferred Outflows		0.00	0.00	0.00
I. Liabilities				
1. Accounts Payable	9500	135,589.54		135,589.54
2. Due to Grantor Governments	9590	214,647.89		214,647.89
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		597,642.53	597,642.53
5. Long-Term Liabilities (accrual basis only)	9660–9669	58,337.89		58,337.89
6. Total, Liabilities		408,575.32	597,642.53	1,006,217.85
J. Deferred Inflows of Resources				
1. Deferred Inflows of Resources	9690			0.00
2. Total, Deferred Inflows		0.00	0.00	0.00
K. Fund Balance/Net Position				
Ending Fund Balance/Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		4,784,768.78	0.00	4,784,768.78

**L. Federal Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Requirement -
July 1, 2025 to June 30, 2026**

County: San Diego

Charter Number: 1024

Note: If your charter school received federal funding, as reported in Section A2, the following additional information must be provided in order for the CDE to calculate compliance with the Federal ESSA MOE Requirement:

1. Federal Revenue Used for Capital Outlay and Debt Service

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

Federal Program Name (If no amounts, indicate "None")	Capital Outlay (\$)	Debt Service (\$)	Total
a. NONE	0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
Total Federal Revenues Used for Capital Outlay and Debt Service	0.00	0.00	0.00

2. Community Services Expenditures

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

Expenditures	Object Codes	Amount (\$) (Enter "0.00" if none)
a. Certificated Salaries	1000–1999	0.00
b. Noncertificated Salaries	2000–2999	0.00
c. Employee Benefits	3000–3999	0.00
d. Books and Supplies	4000–4999	0.00
e. Services and Other Operating Expenditures	5000–5999	0.00
Total Community Services Expenditures		0.00

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

Date of Presidential Disaster Declaration (MM/DD/YYYY)	Brief Description (If no amounts, indicate "None")	Amount (\$)
a.	NONE	0.00
b.		
c.		
d.		
Total Supplemental Expenditures (Should not be Negative)		0.00

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

Results of this calculation will be used for comparison with 2024–25 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2027–28.

Description	Amount (\$)
a. Total Expenditures (B8)	6,506,024.78
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	198,532.91
c. Subtotal of State & Local Expenditures [a minus b]	6,307,491.87
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920]	8,127.16
f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster	0.00
Total State & Local Expenditures Subject to MOE [c minus d minus e minus f]	6,299,364.71

Proposition 28: Arts and Music in Schools Funding

Annual Certification Requirements

Name: Innovations Academy
CDS Code: 3768338-0118083
Charter School Number: 1024
Allocation Year: 2025-26

As a condition of receipt of funds pursuant to [Chapter 5.1 of Part 6 of Division 1 of Title 1 of the Education Code \(EC\)](#) (Section 8820 et seq.), subdivision (g) of EC Section 8820 requires a local educational agency to annually certify to the following:

(1) Certify that all Arts and Music in Schools funds received in the current fiscal year will be used to provide arts education programs, and that Arts and Music in Schools funds expended in the prior fiscal year were, in fact, used for those purposes, except as provided in paragraph (3). For local educational agencies with an enrollment of 500 or more pupils, the certification shall also ensure that at least 80 percent of funds to be expended will be used to employ certificated or classified employees to provide arts education program instruction and that the remaining funds will be used for training, supplies and materials, and arts educational partnership programs unless waived pursuant to subdivision (h) of EC Section 8820.

(2) Certify that such funds received in the current fiscal year will be used to supplement funding for arts education programs and that funds expended in the prior fiscal year were, in fact, used to supplement arts education programs.

(3) Certify that no more than 1 percent of funds received in the current fiscal year will be used for a local educational agency's administrative expenses to implement this chapter and that funds received in the prior fiscal year were, in fact, used within that limit.

☒ **By checking this box, the submitting local educational agency certifies to meeting the requirements of EC Section 8820(g)(1) through (3), as outlined above.**

Submission Date 3/17/2026 2:48:06 PM

Adoption of Resolutions Authorizing Teacher Services

(Ed Code Sections 44256(b), 44258.2 and 44263)

August 25, 2026

Background:

Annually, school districts and charter schools are required by Education Code to certify that teachers have met legal requirements to be authorized to teach in certain departmentalized subject areas.

Teachers whose credential authorizations cover the subject matter they are teaching are not required to be confirmed through a Board resolution. However, the Education Code does require resolutions for certain teachers as outlined below:

- Education Code 44256(b) resolutions are for teachers whose multiple subject or standard elementary credentials do not authorize the subject they are teaching, but they have a total of 6 upper division units or 12 semester units in the subject to be taught.
- Education Code 44258.2 resolutions are for teachers whose single subject or standard secondary credentials do not authorize the subject they are teaching, but they have a total of 6 upper division units or 12 semester units in that subject.
- Education Code 44263 resolutions are for teachers whose credentials do not cover the subject to be taught, but they have a total of 9 upper division units or 18 semester units in that subject.

The resolutions are to satisfy code requirements for the 2026-27 school year. Attached is a list of teachers who are affected by these resolutions. Adoption of these resolutions authorizes several teachers to instruct departmentalized situations.

Recommendation:

The director recommends adoption of the resolution authorizing teacher assignments under Education Code section 44256(b). This supports Innovations Academy's goal of meeting the legal requirements for all of our teachers as well as providing high-quality instruction to all of our students by well prepared, knowledgeable educators.

Innovations Academy
Board of Directors

Resolution in the matter of partial assignment to a single subject class.

Whereas, Nathan Herriges is the holder of a California Multiple Subject Credential and

Whereas, Nathan Herriges has been assigned for the 2026-27 school year to teach Environmental Science in our Explorations program in grades K-8

Whereas he has completed at least twelve (12) semester units overall or six (6) upper division units of course work in the field of Science/Environmental Science; and

Whereas, he has given his written consent to be assigned to this position;

Now, therefore be it resolved by the Governing Board of Innovations Academy that it hereby authorizes the aforementioned teaching assignment for Nathan Herriges for the 2026-27 school year, pursuant to the provisions of California Education Code Section 44256(b).

The foregoing resolution was adopted by the Governing Board of Innovations Academy in San Diego County at a regular meeting of said Board held on the 25th day of August, by the following vote:

AYES: Members-

NOES: Members-

ABSENT: Members-

Date: 08/25/26

Board Secretary Signature:

Board Item

Nathan Herriges, Environmental Science Teacher, replaced Mary who took a position as the director of Tecolote Nature Center. He holds a Multiple Subject Teaching Credential. He received his BS in Environmental Science.

Under Education Code EC §44256(b)

The holder of a multiple subject teaching credential or a standard elementary credential who either (A) has completed 20 semester hours of coursework or 10 semester hours of upper division or graduate coursework approved by the commission at a regionally accredited institution of higher education in any subject commonly taught in grades 9 and below, or (B) has been verified as having subject matter competence pursuant to paragraph (5) of subdivision (b) of [Section 44259](#) for any subject commonly taught in grades 9 and below, shall be eligible to have that subject appear on the credential as authorization to teach the subject in departmentalized classes in grades 9 and below. The governing board of a school district by resolution may authorize the holder of a multiple subject teaching credential or a standard elementary credential to teach any subject in departmentalized classes to a given class or group of pupils below grade 9, provided that the teacher has completed at least 12 semester units, or 6 upper division or graduate units, of coursework at a regionally accredited institution of higher education in each subject to be taught. The authorization shall be with the teacher's consent. However, the commission, by regulation, may provide that evidence of additional competence is necessary for instruction in particular subjects, including, but not limited to, world languages. The commission may establish and implement alternative requirements for additional authorizations to the multiple subject credential on the basis of specialized needs.

-AB 1858 Drill Policy (trauma-informed practices, no high-intensity simulations, parent/guardian notice and opt-out options, and post-drill supports)

-Data-based school crime assessment

Available subjects, also known as industry sectors, are as follows:

- Agriculture and Natural Resources
- Arts, Media, and Entertainment
- Building and Construction Trades
- Business and Finance
- Education, Child Development, and Family Services
- Energy, Environment, and Utilities
- Engineering and Architecture
- Fashion and Interior Design

Health Science and Medical Technology

Hospitality, Tourism, and Recreation

Information and Communication Technologies

Manufacturing and Product Development

Marketing, Sales, and Service

Public Services

Transportation

Requirements for the Three-Year Preliminary Credential

Individuals must satisfy **all** of the following requirements:

1. Three years of work experience directly related to each industry sector to be named on the credential. One year equals a minimum of 1000 clock hours and the experience may be full-time or part-time, paid or unpaid. See Terms and Definitions for additional information regarding the experience requirement.
2. High school diploma requirement by one of the following methods:
 - a. Possess a high school diploma
 - b. Possess a diploma based on passage of the GED Test
 - c. Possess the foreign equivalent of a high school diploma

3. Verification, signed by the Commission-approved program sponsor, that the applicant has been apprised of the requirements for both the preliminary and clear credentials, including the requirements of the program of personalized preparation.
4. Provide verification of training in cardiopulmonary resuscitation (CPR) that covers infant, child, and adult CPR skills that meets the standards established by the American Heart Association or Red Cross.
5. Completed application ([form 41-4](#)).
6. Completed Live Scan receipt ([41-LS](#)), verifying fingerprints have been taken and fees have been paid, unless fingerprint clearance is already on file with the Commission.
7. Application [processing fee](#).
8. Recommendation by a [Commission-approved CTE program sponsor](#).

Terms and Definitions

Work Experience

Verification of work experience means written confirmation of the applicant's qualifying experience, signed by the applicant's past or present employer(s) on company letterhead that attests to and/or includes **all** of the following:

1. Employer's name, address, and telephone number.
2. The working relationship of the person signing the verification to the applicant.
3. Beginning and ending dates of employment.
4. Complete description of duties.

5. A statement as to whether or not the employment was full-time (If employment was less than full-time, an accounting of the number of hours the applicant was employed is required).

If the applicant was self-employed or if the applicant's experience was avocational, verification shall include a statement, signed by the applicant under penalty of perjury, detailing the information described in 1–5 above, and must be further substantiated, in writing, by other person(s) having first-hand knowledge of the applicant's self-employment or avocation, such as the applicant's accountant, major supplier of goods, or major user of goods or services.

At least one year of the required work experience must be within the last five years, or two years within the last ten years, immediately preceding the issuance of the preliminary credential. 1000 clock hours shall be the minimum required for each year of work experience. Part-time work experience may be cumulated to equate to the required 1000 clock hours of work experience.

Completion of forty-eight (48) semester units of postsecondary vocational training related to the industry sector(s) named on the credential may be substituted for a maximum of two of the three years of required work experience. The course work must be verified by official transcript and may be made on a pro rata basis up to the two-year maximum.

Additionally, one of the following may be used as one year of work experience toward meeting the three years of required experience:

- Possession of an advanced industry certificate related to the industry sector to be named on the preliminary credential, as determined by a Commission-approved CTE program sponsor.
- One year of full-time general education teaching experience providing instructional services in preschool or grades K-12 earned in a public or private school of equivalent status.

An individual must have at least one year of actual work experience to qualify for the three-year preliminary credential.

For more information, visit the [Professional Preparation Programs](#) or the [Commission's](#) website.

**Grøw
Schools**

Innovations Academy

Monthly Campaign Report - August 2026



Monthly Summary



Google conversions increased 13.8% MoM, generating 34 leads and an above average click-through rate (CTR) of 5.09%. YoY conversions continue to strengthen.



Meta leads increased by 50%, driving almost 6K impressions and contributing 6 conversion leads this month.



Next steps: Continue scaling the strongest Google and Meta campaigns while monitoring lead quality and efficiency.

Google Ads

Search + Performance Max (PMAX)



Google Ads capture families actively searching for schools

- Brand campaigns target people who already know the school
- Non-brand and PMAX campaigns reach families searching for schools in the area

Funnel stage

- Engagement → Conversion

Benchmarks (Education Industry)

- Average CTR: 3.78%
- Average Conv. Rate: 3.29%

Google Ads Performance

Impressions 14.52K	Clicks 739	CTR 5.09%	Calls 11	Form Submission 23
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Performance by Keywords

Keywords	Clicks 2 ▾	CTR	Conversions 1 ▾
innovationsacademy.org	130	32.91%	6
schools in san diego	30	4.59%	4
innovation charter school sa...	65	29.55%	3
san diego schools	17	2.26%	3
innovation academy	55	21.32%	2
good charter schools	18	5.66%	1
california charter schools	11	3.62%	1
charter schools san diego	10	8.77%	1
school near me	21	2.51%	0
best schools in san diego ca	5	5%	0

Performance Insights

- Innovations brand terms delivered the highest CTR (33%) and the most conversions (6)
- ‘schools in san diego’ nonbrand term drove the second highest conversions (4) despite fewer clicks and a lower CTR (4.59%)

Top Performing Search Ads



This is a search ad for Innovations Academy. It features the school's logo and website URL at the top. The headline reads "Nurturing curiosity, every day - K-8 enrollment still open". The body text describes the school as an award-winning K-8 charter school with hands-on, inquiry-based learning, and lists courses like STEM, Performing Arts, and Visual and Media Arts. Below the text are four buttons: "Our Team", "Contact Us", "Admissions", and "Programs". At the bottom, there is a phone icon with the number (858) 271-1414 and a location pin icon with the address San Diego - 5454 Ruffin Rd.

Innovations Academy
www.innovationsacademy.org/enrollment-open

Nurturing curiosity, every day - K-8 enrollment still open

Award-winning K-8 charter school with hands-on, inquiry-based learning. Enrolling now. Inquiry-based projects, empowering creativity, kindness, and critical thinking. Courses: STEM, Performing Arts, Visual and Media Arts, Environmental Science, ST Math,...

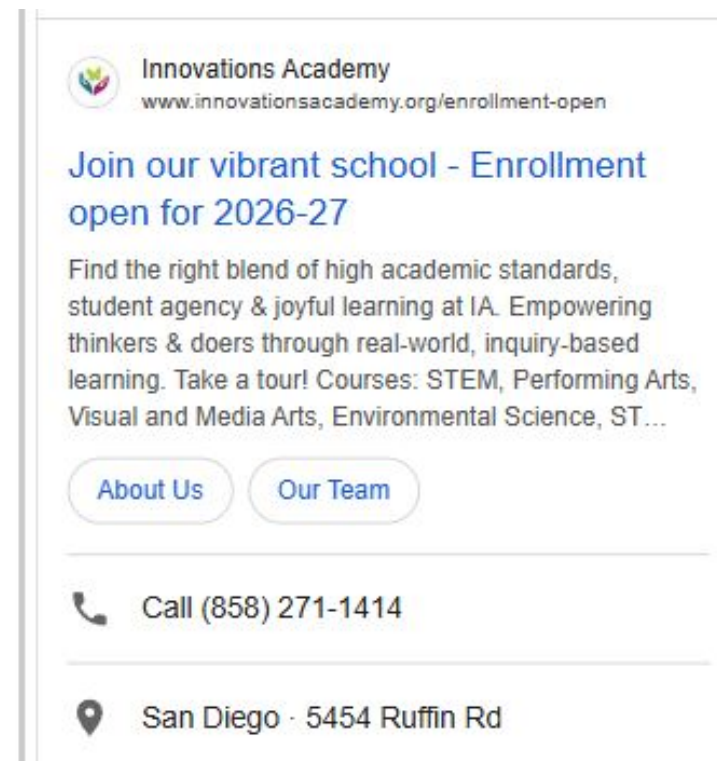
[Our Team](#) [Contact Us](#) [Admissions](#) [Programs](#)

Call (858) 271-1414

San Diego - 5454 Ruffin Rd

Campaign: Search, Brand

- 11 Convs (forms)
- 27.7% CTR
- 251 Clicks



This is a search ad for Innovations Academy. It features the school's logo and website URL at the top. The headline reads "Join our vibrant school - Enrollment open for 2026-27". The body text describes the school as offering a blend of high academic standards, student agency, and joyful learning, and lists courses like STEM, Performing Arts, and Visual and Media Arts. Below the text are two buttons: "About Us" and "Our Team". At the bottom, there is a phone icon with the number (858) 271-1414 and a location pin icon with the address San Diego - 5454 Ruffin Rd.

Innovations Academy
www.innovationsacademy.org/enrollment-open

Join our vibrant school - Enrollment open for 2026-27

Find the right blend of high academic standards, student agency & joyful learning at IA. Empowering thinkers & doers through real-world, inquiry-based learning. Take a tour! Courses: STEM, Performing Arts, Visual and Media Arts, Environmental Science, ST...

[About Us](#) [Our Team](#)

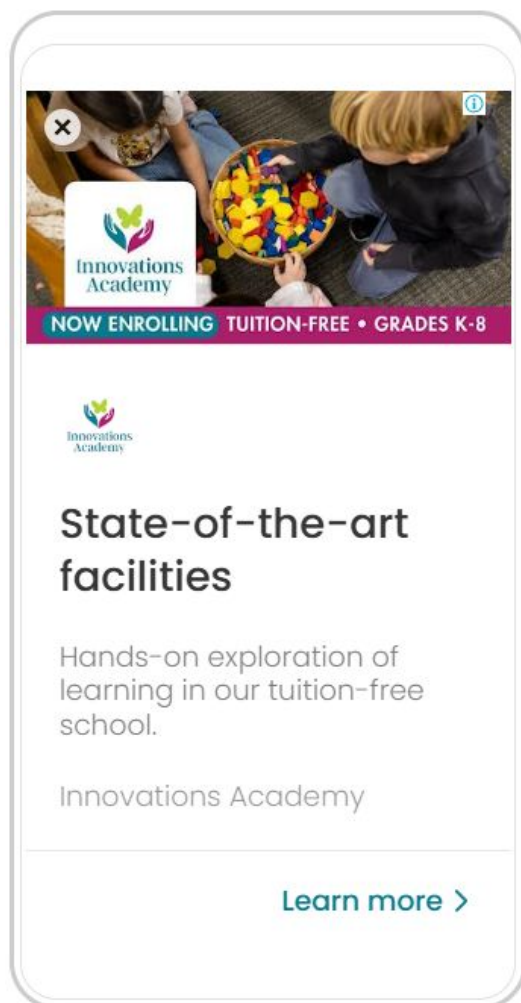
Call (858) 271-1414

San Diego - 5454 Ruffin Rd

Campaign: Search, Nonbrand, San Diego

- 8 Convs
- 3.4% CTR
- 91 Clicks

Top Performing PMAx Ads



Campaign: Nonbrand - General

- 17 Conversions
- 3.64% CTR
- 244 Clicks

Meta Ads

Facebook + Instagram



Meta Ads reach families who may not be searching yet

- Puts the school in front of targeted audiences in the right areas
- Best for building awareness and staying top of mind

Funnel stage

- Awareness → Engagement

Benchmarks

- Average CTR: 0.73% (Education Industry)
- Lead volume typically lower than Google
- Focus on reach + lead quality

Meta Ads Performance

Impressions

5.61K

Clicks

310

Reach

1,947

Leads

6

Top Performing Meta Ad

- 6 Conversions
- 5.52% CTR
- 310 Clicks



Innovations Academy Charter School, San Diego C...

Sponsored · 🌐

Spark curiosity, creativity and confidence at Innovations Academy. Top tuition-free K-8 charter school in San Diego. Foster a love for learning through hands-on, project-based education and enjoy hearing all of their stories from each school day.



INNOVATIONSACADEMY.ORG

Hands-on learning every day

Come in for a tour and join our exceptional school

[Learn more](#)



Innovations Academy

Proposal for Independent Audit Services

<https://whkcpa.com>



Title Page

RFP Subject: Independent Audit Services

Firm Name: Wilkinson Hadley King & Co. LLP

Firm Addresses: 218 W. Douglas Ave.
El Cajon, California 92020

Website: www.whkcpa.com

Firm Contact Person: Aubrey W. Mann, CPA

Bid Contact Phone: (619) 447-6700

Bid Contact Email: amann@whkcpa.com

Date Submitted: August 24, 2026

Proposal is effective for 60 days.



BRIAN K. HADLEY, CPA
AUBREY W. MANN, CPA
KEVIN A. SPROUL, CPA

August 24, 2026

Innovations Academy
Attn: Christine Kuglen

We are pleased to have this opportunity to present you with a proposal for independent audit services. As a firm with extensive experience auditing California school districts, charter schools and JPAs, we understand the requirements of this engagement for Innovations Academy (the School) and the importance of providing the School with reports by the required deadlines. We are confident we can meet the needs of the School as outlined in the RFP

Our firm specializes in California Local Education Agencies (LEA), with 85% of our time devoted to California LEA's performing the following services:

- Financial Audits
- State Compliance Audits
- Federal Compliance Audits
- Proposition 39 Bond Performance Audits
- Proposition 51 Performance Audits
- Internal Control Evaluations
- Fraud Investigations
- Consulting Services

I am authorized to execute and negotiate this contract on behalf of Wilkinson Hadley King & Co. LLP. Should you have any questions concerning our proposal or you need any additional information, please contact me at (619) 447-6700 or amann@whllp.com.

Sincerely,

A handwritten signature in blue ink that reads 'Aubrey W. Mann, CPA'.

Aubrey W. Mann, CPA
Managing Partner

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Proposer Profile

Proposed Team Composition

We propose the following audit team composition:

Engagement Partner:	Aubrey Mann, CPA
Engagement Team Members:	Alec Baker, CPA
	Angelo Garcia
	Breelynn Saucedo
	Jessica Smith
	Noah Reyes
Engagement Admin. Assistant:	Donna Arps

There are occasions where scheduling conflicts require us to move staff accountants around with our established audit teams. We can confirm and commit to maintaining identified personnel in key positions for your audit.

Aubrey W. Mann will be overseeing technical aspects of the audit and ensuring support to the School for implementation of FASB pronouncements and other areas as needed. She is available throughout the year and can be contacted to support the School. She will perform any additional work needed by the School, such as OPSC performance audits as they arise.

Proposed Team Qualifications

Aubrey W. Mann
Certified Public Accountant

Engagement Partner
CA License #95713

Master of Business Administration – Finance
Bachelor of Science – Accounting

Washington State University
Southern Utah University

- 22+ years of experience, specializing in California Local Education Agencies
- Has been engagement partner on 500+ California LEA Audits, and Proposition 39 Bond Financial & Performance Audits.
- Member of CalCPA Governmental Accounting & Auditing Committee
- Member of the California State Controller’s Office Audit Guide Committee for LEA Audits
- Expert in Governmental Accounting
- Expert in California Local Education Agencies
- Expert in Proposition 39 and Proposition 51

Staff Accountant Required Qualifications:

- Bachelor’s Degree in Accounting from an accredited university
- Certified Public Accountant (CPA) candidate with intent to take CPA exam
- Excellent written and verbal communication skills
- Minimum 80 hours of training in the following subject areas:
 - California State Compliance
 - Single Audit
 - Governmental Accounting
 - Internal Controls
 - Audit Quality

Donna Arps**Administrative Assistant**

- Assisted the firm with audits for more than 15 years performing the following duties:
 - Scheduling
 - Sending out communications, including engagement letters
 - Typing audit reports
 - Submitting audit reports to California State Controller's Office and California Department of Education.
- Excellent written and verbal communication skills

Similar Services Provided

With California LEA's as our primary focus, we have performed hundreds of engagements of similar services as those requested in the RFP. Below is a table showing services engaged for the 2022-23, 2023-24 & 2024-25 fiscal years:

Number of Engagements for California LEA's	2022-23	2023-24	2024-25
Financial & Compliance Audit	115	129	135
Proposition 39 Bond Performance Audit	29	27	30
OPSC Project Performance Audit	15	26	25

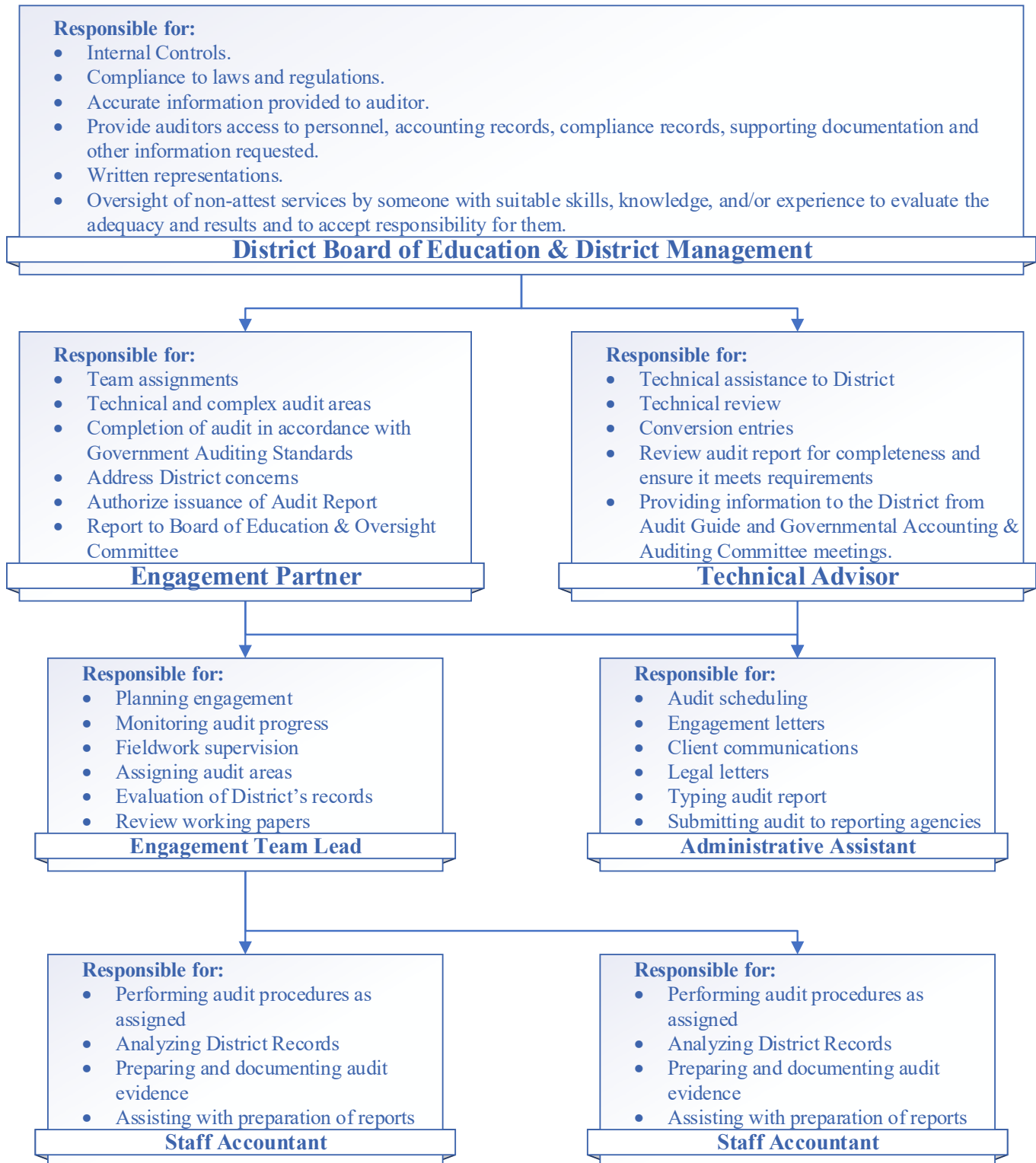
Approach to the Scope of Work**Services to be Performed**

We propose to provide the following services to Innovations Academy:

1. Audit of the financial statements for Innovations Academy, inclusive of reporting on state compliance as outlined in the RFP and inclusive of all School operations.
 - a. Preparation of financial statements and note disclosures.
 - b. Submit audit report to the California State Controller's Office and California Department of Education.
2. Tax Return Preparation for Innovations Academy
 - a. Federal Form 990 with all applicable schedules.
 - b. California Form 199 with all applicable schedules.

Some items as noted are considered non-attest services. The School will be responsible to assign someone with suitable skills, knowledge, and experience to oversee, review, and accept responsibility for the results of all non-attest services.

Proposed Organizational Structure and Functional Roles



Firm's Approach to Scope of Work

Once we receive the Notice of Intent to Award a Contract and complete contract negotiations we will begin working with the School to establish a process and timeline that will meet the School's needs. Our approach will occur in the following stages:

Audit Planning (January/February)

- Preparation of engagement letters by our team and sent to the School for signatures.
- Scheduling dates for interviews, interim audit field work, fall audit field work, and bond audit field work.
- Engaging in communications with predecessor auditors.
- Gaining an understanding of the School's internal control structure through interviews over Microsoft Teams or Zoom.
- Identifying risks based on internal control structure, industry, and other factors such as risk areas identified by the California Department of Education.
- Designing an audit plan, inclusive of audit timing and procedures that is responsive to risks identified.

Interim Audit Testing (March/April/May/June)

- A list of deliverables from the School will be provided to the School by March 1st once the final *Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide) is published by the Education Audit Appeals Panel. The list will include items to upload for auditors to make selections ahead of planned field work. This is done so the School can have time prior to our arrival to pull supporting documents.
- School sites will be selected for attendance testing, after school education and safety program testing, and associated student body testing. The audit guide requires 20% of all school sites and all grade levels to be tested annually. We will make selections consistent with the requirements of the Audit Guide.
- Selections that can be made prior to our arrival at the School will be provided to you 1-2 weeks before scheduled field work dates. We will make every effort to select sooner if the lists are available to us for selection sooner.
- Primary focus will be state compliance and testing of internal controls.
- If enough information is available we will make a preliminary selection of federal programs requiring testing and perform some of the required testing for federal compliance. Final program determination will be completed after the books are closed and we know how much was expended in federal awards.
- An interview will be held after completion of interim audit to discuss results of tests performed.

Final Audit Testing (September/October/November)

- A list of deliverables from the School will be provided to the School by July 1st. The list will include items to upload for auditors to make selections ahead of planned field work. We do not expect anything to be uploaded prior to closing of the School's books as many of the items will need to agree with final amounts recorded by the School.
- Some parts of this audit period will be completed from our office, such as testing of LCFF Revenue, testing of federal and state categorical revenues, preparing debt schedules for existing debt, and other items that we have information for.
- Selections that can be made prior to our arrival at the School will be provided to you 1-2 weeks before scheduled field work dates. We will make every effort to select sooner if the lists are available to us for selection sooner.
- We will finish any state and federal compliance needed for the audit at this time.
- Primary focus will be testing the financial statements.
- An interview will be held after completion of fall audit to discuss results of tests performed.

Audit Report Writing & Review

- Once testing is complete, we will prepare an audit report draft for your review and approval.
- Our preference is to complete the audit draft before November 1st to ensure you have sufficient time to review the report prior to the need to focus on 1st Interim. This will be dependent on when the audit is scheduled and whether there are any open items after our fall on site testing dates.
- If there are any audit findings, the School will be given an opportunity to clear any items that we may not have received all of the information for. If there is still an audit finding after this date, we will provide a copy to the School for a written response to be included in the audit report. A letter on your letterhead indicating that the responses were written by the School will be requested to be included in the audit report.
- This portion of the audit will be done remotely from our office.
- If the School would like to have a Microsoft Teams or Zoom meeting to discuss the draft, we will schedule a time to do so with the School.
- The Audit Report will be completed and submitted to the California State Controller's Office and California Department of Education by January 31st.

Value Added Services

The following is a list of value added services we provide to our audit clients:

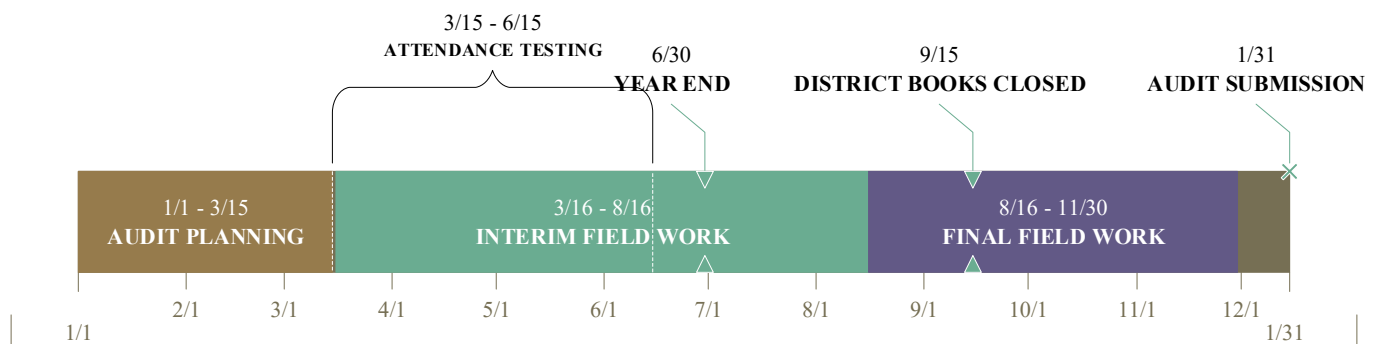
- **Technical Consulting:** Throughout the year you may find that you need us to consult on matters that may impact the audit or the School. Examples include reviewing new policies and procedures based on new areas of compliance, implementing new FASB pronouncements, or other questions that may come up throughout the year. We are available to you throughout the year for this purpose.
- **Training for School Employees:** We have established trainings throughout the 2026 year for which all of our clients are invited for no additional charge. These trainings cover areas such as attendance, associated student body accounting, technical topics in GASB/FASB, etc. The meetings last approximately 1 - 2 hours and are held via Microsoft Teams and recorded so anyone who cannot attend the live session can review the recording at their convenience.
- **Pre-Audit Workshop:** We will provide a web-based pre-audit workshop in July to discuss any items that will be impacting the upcoming audit, any implementation guidelines for new GASB pronouncements, any new compliance areas, and what to prepare for in the upcoming audit.

Meeting Deadlines

With California LEA audits as our primary focus, we have established timelines that allow us to manage complex, long-term audit projects and meet all statutory deadlines. We utilize project management software to ensure the audit team remains on task throughout the year. We find the key to meeting deadlines and providing deliverables timely is communication and organization. Your engagement manager will communicate with you frequently throughout the year as we prepare for each phase of the audit.

There have been occasions where Charter School's have needed extensions of time for their audit due to emergencies or other circumstances that warrant an extension. We have worked with those clients to ensure that the audits are still completed timely.

Below is a timeline of different phases of the audit process:



Relevant Experience

Similar Services Provided

The partners of the firm have collectively more than 50 years of experience in auditing California school districts, charter schools, governmental agencies, and nonprofit organizations. Managers and staff have collectively more than 35 years of experience in auditing public entities and nonprofit organizations. Below is a summary of our firm's auditing experience during the past year:

Audits of K-12 School Districts	60
Audits of Charter Schools	71
Audits of County Offices of Education	4
Audits of Proposition 39 General Obligation Bonds	30
Audits under Proposition 51 for SFP Projects	25
Audits of Other Governmental or Nonprofit Organizations	18
Total Audits Performed	<u>208</u>

Our firm has been engaged to work with California LEAs of all sizes. We currently audit the largest elementary school district in the state along with a number of other large LEAs. In addition, we serve LEAs with unique structures that add a level of complexity without adding size. In contrast we also audit a number of small entities that have their own level of complexity and needs.

While every audit is unique, the breadth of our experience ensure that we can provide the School with the expertise and understanding needed for an effective and efficient engagement.

Familiarity to California School Accounting

With our experience auditing California LEAs we are familiar with accounting and ERP systems utilized by California LEAs. In addition, we are knowledgeable about all of the following:

- Standardized Account Code Structure (SACS)
- California School Accounting Manual (CSAM)
- Required Due Dates for the audit, and the submission process at both federal and state level
- SACS Reporting Software
- State Compliance Requirements specific to California LEAs
- Federal Compliance Requirements specific to Schools

AICPA Governmental Audit Quality Center Membership



Wilkinson Hadley King & Co. LLP are members of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center, which is committed to the highest standards of quality in governmental audits.

As a national community of CPA firms, these memberships provide access to best practices and tools that help ensure the quality of governmental audits while providing the up-to-date information needed to serve the School during this engagement.

Charter School Engagements Past 5 Years

Within the past five years we have provided services to the following charter schools:

Albert Einstein Charter Schools	Integrity Charter School
Altus Charter Schools San Diego (2)	Intellectual Virtues Academy
Altus Charter Schools Southern California (6)	Invictus Leadership Academy
America's Finest Charter School	Ivy Bound Academy of Math, Science & Technology
Ararat	Kavod Elementary Charter School
Aveson Charter School	Kings Valley Academy II
Ballington Academy of Arts & Science (2)	Leonardo DaVinci Health Sciences
Barona Indian Charter School	MAAC Charter School
Baypoint Preparatory Academy	Marconi Learning Academy
Belle Mente Montessori Academy	McGill Charter School
Blue Ridge Academy (Inspire Charter School Kern)	Mission Academy
Cabrillo Point Academy (Inspire Charter School South)	Mission View Public Charter
Champs Charter High School	Mission Vista Academy
CHYBA Charter School	Montague Charter Academy for Arts & Sciences
City Heights Prep	Museum School
Clayton Valley Charter School	New Designs (2)
Community School for Creative Education	O'Farrell Charter Schools (2)
Contra Costa School of Performing Arts	Orange County Innovation High School
Crescent Valley Public Charter School II	Pacific Coast Academy (Formerly Learning Latitudes)
Crescent View South II Public Charter	Paseo Grande
Crescent View West Charter School	River Valley Charter High School
Darnall Charter School	San Diego Cooperative
Desert Sands Public Charter, Inc.	San Diego County Innovations High School
Diego Hills Central Public Charter School	San Diego Mission Academy
Diego Valley East Public Charter	San Diego Virtual
Empower Charter	Sierra Academy
Golden Valley Charter School for Educational Renewal	Sierra Foothills
Granada Hills Charter High School	Steele Canyon High School
Guajome Schools	The Heights
Harriet Tubman Village School	Trillium Charter
Helix Charter High School	Vista Norte Charter
Holly Drive	Vista Real Charter School
Iftin Charter School	Yosemite Valley CS (Inspire Charter School Central)
Innovations	

In addition, we have provided services to school districts, county offices of education, JPAs, education foundations, water districts, and other not-for-profit organizations.

If you would like contact information for any of the Charter Schools we have worked with to contact as references please let us know, we would be happy to provide contact information to you.

Additional Information

Litigation, Arbitration, Disciplinary Action, Regulatory Investigations, or Terminated Contracts

We can confirm that neither the firm nor any partner or employee of the firm have any of the following:

- Actual or pending litigation or arbitration in relation to the provision of audit services whether as a plaintiff or a defendant.
- Actual or pending litigation or arbitration in relation to professional misconduct, bad faith or any acts of moral turpitude, discrimination, or sexual abuse and/or misconduct.
- Actual or pending disciplinary action and/or investigation by any regulatory agencies or professional organization.
- Contracts terminated for convenience or default in the most recent five (5) years.

Assurances

We attest that our firm will meet all requirements for Independent Audit Services, including the following:

- Wilkinson Hadley King & Co. LLP is a properly licensed certified public accounting firm in California. In addition, all key professional staff assigned to this audit will be properly, licensed certified public accountants.
- Wilkinson Hadley King & Co. LLP meets the independence requirements of *Government Auditing Standards* and those of the AICPA Code of Conduct. We have established the proper procedures to query our employees and have determined that there are no independence issues that would prevent us from issuing an opinion of the School's financial statements.
- Wilkinson Hadley King & Co. LLP has no record of substandard work.
- Wilkinson Hadley King & Co. LLP agrees to the primary purpose of the audit as outlined in Education Code 41020. No extended services will be performed under this contract unless authorized by the School. Any such additional work will be discussed with the School in advance and the existing agreement with the School will be amended to reflect the change in services.
- In accordance with auditing standards and other applicable guidelines and regulations, Wilkinson Hadley King & Co. LLP will select the procedures necessary to test compliance and disclose noncompliance with specified laws, regulations and contracts.
- Wilkinson Hadley King & Co. LLP is committed to customer service and will work with the School to ensure all expectations are met for the engagements.

Peer Review

Wilkinson Hadley King & Co. LLP firm works hard to ensure all audits by the firm are completed based on the highest standards as outlined in *Generally Accepted Government Auditing Standards*.

Our firm participates in the American Institute of Public Accountants (AICPA) Peer Review Program which evaluates the firm's system of quality control. Our most recent peer review was completed for the year ended December 31, 2023 in which our firm received a score of "Pass", which is the best score that can be received in a peer review.

A copy of the peer review report has been provided on the following page. As our firm received a rating of pass, no deficiencies were noted for the review of the year ended December 31, 2023. The review included review of LEA specific engagements.

Poulsen VanLeuven & Catmull PA

Certified Public Accountants

Members of the American Institute of CPA's
and the Idaho Society of CPA's
Jeffrey D. Poulsen, CPA
Darren B. VanLeuven, CPA
Jacob H. Catmull, CPA

Report on the Firm's System of Quality Control

July 31, 2024

To the Owners of
Wilkinson Hadley King & Co LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Wilkinson Hadley King & Co LLP (the firm) in effect for the year ended December 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Wilkinson Hadley King & Co LLP in effect for the year ended December 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Wilkinson Hadley King & Co LLP has received a peer review rating of *pass*.

Poulsen, VanLeuven & Catmull
Poulsen, VanLeuven & Catmull P.A.

Fee Proposal

The following represents our proposal for the audit fees for Innovations Academy. Our proposed fees are all-inclusive for the engagements. The proposed fees are:

Description	2026-27
Financial & State Compliance Audit	\$ 14,300
Information Returns	\$ 1,750

Additional fees will apply if there are significant changes to the scope of the audit. Examples of items that would result in additional fees are:

- Addition of significant programs
- Significant delays in receipt of audit requested documentation
- Receipt of Grant Funds from OPSC for additional projects
- New bond measures requiring performance audit

The following represents our firm's billing rates for any additional accounting or audit work that may be requested by the School for 2026-27. We will not engage any services outside of the annual audit without permission from you. The following represents our hourly rate for additional services:

Classification	Rate
Partner	\$295
Manager	\$265
Senior Accountant	\$215
Staff Accountant	\$185
Clerical	\$85

*Hourly rates may be updated annually based on increases in costs to do business each year.

**CONTRACT FOR ANNUAL AUDIT OF
K-12 CHARTER SCHOOL
(One Year Contract)**

INNOVATIONS ACADEMY

This contract entered into this 24th day of August, 2026 between INNOVATIONS ACADEMY of San Diego, California, hereinafter called the School and Wilkinson Hadley King & Co. LLP hereinafter called the Accountant, witnesses that the parties hereto do mutually agree as follows:

Article 1. EMPLOYMENT OF ACCOUNTANT: The School, pursuant to Chapter 3 (commencing with Section 14500), Part 9, Division 1, Title 1, and Article 2 (commencing with Section 41020), Chapter 1, Part 24, Division 3, Title 2 of the Education Code of the State of California, hereby employs the Accountant to perform the necessary professional services, including but not limited to, those hereinafter set forth in connection with an audit of all funds and of the books and accounts of the School.

Article 2. SCOPE OF AUDIT: The audit shall include all funds of the School including the student body and cafeteria funds and accounts, and any other funds under the control or jurisdiction of the School.

Article 3. AUDIT PERIOD: The audit shall cover the period of the 2026-27 school year, to wit, the period commencing July 1, 2026, and ending June 30, 2027.

Article 4. VERIFICATION OF PRIOR YEAR'S FUNDS BALANCES: The audit shall include a verification of fund balances at the beginning of the audit period, provided there has been a responsible audit for the year prior to commencement of the audit period, from which such verification can be made; otherwise such verification may be excluded at the discretion of the School.

Article 5. AUDIT PROCEDURES: The audit shall be performed in accordance with general accounting office standards for financial and compliance audits, and shall include, to the extent applicable, the audit procedures recommended by the Education Audit Appeals Panel, as detailed in the most recent publication entitled *Guide for Audits of California K-12 Local Education Agencies and State Reporting* (Audit Guide). The Accountant shall provide the State Controller access to audit working papers to permit the Controller to complete a review upon request pursuant to Education Code Section 14504.

Article 6. FORM AND CONTENTS OF REPORT: The form and contents of the audit report shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State Controller under Section 41020 of the Education Code.

Article 7. EXTRA WORK AND SERVICES: In the event that circumstances disclosed by the audit indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the Accountant shall at once notify the School in writing of the fact, together with a written estimate of the additional work and services required and the estimated cost thereof. In the event the School authorizes and approves the performance of such extra work and services, it shall so notify the Accountant in writing. No claims of the Accountant for extra work or services shall be allowed or paid without such written consent and approval of the School first having been so obtained before such extra work and services are entered upon or undertaken.

Article 8. COMMENCEMENT OF WORK: Work by the Accountant under this contract shall commence January 1, 2027, or as soon thereafter as the School may deem practicable and feasible.

Article 9. COMPLETION AND DELIVERY OF REPORT: The audit report shall be completed and delivered to the School not later than statutory deadlines as defined in Education Code Section 41020. The Accountant will furnish the School an electronic copy of the audit report and shall provide one electronic copy to each of the following: County Superintendent of Schools, State Department of Education, State Controller's office. Printed and Bound copies may be requested by the School for an extra cost.

Article 10. THE ACCOUNTANT FEES: The School agrees to pay and the Accountant agrees to accept for performance of all services rendered herein, exclusive of extra work and services, a fee in the sum of, not to exceed amounts notated below. It is understood and agreed that said fee is a maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of entering into this contract. The cost estimates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined.

Description	2026-27
Financial & State Compliance Audit	\$ 14,300
Information Returns	\$ 1,750

Additional fees may apply if there are significant changes to the scope of the audit. Examples of items that could result in additional fees are:

- Transition from low risk federal auditee to high risk federal auditee
- Addition of significant programs
- Significant delays in receipt of audit requested documentation
- Significant audit adjusting journal entries required to accurately reflect financial information
- Receipt of Grant Funds from OPSC for additional projects, separate engagements
- New bond measures requiring performance audit, separate engagement

Extra work and services duly ordered and approved as herein above provided and duly performed shall be computed and paid for at the rates below.

Classification	Rate
Partner	\$ 295
Manager	\$ 265
Senior Accountant	\$ 215
Staff Accountant	\$ 185
Clerical	\$ 85

Article 11. PAYMENT: Payment of the fee, including extra work and services, shall be made in progress payments as work is completed. The Accountant shall furnish the School on demand an itemized statement of the audit costs, if requested. Consistent with the retention requirements, final billing will occur once the conditions of the Education Code Section 14505 have been met and payment on that final billing is expected within 30 days of receipt of the final billing. The Accountant may suspend work if the account becomes more than 30 days past due.

Article 12. TERMINATION: The School hereby reserves the right to terminate this contract at any time. In the event of such termination, the Accountant shall be paid the reasonable value of all services rendered up to the date of such termination as may be determined by the School, and the Accountant hereby expressly waives any and all claims for damages or compensation arising under this contract, except as set forth herein, in the event of such termination. Additionally, this contract shall become null and void if the audit firm or individual is declared ineligible to perform LEA audits pursuant to Education Code Section 41020.5.

Article 13. ASSOCIATES: The Accountant shall have the option, with the written consent of the School, to associate with them and at their expense accountants or other qualified persons to render services in connection with the work, and to delegate to them such duties as they may delegate without relieving themselves from administrative or other responsibility under this contract. Some audit work may be performed by non certified partners of the firm.

Article 14. SUCCESSORS AND ASSIGNS: All terms, conditions, and provisions hereof shall inure to and shall bind the parties hereto, their, and each of their respective heirs, executors, administrators, successors, and assigns.

Except as provided above, the Accountant shall not sublet, assign, or transfer their interest in this contract without the written consent of the School.

Article 15. Workers' Compensation: We are aware of the provisions of Section 3700 of the Labor Code that requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that Code, and we will comply with such provisions before commencing the performance of the work of the contract.

Article 16. INSTRUCTIONS TO PROCEED: The Accountant is not to proceed with performance of any services under this contract without first securing written authorization from the School to do so.

IN WITNESS WHEREOF, we have hereunto set our hands the day and year first above written.

Wilkinson Hadley King & Co. LLP

INNOVATIONS ACADEMY
of San Diego, California

Accountant

By  _____

By _____

Kevin Sproul, Partner

Dated: August 24, 2026

On _____