

Charter School Name: Best Leadership Academy
Date of Site Visit: April 27, 2024
Contact Person(s) for this Report: Tiffany DeGraffenreid and Richard Farace

Best Leadership Academy (“Best”) operates a charter school serving grades K-8 on a San Diego Unified School District (“District”) site located at 7270 Rainbow Street San Diego, California, 92114, which is within the attendance boundaries of Morse High. The charter was renewed in the 2019-20 school year. The charter term begins on July 1, 2020 and ends June 30, 2027, based on the two-year extension in Education Code section 47607.4.

Mickey Mouse is the Executive Director, Donald Duck is the Academic Director, and Cinderella Torres is the Dean of Students. Additionally, the following designated roles were identified at Best.

Designated Roles	Name	Title	Email Address	Phone Number
Special Education Administrator		SPED Director		
504 Coordinator		Primary Counselor Secondary Counselor		
Title IX Coordinator		HR Manager		
Homeless Liaison		Executive Director		
Uniform Complaint Policy/Procedures Contact		Executive Director		
Free/Reduced Price Meals Contact		Enrollment Director		
Athletic Director		Counselor		

Best’s 2023-24 Local Control Accountability Plan (“LCAP”) can be accessed at <https://www.best.org/home> under the “Documents for Parents” tab. The LCAP was approved by the charter board on June 26, 2023, alongside the 2023-24 Preliminary Budget. The District notes that a discussion of the local indicators was not in the meeting minutes. The charter board held an LCAP public hearing on June 12, 2023. *The District requests that Best ensure it approves its LCAP alongside a presentation of the local indicators and approval of the budget for the 2024-25 school year in accordance with Education Code Section 52063.5(e)(2).*

Best provided the District with lottery procedures/policies and notices, along with registration forms and enrollment policies. Enrollment information is found on the “Home” page of the website. Best utilizes a Pre-enrollment interest form that can be accessed through the “Enroll Now” button and accessed through a Google Form found on the website’s Home Page. If needed, a lottery date was stated to be held on February 3, 2023, for grades 1, 2, 3, 4, 5, and 8; student application information is processed through the Lotterease web-based management system.

The table below summarizes enrollment by grade level for Best.

	2019-20	2020-21	2021-22	2022-23	2023-2024
Grade K	60	36	57	67	59
Grade 1	45	48	40	46	59
Grade 2	61	44	50	49	50
Grade 3	49	67	49	59	52
Grade 4	66	50	71	52	72
Grade 5	72	67	50	73	50
Grade 6	94	99	82	73	82
Grade 7	94	91	96	85	98
Grade 8	97	91	88	96	99
Total	638	593	583	600	621

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The Best Board reviewed the Uniform Complaint Policy (“UCP”) on September 5, 2023. The UCP is located on Best’s website under the “Uniform Complaint Procedures” and “Policies, Plans and Notices” tabs. Best’s Title IX Policy and Procedures can also be located under “Policies, Plans and Notices,” as well as the contact information for Best’s Title IX Coordinator. *As of May 8, 2024, the District could not locate a posting of a Title IX training on Best's website and requests that Best post this information for the 2024-25 school year in accordance with 34 CFR Part 106.*

Information on the California Healthy Youth Act and sexual health education was provided to the District with a communication to parents dated May 22, 2022. The notice outlined the dates of the instruction for 2022 and a summary of state law. *For the 2024-25 site visit the District requests updated information compliant with the California Healthy Youth Act and sexual health education for the years 2023-24 and 2024-25 school year.*

The District received a 2023-24 Comprehensive School Safety Plan (“CSSP”) for review, which the Best Board had initially approved on October 10, 2022. The CSSP for the 2023-24 school year was subsequently updated on August 17, 2023. *The District requests that the Best Board approve a CSSP by the annual March deadline, and then update the plan by October of the current school year.* For more information on the development,

contents, timeline, and updates for CSSPs, please refer to the California Department of Education's website on Comprehensive School Safety Plans (<https://www.cde.ca.gov/ls/ss/vp/cssp.asp>).

Best provides students and families several resources for mental health services on campus and within the community on the Best website at <https://whereintheworldiscarmsandiego.com> (last viewed 6/12/2023.)

On April 11, 2023 the Best Board approved a Suicide Prevention Policy. The Suicide Prevention Policy includes suicide prevention, intervention, and postvention procedures. Best provides Suicide Prevention personnel training through Vector-Solutions online training software.

The Best Board approved a "Human Trafficking Prevention Policy" on May 11, 2021. Best provided staff training documentation on Human Trafficking. *The District requests, as part of the 2024-25 annual site visit, Best provides information on how parents/guardians are informed about the Human Trafficking Prevention Policy.*

A revised Independent Study Policy was approved by the Best Board on October 9, 2023, and includes information pertaining to Best's requirements for independent study at the various grade levels served. The policy also includes requirements for students participating in 15 or more cumulative independent study school days, in one school year. Best provided a roster of students that have participated in Independent Study during the school year. At the time of the site visit there was at least one student that had participated in Independent Study for more than 15 days and therefore required the live interaction and synchronous learning opportunities. Best administration indicated that those opportunities were not available to students at that time. *For the 2024-25 annual site visit the District will request evidence that independent study practices at Best have come into compliance with regards to live interaction and synchronous learning opportunities.*

During classroom visits on April 27, 2023. Best rooms 36, 41, 21, 17, 11, and 5; all had appropriate emergency exit routes clearly posted. TK-K room was observed with an appropriate student-teacher ratio. It was observed that students were actively engaged in learning. The facilities appeared clean and well-maintained. The District observed that menstruation products were available in accordance with the Menstruation Equity Act. A sign was clearly posted in the restrooms, including information on where to get additional products if needed.

Best students and parents were interviewed separately on April 27, 2023. Both parents and students shared positive statements about the learning community, after-school programs, and the opportunity to play sports and learn music.

Best reports that it is prepared to offer a full continuum of special education and related services, through Best employees or contracts with providers who are authorized to provide instruction and support to students with moderate/severe disabilities.

The table below provides an overview of the enrollment by subgroup at Best. The schoolwide percentage of Socioeconomically Disadvantaged students at Best increased from 79.9% in 2020-21 to 85.3% in the 2023-24 school year.

Subgroup	2019-20	2020-21	2021-22	2022-23	2023-24
English Learners	40.6%	41.7%	42.4%	41.0%	40.6%
Foster Youth	0.2%	0.5%	0.3%	0.0%	0.2%
Homeless Youth	1.6%	1.3%	2.9%	10.0%	2.3%
Migrant Education	0.0%	0.0%	0.0%	0.0%	0.0%
Students with Disabilities	12.2%	12.0%	11.1%	10.0%	8.7%
Socioeconomically Disadvantaged	82.4%	79.9%	79.9%	85.2%	85.3%
All Students	638	593	583	603	621

During the 2023-24 school year, approximately 63 students with individualized education programs (“IEPs”) were enrolled at Best, comprising 10% of the schoolwide enrollment. Eligibility categories include Autism (“AUT”), Other Health Impaired (“OHI”), Speech or Language Impairment (“SLI”), Specific Learning Disability (“SLD”), Hard of Hearing (“HH”) and Emotional Disturbance (“ED”). Best is a member of the El Dorado County Charter Special Education Local Plan Area (“SELPA”).

Best reports that it is prepared to offer a full continuum of special education and related services, through Best employees or contracts with providers who are authorized to provide instruction and support to students with moderate/severe disabilities.

The 2023-24 Best Board is summarized below in the table.

Name	Designation/Officer	Term Expiration	Email Addresses
Ima Socool	Chair	May 2023	
Justin Time	Member (teacher)	September 2024	
Crystal Clear	Board Member	June 2024	
Bill Board	Board member (teacher)	February 2025	
Vacancy			

Best Board meeting agendas and minutes can be accessed through the school website at the “Board Of Directors” tab: <https://whereintheworldiscarmensandiego.com>. Board agendas are available including the date, time, and location of the meetings. Best lists the following Board meetings on its website, which are generally held on Tuesdays at 3:30 p.m. Best also holds monthly finance meetings.

In compliance with AB 2449, Best Board meetings are being conducted in person at the school address 7270 Rainbow Street San Diego, California, 92114.

BOARD MEETINGS 2nd Tuesday of the Month	FINANCE MEETINGS 1st Tuesday of the Month
September 13, 2023 @ 4:00 P.M.	October 4, 2023 @ 4:00 P.M.
October 11, 2023 @ 4:00 P.M.	November 8, 2023 @ 4:00 P.M.
November 15, 2023) @ 4:00 P.M.	December 6, 2023 @ 4:00 P.M.
December 13, 2023 @ 4:00 P.M.	January 3, 2024 @ 4:00 P.M.
January 10, 2024 @ 4:00 P.M.	January 31, 2024 @ 4:00 P.M.
February 7, 2024 @ 4:00 P.M.	February 28, 2024 @ 4:00 P.M.
March 7, 2024 @ 4:00 P.M.	April 4, 2024@ 4:00 P.M.
April 11, 2024 @ 4:00 P.M.	May 2, 2024 @ 4:00 P.M.
May 9, 2024 @ 4:00 P.M.	June 6, 2024 @ 4:00 P.M.
June 13, 2024 @ 4:00 P.M.	July 6, August 1, September 5 @ 4:00
TBD: July 11 and August 8 @ 4:00 P.M.	

Board member contact information could not be located on the Best website. *For the second consecutive school year, the District is requesting that the Best Board of Director contact information be posted on the charter school website.*

The District inquired about the Best Board composition due to two out of four members being employees, and therefore interested persons. Bylaws were approved by the Best Board on November 18, 2014. Section 2, page 63, states “the number of trustees shall not be less than five” and section 23, page 71 “Interested Trustee’s Vote” states:

Section 24. Interested Trustee's Vote

In determining whether the Board validly met to authorize or approve a self-dealing transaction, interested trustees may be counted to determine the presence of a quorum, but an interested trustee's vote may not be counted toward the required majority for such authorization, approval or ratification.

The District requests that the Best Board come into compliance with their bylaws by the start of the 2024-25 school year.

Finance Part One. This section addresses the charter school's submission of financial reports in a timely and accurate manner.

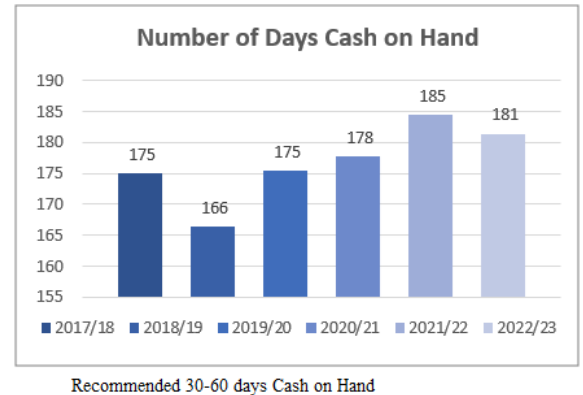
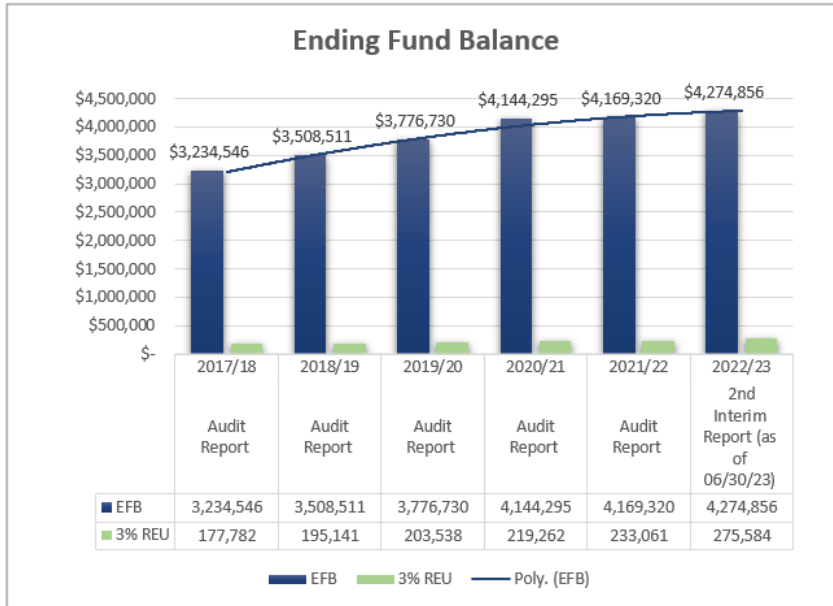
The preliminary annual budget for fiscal year 2022-23 was submitted on time.	Met
The first interim financial report for fiscal year 2022-23, for the period of July 1 through October 31, was submitted on time.	Met
The annual audit for fiscal year 2021-22 was submitted on time.	Met
The second interim financial report for fiscal year 2022-23, for the period of July 1 through January 31, was submitted on time.	Met
The unaudited actuals financial report for fiscal year 2021-22, for the period of July 1 through June 30, was submitted on time.	Met

All Education Code required financial reports were board approved before the statutory due dates.

Finance Part Two. This section addresses financial stability and sustainability of the charter school.

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Opening Fund 3% REU													
Source	Fiscal Year	A Beg. Balance	B Revenues	C Expense	D Transfers In/Out	E EFB	F=D-A Surplus/deficit	E/C Percent Deficit	C * 3% 3% REU	REU Met?	Enrollment	ADA	ADA Rate
Audit Report	2017/18	2,667,738	6,492,891	5,926,083	-	3,234,546	566,808	0.0%	177,782	Met	595	558.36	93.84%
Audit Report	2018/19	3,234,546	6,778,674	6,504,709	-	3,508,511	273,965	0.0%	195,141	Met	621	585.08	94.22%
Audit Report	2019/20	3,508,511	7,052,816	6,784,597	-	3,776,730	268,219	0.0%	203,538	Met	638	601.36	94.26%
Audit Report	2020/21	3,776,730	7,676,284	7,308,719	-	4,144,295	367,565	0.0%	219,262	Met	593	601.36	101.41%
Audit Report	2021/22	4,144,295	7,793,711	7,768,686	-	4,169,320	25,025	0.0%	233,061	Met	583	512.67	87.94%
2nd Interim Report (as of 06/30/23)	2022/23	4,169,320	9,291,671	9,186,135	-	4,274,856	105,536	0.0%	275,584	Met	608	549.47	90.37%

Current Ratio Solvency Cash on Hand													
Source	Fiscal Year	A Assets	B Liability	C = A - B EFB	D Current Assets	E Current Liabilities	F = D/E Ratio ≥ 1	G Total Cash	H = G - E Solvency	I Expenses	J = G/(I/365) No. of Days	K = G/I Cash Reserves	
Audit Report	2017/18	3,467,327	232,781	3,234,546	3,384,036	232,781	14.54	2,840,954	2,608,173	5,926,083	175	48%	
Audit Report	2018/19	3,814,221	305,710	3,508,511	3,609,731	305,710	11.81	2,964,309	2,658,599	6,504,709	166	46%	
Audit Report	2019/20	4,193,333	416,603	3,776,730	3,910,693	416,603	9.39	3,261,407	2,844,804	6,784,597	175	48%	
Audit Report	2020/21	5,088,967	944,672	4,144,295	4,832,101	944,672	5.12	3,558,078	2,613,406	7,308,719	178	49%	
Audit Report	2021/22	5,520,009	1,350,689	4,169,320	5,271,966	1,350,689	3.90	3,927,548	2,576,859	7,768,686	185	51%	
2nd Interim Report (as of 01/31/23)	2022/23	5,406,894	2,671,648	2,735,246	5,172,055	2,640,242	1.96	4,565,360	1,925,118	9,186,135	181	50%	



Per the FY23-24 Second Interim Report, Best is projected to meet all the district’s criteria of financial stability and sustainability.

Per the FY22-23 Audit Report, the school met all the District’s criteria of financial stability and sustainability.

There were no findings and questioned costs related to the basic financial statements, or state awards during FY22-23. The finding identified during the FY21-22 Audit Report relating to instructional minutes was implemented as of FY22-23’s audit.

Finance Part Three. This section addresses financial management topics.

<u>Chart of Accounts and Restricted Funding:</u> Chart of Accounts corresponds to appropriate Standardized Account Code Structure (“SACS”) compliant object and resource codes, as per Procedure 810, Charter Schools of the California School Accounting Manual (“CSAM”). Restricted funds are accounted for separately and expenditures are limited to those allowed by grantors.	Met
<u>Accounting System:</u> Accounting system utilizes a SACS compliant Chart of Accounts. Tracks unrestricted and restricted resources in order to meet various specialized reporting requirements and categorical activities. Provides data necessary for accurate completion of reports such as, but not limited to, those required by Education Code section 47604.33(a) (3-5), including, First Interim Report, Second Interim Report, and Charter School Unaudited Actuals Financial Report – Alternative Form.	Met
<u>Safeguarding of Assets:</u> The Fiscal Control Policy includes internal control procedures to protect their assets and prevent misuse of charter school funds.	Met
<u>Liabilities:</u> Loans, debts and outstanding obligations are properly accounted for and paid in a timely manner, as required by legal agreements.	Met
<u>Budget Development:</u> The staff, management, and governing board are involved in the charter school’s budget development.	Met
<u>Board Oversight:</u> The management and governing board regularly review the budget in comparison to actual revenue and expenditures and make necessary adjustments to the budget as new information is available to the charter school.	Met
<u>Adjusted Budgets:</u> The current fiscal year’s operating budget is updated for new revenue received and new expenses incurred.	Met
<u>Other observations:</u> As applicable.	See Below

Best contracts with CharterWise Management for accounting and financial reporting services.

Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution requires all districts, counties and charter schools to report on their websites an accounting of how much money was received from the Education Protection Account (“EPA”) and how that money was spent. *Best was informed of the requirement to include its Board-approved FY23-24 estimated expenditure plan and FY22-23 actual expenditures on its website.*

Charter School's Response (Optional):